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Annexes

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Schedule for Funding and Service Agreement services / Funding and Service Agreement-related activities supported by Other Funds or Donations for Designated Purposes
Analysis of Income and Expenditure for the Period from 1 April 20XX to 31 March 20XX

Name of Non-Governmental Organisation (NGO) (code): _____ ()

No.	Activity Name	Source of Funding	Income Received			Actual Expenditure (Note 3) (c) \$	Surplus / Deficit (Note 4) (d) = (a) + (b) – (c) \$
			Other Funds or Donations for Designated Purposes (Note 1) (a) \$	Programme Income (Note 2) (b) \$	Total = (a) + (b)		
I. Funding and Service Agreement (FSA) services							
1							
2							
3							
		Sub-total (i)					
II. FSA-related activities							
1							
2							
3							
		Sub-total (ii)					
TOTAL (i) + (ii)					W#	T3#	U3#

Notes:

1. Funding received from sources other than the Social Welfare Department (SWD) or those listed on [SWD's website](#) under specified funds or subsidy schemes from other government bureaux/departments for FSA services / FSA-related activities should be properly recorded under Note 5(c) "Other Funds or Donations for Designated Purposes" to the AFR. All relevant supporting documents must be available for inspection by authorised staff of SWD and audit by the Audit Commission.
2. The relevant amount should be properly supported and included under Note 5(a) "Programme Income" to the AFR.
3. NGOs should be responsible for the utilisation of the other funding received for designated purposes for FSA services / FSA-related activities. As the amount aims to reflect the actual cash expenditure, the cost apportionment of Lump Sum Grant resources needs not be included under this column.
4. If there is any unspent balance out of the non-SWD funded FSA services / FSA-related activities that must be returned to the funder, such payment shall be borne by the NGO's own resources.

#Amounts should tally with those reported in the column of "Other Funds or Donations for Designated Purposes" in Note 8 to the AFR.

Confirmed by :

Signature: _____

Chairperson: _____

Date: _____

Signature: _____

NGO Head / Head of Social Welfare Services: _____

Date: _____

Funding and Service Agreement-related Activities¹
Annual Statement 20XX-XX

To (1): _____ (service branch of SWD)
 To (2): Subventions Section of SWD
 Name of NGO (code): _____ ()
 Name of ASU²: _____
 Allocated amount: _____

This statement shall be submitted by an Non-Governmental Organisation (NGO) to the Social Welfare Department (SWD) via the Service Performance Management Information System by **31 October** after the end of a financial year.

(A) Assessment Criteria and the Proportion on the Use of Lump Sum Grant (LSG) Subvention for Funding and Service Agreement (FSA)-related Activities

Name of the FSA-related Activities	Assessment criteria and principles for delineating FSA-related activities	LSG used on FSA-related activities as a percentage to the total LSG allocated by NGO to the Agreement Service Unit (ASU)* (%)
	<p>(i) Same purpose and objectives as the FSA; (ii) Same service nature as covered by the FSA; (iii) Service contents are in line with the FSA; and (iv) Target service users are in line with those covered by the FSA. (v) The activities have been discussed by the governing board for assessment of the implications on the NGO's services, staff and service users, and supported by the governing board; (vi) Frontline staff and service users are consulted according to established mechanisms; (vii) Consent has been obtained from SWD before the activities are held; and (viii) Regardless of the proportion of the expenditure for planned FSA-related activities against LSG of an ASU, the NGO must obtain the consent of relevant service branches of SWD before the FSA-related activities are held if such activities do not comply with the terms stipulated in the FSA.</p> <p>Please use (✓) or (x) or Not Applicable (N.A.) to indicate whether the following criteria and principles for assessment of FSA-related activities are met or not:</p>	

¹ They include FSA-related activities funded by LSG only and/or Other Funds or Donations for Designated Purposes

² An ASU is a unit operating welfare services governed by the concerned FSA with subvention provided by SWD, which may or may not be premises-tied. An NGO may operate more than one ASU on the same premises.

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	(I): Activities that cumulatively utilise 10% or less of LSG allocated by NGO to the ASU								Example
	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	
1.[Name of the FSA-related Activity]					N.A.	N.A.	N.A.		2%
2.[Name of the FSA-related Activity]					N.A.	N.A.	N.A.		3%
3.[Name of the FSA-related Activity]					N.A.	N.A.	N.A.		4%
	Sub-total (I)								9%
	(II): Combined with (I) above, activities that cumulatively utilise more than 10% of LSG allocated by NGO to the ASU								
	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	
4.[Name of the FSA-related Activity]									4%
5.[Name of the FSA-related Activity]									3%
6.[Name of the FSA-related Activity]									2%
	Sub-total (II)								9%
Total LSG used on FSA-related activities as a percentage to the total LSG allocated by the NGO to the ASU** = (I)+(II) :									18%

- *1. The relevant supporting documents for calculating the % of LSG used on FSA-related activities of an ASU should be kept by the NGO and produced for SWD's inspection upon request. In deriving the % for each FSA-related activity, any surplus or deficit of the "completed" activity funded by Other Funds or Donations for Designated Purposes in the concerned year should be taken into account to reduce or increase the apportioned LSG resources respectively per formula in paragraph 3.5 of this Manual.
2. If cost apportionment has been made, these activities would not be counted toward the proportion of the use of LSG on FSA-activities of the ASU, but they may be reported in Part B (applicable to those FSA-related activities recommended by the NGO to be incorporated in FSA services) of this statement.
- **1. If the total LSG used on FSA-related activities accounts for 10% or less of the LSG allocated by the NGO to the ASU, the NGO must ensure that these activities meet the (i)-(iv) four criteria for assessment of FSA-related activities as stipulated in paragraph 3.5 of this Manual.
2. If the total LSG used on FSA-related activities accounts for more than 10% of the LSG allocated by the NGO to the ASU, the NGO must ensure that these activities comply with the seven criteria (i)-(vii) for assessment of FSA-related activities as stipulated in paragraph 3.5 of this Manual.
3. If the total LSG used on FSA-related activities accounts for more than 20% of the LSG allocated by the NGO to the ASU, the expenditure exceeding 20% cannot be charged to LSG.

(B) Assessment on the cost-effectiveness of the FSA-related Activities**(For FSA-related Activities recommended by the NGO to be incorporated into FSA Services)**

Name of FSA-related Activities to be recommended by the NGO to incorporate into FSA services	Contents of the FSA-related activities (e.g. purpose and objectives, contents, target service users, duration, time, format, total expenses of the FSA-related activities, etc.)	Service Output (e.g. no. of beneficiaries, no. of programmes, etc.)	Service Outcome (e.g. satisfaction rate of the beneficiaries, extent of situation improved)	Remarks (e.g. cost apportionment was made for this FSA-related activity which is not counted in Part (A) of this statement)
1.				
2.				
3.				
4.				
5.				

This statement is prepared in accordance with the requirements set out in this Manual.

Signature:

Name of the Responsible Person of the NGO:

Post of the Responsible Person of the NGO:

Telephone no.:

Date:

**Assessment of Funding and Service Agreement services/Funding and Service Agreement-related activities/Non-Funding and Service Agreement services
(Template)**

Funding and Service Agreement (FSA) concerned: _____

Service Programme/Project: _____

Funding source of the Service Programme/Project#: _____

<div>Assessment</div> <div>Service Programme/Project (to be completed by NGO)</div>	Same as FSA/ Relevant to FSA/ Different from FSA (Assessed by Non-Governmental Organisation (NGO))(Note1)	Remarks, if any (to be completed by NGO)	Same as FSA/ Relevant to FSA/ Different from FSA (Assessed by Social Welfare Department (SWD), if applicable)(Note1)	Remarks, if any (to be completed by SWD)
(a) Purpose and Objectives	<input type="checkbox"/> Same as FSA <input type="checkbox"/> Relevant to FSA <input type="checkbox"/> Different from FSA		<input type="checkbox"/> Same as FSA <input type="checkbox"/> Relevant to FSA <input type="checkbox"/> Different from FSA	
(b) Service Nature	<input type="checkbox"/> Same as FSA <input type="checkbox"/> Relevant to FSA <input type="checkbox"/> Different from FSA		<input type="checkbox"/> Same as FSA <input type="checkbox"/> Relevant to FSA <input type="checkbox"/> Different from FSA	
(c) Service Contents	<input type="checkbox"/> Same as FSA <input type="checkbox"/> Relevant to FSA <input type="checkbox"/> Different from FSA		<input type="checkbox"/> Same as FSA <input type="checkbox"/> Relevant to FSA <input type="checkbox"/> Different from FSA	
(d) Target Service Users	<input type="checkbox"/> Same as FSA <input type="checkbox"/> Relevant to FSA <input type="checkbox"/> Different from FSA		<input type="checkbox"/> Same as FSA <input type="checkbox"/> Relevant to FSA <input type="checkbox"/> Different from FSA	

<div>Assessment</div> <div>Service Programme/Project (to be completed by NGO)</div>	Same as FSA/ Relevant to FSA/ Different from FSA (Assessed by Non-Governmental Organisation (NGO))(Note1)	Remarks, if any (to be completed by NGO)	Same as FSA/ Relevant to FSA/ Different from FSA (Assessed by Social Welfare Department (SWD), if applicable)(Note1)	Remarks, if any (to be completed by SWD)
Assessment (Note2)	<input type="checkbox"/> Same as FSA (Regarded as FSA services) <input type="checkbox"/> Relevant to FSA (Regarded as FSA-related activities) <input type="checkbox"/> Different from FSA (Regarded as non-FSA services)		<input type="checkbox"/> Same as FSA (Regarded as FSA services) <input type="checkbox"/> Relevant to FSA (Regarded as FSA-related activities) <input type="checkbox"/> Different from FSA (Regarded as non-FSA services)	
Use of Premises (if applicable)	<input type="checkbox"/> the service programme/project is proposed to be operated on the premises of a subvented service unit, which is allowed under the prevailing terms and conditions of the land lease/tenancy agreement		<input type="checkbox"/> there is no objection to the use of premises for operating the service programme/project as proposed <input type="checkbox"/> it is not acceptable for the service programme/project to be operated on the premises of the subvented service as proposed	

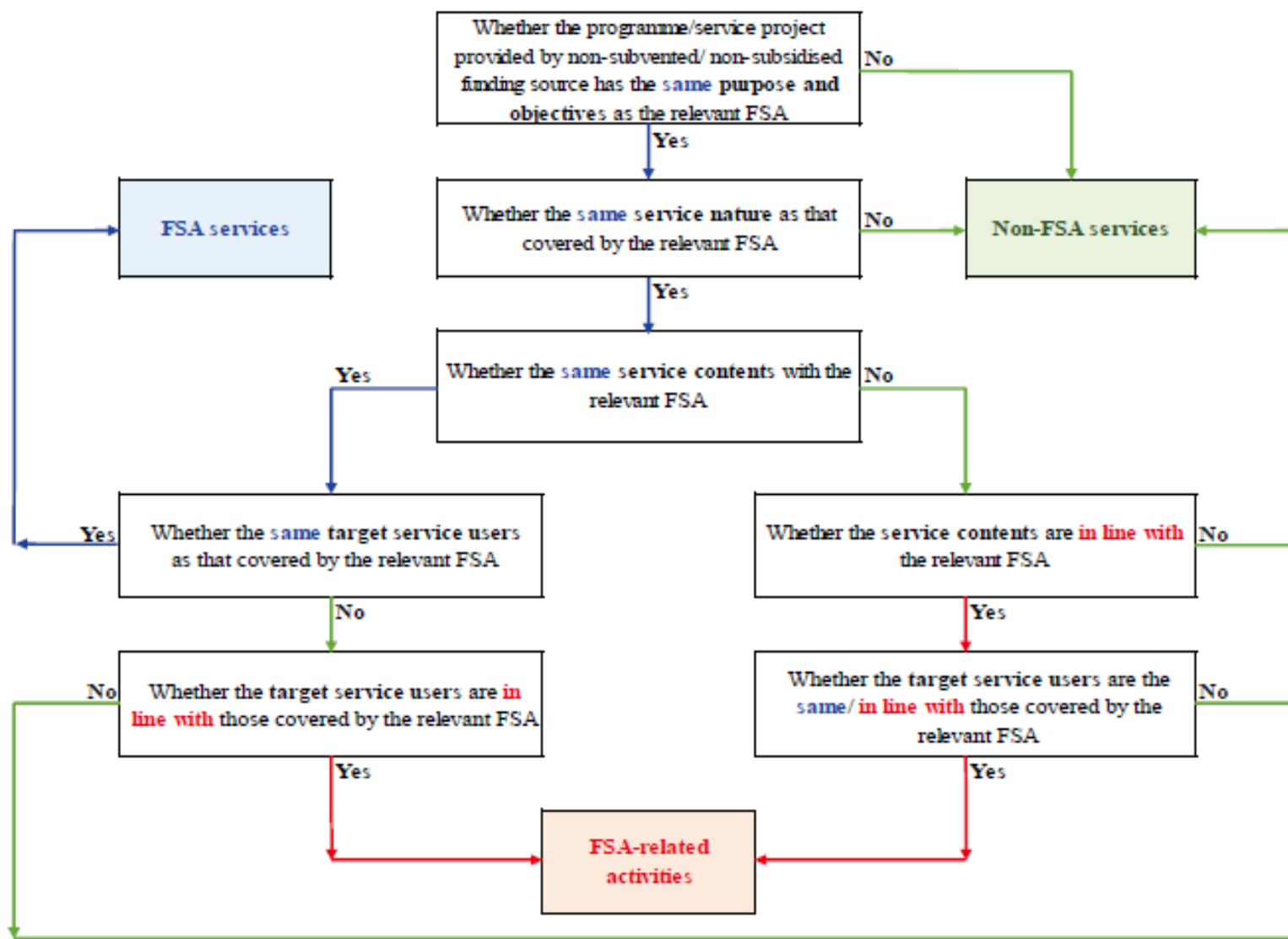
☐ Please tick as appropriate

Please attach supplementary information of the Service Programme/Project, if applicable

Note1: Please refer to the Checklist for Assessment of FSA services/FSA-related activities/Non-FSA services

Note2: Regarded as **FSA services** if criteria (a), (b), (c) and (d) are the same as FSA. Regarded as **FSA-related activities** if criteria (a) and (b) are the same as FSA; (c) and/or (d) is/are relevant to FSA. Regarded as **non-FSA services** if any of the criteria (a), (b), (c) or (d) is different from FSA

Flowchat on delineating FSA services/FSA-related activities/Non-FSA services



Checklist for Assessment of FSA services/FSA-related activities/Non-FSA services

Criteria ^{Note}	FSA services (Same as FSA)	FSA-related activities (Relevant to FSA)	Non-FSA services (Different from FSA)
(a) Purpose and Objectives	<ul style="list-style-type: none"> Same purpose and objectives as the FSA. 	<ul style="list-style-type: none"> Same purpose and objectives as the FSA. 	<ul style="list-style-type: none"> Different purpose and objectives from the FSA.
(b) Service Nature	<ul style="list-style-type: none"> Same scope of services in preventive, supportive or remedial nature; and/or Same direct services such as counselling services, therapeutic groups, developmental and socialisation programmes, accommodation and meals, etc. 	<ul style="list-style-type: none"> Same scope of services in preventive, supportive or remedial nature; and/or Same direct services such as counselling services, therapeutic groups, developmental and socialisation programmes, accommodation and meals, etc. 	<ul style="list-style-type: none"> Scope of services through direct and/or indirect services, is/are different from the FSA.
(c) Service Contents	<ul style="list-style-type: none"> Same service contents components / categories / types of service; and/or Allowance / in-kind assistance meeting the purpose and objectives. 	<ul style="list-style-type: none"> Service contents are in line with FSA – components / categories / types of service; and/or Allowance / in-kind assistance supporting the purpose and objectives. 	<ul style="list-style-type: none"> Service contents are different from FSA – components / categories / types of service; and/or allowance/in-kind assistance not meeting the purpose and objectives of FSA.
(d) Target Service Users	<p>Same target service users –</p> <ul style="list-style-type: none"> specified age group; carers / family members of target service users; residents of a district or within a specified geographical boundary; specified disabilities or level of impairment; specified social conditions / special needs or disadvantaged circumstances. 	<p>Target service users in line with FSA –</p> <ul style="list-style-type: none"> Relevant persons with family relationship with the target service users; and/or Relevant persons / professionals providing support services to the target service users; and/or Relevant persons residing in / relating to the specified service/ geographical boundaries. 	<p>Different target service users –</p> <ul style="list-style-type: none"> persons beyond the specified age group.

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Criteria ^{Note}	FSA services (Same as FSA)	FSA-related activities (Relevant to FSA)	Non-FSA services (Different from FSA)
<i>Case examples</i>	<ul style="list-style-type: none"> An Integrated Children and Youth Services Centre (ICYSC) running a service project to facilitate residents of a new housing estate to familiarise with community resources for enhancing social integration and functioning 	<ul style="list-style-type: none"> An On-site Pre-school Rehabilitation Services (OPRS) team produces a training package for parents with children with special needs for sale in the public (i.e. not the target service users under FSA) 	<ul style="list-style-type: none"> A Neighbourhood Elderly Centre running community pharmacy service for members of the public
(a) Purpose and Objectives of the FSA	<ul style="list-style-type: none"> to build a supportive, socially inclusive and responsive environment to address and respond to the needs and challenges of children and youth in collaboration with community stakeholders (same) 	<ul style="list-style-type: none"> to provide support for parents/carers on positive attitude and effective skills in raising their children with special needs (same) 	<ul style="list-style-type: none"> to enable elderly persons to continue to stay in the community, to lead a healthy, respectful and dignified life, to enhance their positive and contributory role and to involve the public to build up a caring community (different)
(b) Service Nature of the FSA	<ul style="list-style-type: none"> flexible application of social work intervention strategies in different platforms (i.e. centre, school, or community) (same) 	<ul style="list-style-type: none"> services provided by a multi-disciplinary team (same) 	<ul style="list-style-type: none"> provide a range of comprehensive services including dementia care services to elderly persons, carers and the community at large, as stipulated in the Specifications on Re-engineering Community Support Services for Elders (different)
(c) Service Contents of the FSA	<ul style="list-style-type: none"> developmental and socialisation programmes; and community engagement programmes (same) 	<ul style="list-style-type: none"> talks, workshops, seminars on knowledge and skills in raising children with special needs (in line with FSA) 	<ul style="list-style-type: none"> educational and developmental activities / mutual support groups and training activities, counselling cases (different)
(d) Target Service Users of the FSA	<ul style="list-style-type: none"> children and youth between the ages of 6 and 24 (same) 	<ul style="list-style-type: none"> parents / carers of the children under the age of 6 with mild disabilities who are attending kindergartens (KGs) / KG-cum-Child Care Centres (CCCs) (in line with FSA) 	<ul style="list-style-type: none"> elderly persons aged 60 or above; carers / volunteers (in line with FSA)

Note: Regarded as **FSA services** if criteria (a), (b), (c) and (d) are the same as FSA.

Regarded as **FSA-related activities** if criteria (a) and (b) are the same as FSA; (c) and/or (d) is/are relevant to FSA.

Regarded as **non-FSA services** if any of the criteria (a), (b), (c) or (d) is different from FSA.

Provident Fund for Snapshot Staff

1. Snapshot Staff refers to the staff employed by non-governmental organisations (NGOs) for taking up posts in the recognised establishment of subvented service units as at 1 April 2000, prior to the implementation of Lump Sum Grant Subvention System (LSGSS).
2. Under the LSGSS, the Provident Fund (PF) provision for Snapshot Staff is calculated on an actual basis according to the reported rank and number of posts (including fractional posts) in the Snapshot, basing on the previous recognised level (i.e. 5% for the first 10 contributory years of service, 10% for 11 to 15 years, or 15% for 16 years or more) so as to enable NGOs to honour their contractual commitments in terms of PF benefits to Snapshot Staff until they leave the NGOs.
3. NGOs are required to update the Snapshot Staff position in September each year with the staff departure date, and also the date of promotion / change of rank clearly indicated. PF for both Snapshot Staff and Other Posts (i.e. non-Snapshot Staff) will be paid provisionally according to the September position and projected total PF requirements as part of the monthly subvention. When the actual PF subvention is determined, the actual surplus / shortfall for Snapshot Staff as well as the additional subvention for Other Posts arising from departure of Snapshot Staff will be taken into account in determining future PF subvention. When a member of the Snapshot Staff within the recognised establishment leaves the NGO, the salary portion of the LSG (regardless of whether the LSG was originally above or below the benchmark) will remain unchanged, but the PF provision will be replaced by 6.8% of the mid-point salary of the recognised rank of that staff member in the Snapshot on 1 April 2000.
4. Snapshot Staff deployed to non-Funding and Service Agreement services subsidised by Social Welfare Department (SWD) or supported by grants within the control of SWD (such as experimental projects funded by Lotteries Fund, projects of Community Investment and Inclusion Fund, excluding contract residential care homes for the elderly allocated through competitive bidding) is also recognised.
5. PF provisions are to be disclosed in the following ways:
 - (a) the PF provisions for Snapshot Staff and Other Posts are separately identified in the LSG payment advice issued to NGOs;
 - (b) the PF of Snapshot Staff and Other Posts should be separately stated in NGOs' accounting records in respect of the PF received and PF expenditure; and

- (c) a PF analysis should be included in the NGOs' Annual Financial Report showing the PF subvention received, expenditure and surplus in respect of Snapshot Staff and Other Posts.

Recognised Fees for Subvented Welfare Services

(The recognised fees as at 1 October 2024 are listed below. The latest information will be uploaded on [SWD's website](#).)

(A) Membership Fees

	Service	Fee
1	Centre for Drug Counselling (Caritas Lok Heep Club)	\$10 per annum for member ^(Note 1) \$51 per annum for associate member
2	Children and Youth Centre	\$29 per annum
3	Community Centre	\$29 per annum
4	Community Rehabilitation Network	\$21 per annum
5	District Elderly Community Centre	\$21 per annum
6	District Support Centre for Persons with Disabilities	\$21 per annum
7	Early Education and Training Centre	\$148 per annum
8	Integrated Children and Youth Services Centre	\$29 per annum
9	Integrated Services - Integrated Centre	\$29 per annum ^(Note 1)
10	Neighbourhood Elderly Centre	\$21 per annum
11	Parents/Relatives Resource Centre, Parents/Relatives Resource Centre for Persons in Mental Recovery	\$21 per annum
12	Social and Recreational Centre for the Disabled	21 per annum

(B) Service Fees (non-residential services)

	Service	Nature of Fee	Fee
13	Community Rehabilitation Day Centre	Rehabilitation training service	\$61 [#] / \$101 ^{##} per session
14		Home visit by physiotherapist/ occupational therapist	\$101 [#] / \$152 ^{##} per visit
15		Day respite care (lunch not included)	\$61 [#] / \$101 ^{##} per day
16		Transportation fee	\$10 [#] / \$15 ^{##} per trip
17		Day care service for persons with severe disabilities	\$61 per day \$1,002 per month
18	Day Care Centre / Unit for the Elderly	Service charge (with meal service)	\$914 [^] / \$1,002 ^{^^} per month
19		Transportation fee	\$30 per month (Note 1)
20	District Support Centre for Persons with Disabilities	Home visit by physiotherapist/ occupational therapist/ Speech Therapist	\$52 per session
21		Centre-based care and support service	\$5.1 per hour
22		Home-based care and support service (including escort service)	\$33 per hour
23		Day care service for persons with severe disabilities	\$61 per day \$1,002 per month
24		Transportation fee	\$10 per trip
25	Extended Hours Service in Pre- primary Institutions	Service charge	\$260 (5 hours a week)
			\$520 (10 hours a week)
			\$13 per hour
26	Holiday Centre for the Elderly	Camp fee	\$160 for weekend overnight user
			\$133 for weekday overnight user
			\$57 for weekend day user
			\$46 for weekday day user

Annex 4.2 (3 of 7)

	Service	Nature of Fee	Fee
27	Home Care Service for Persons with Severe Disabilities	Personal care service, escort service and home respite service	\$33 per hour
28		Rehabilitation training service	\$33 per hour
29		Nursing care (by health worker)	\$33 per session
30		Home visit by therapist	\$52 per session
31		Home visit by nurse	\$43 per session
32		Full service package (maximum charges)	\$1,002 per month
33		Transportation fee	\$10 per trip
34	Inter-country Adoption	Adoption fee	US\$1,580 per case ^(Note 1)
35	Integrated Home Care Services (Frail Cases) / Enhanced Home and Community Care Services	Meal Service	\$13 / \$16 / \$19 per meal ^(Note 2)
36		Home Care Services	\$5.5 / \$12 / \$19 per hour ^(Note 2)
37		Laundry Fee (per piece)	\$0.7 (light) / \$0.9 (medium) / \$1.8 (heavy)
38	Home Support Services	Meal Service	\$13 / \$16 / \$19 / \$24.4 / \$27.5 per meal ^(Note 3)
39		Home Care Services	\$5.5 / \$12 / \$19 / \$30.9 / \$39.7 per hour ^(Note 3)
40		Laundry Fee (per piece)	\$0.7 (light) / \$0.9 (medium) / \$1.8 (heavy)
41	Integrated Support Service for Persons with Severe Physical Disabilities	Personal care, escort service and home respite service	\$33 per hour
42		Rehabilitation training service	\$33 per hour
43		Nursing care (by health worker)	\$33 per session
44		Home visit by therapist	\$52 per session
45		Home visit by nurse	\$43 per session
46		Full package of service (maximum charges)	\$1,002 per month
47		Transportation fee	\$10 per trip
48	Occasional Child Care Service for Disabled Children (SCCC/EETC)	Service charge	\$64 per full day
			\$32 per half day
			\$16 per 2 hours

Annex 4.2 (4 of 7)

	Service	Nature of Fee	Fee
49	Occasional Child Care Service in Pre-primary Institutions	Service charge	\$64 per full day
			\$32 per half day
			\$16 per 2 hours
			\$6.5 per meal
50	Neighbourhood Support Child Care Project	Centre-based Care Group	\$20 per hour

(C) Fees for residential care services
(including services with pair-up residential care services)

	Service	Nature of Fee	Fee (per month unless specified)
51	Care & Attention (C&A) Home for Severely Disabled Persons	Residential fee	\$1,294* / \$1,505** plus \$366 for rent Total: \$1,660* / \$1,871**
52		Day care service for persons with severe disabilities	\$56 / \$61 (lunch included) per day \$1,002 per month
53	C&A Home for the Aged Blind	Residential fee	\$1,294* / \$1,505** plus \$366 for rent Total: \$1,660* / \$1,871**
54	C&A Home Providing Continuum of Care / Conversion Home Providing Continuum of Care	Residential fee	\$1,694 plus \$366 for rent Total: \$2,060 ^(Note 4)
55	Combined Home	Residential fee	\$1,115* / \$1,193** plus \$366 for rent Total: \$1,481* / \$1,559** for Home for the Aged place ^(Note 4)
			\$1,294* / \$1,505** plus \$366 for rent Total: \$1,660* / \$1,871** for C&A place
56	Commercial-hired Transport Service for People with Disabilities	Transportation fee	\$176

Annex 4.2 (5 of 7)

	Service	Nature of Fee	Fee (per month unless specified)
57	Day Activity Centre	Transportation fee	\$176
58	Day Activity Centre cum Hostel	Residential fee	\$1,294* / \$1,505** plus \$366 for rent Total: \$1,660* / \$1,871**
59		Transportation fee	\$176
60	Temporary Shelter / Hostel for Street Sleepers	Residential fee	\$1,440 ^(Note 1)
61	Halfway House for Persons in Mental Recovery	Residential fee	\$854 plus \$366 for rent Total: \$1,220
62	Halfway House Service for Ex-drug Abusers	Residential fee	\$13 per day ^(Note 1)
63	Hostel for Moderately Mentally Handicapped Persons (HMMH)	Residential fee	\$1,115* / \$1,193** plus \$366 for rent Total: \$1,481* / \$1,559**
64	Hostel for Severely Mentally Handicapped Persons (HSMH)	Residential fee	\$1,294* / \$1,505** plus \$366 for rent Total: \$1,660* / \$1,871**
65	Hostel for Severely Physically Handicapped Persons (HSPH)	Residential fee	\$1,294* / \$1,505** plus \$366 for rent Total: \$1,660* / \$1,871**
66	Hostel for Severely Physically Handicapped Persons with MH (HSPH/MH)	Residential fee	\$1,294* / \$1,505** plus \$366 for rent Total: \$1,660* / \$1,871**
67	Integrated Vocational Training Centre (Residential)		\$761 per month (5 days residence a week with meals)
			\$1,065 per month (7 days residence a week with meals)
68	Long Stay Care Home	Residential fee	\$1,294* / \$1,505** plus \$366 for rent Total: \$1,660* / \$1,871**
69	Non-medical Voluntary Drug Treatment & Rehabilitation Services	Residential fee	\$1,954 plus \$366 for rent Total: \$2,320 ^(Note 1)
70	Nursing Home	Residential fee	\$1,688 plus \$366 for rent Total: \$2,054

Annex 4.2 (6 of 7)

	Service	Nature of Fee	Fee (per month unless specified)
71	Services for Ex-offenders and Discharged Prisoners - <i>Hostel for Ex-offenders</i>	Residential fee	\$11 per day ^(Note 1)
72	Sheltered Workshop cum Hostel	Residential fee	\$1,115* / \$1,193** plus \$366 for rent Total: \$1,481* / \$1,559**
73		Transportation fee	\$176
74	Supported Hostel	Residential fee	\$531* / \$611** plus \$366 for rent Total: \$897* / \$977**
75	Transitional Care and Support Centre for Tetraplegic Patients	Residential fee	\$1,505 plus \$366 for rent Total: \$1,871
76		Residential respite care	\$81 per day
77		Ambulatory day training	\$61 per session
78		Transportation fee	\$10 per trip

Notes

1. The fees are recognised for the purpose of calculating subvention only.
2. The fee-charging scales are determined according to the service users' family household financial status with reference to the Comprehensive Social Security Assistance level and may be adjusted.
3. The co-payment levels are determined according to the service users' family household financial status with reference to the Median Monthly Domestic Household Income and may be adjusted.
4. Conversion Home Providing Continuum of Care is required to convert self-care (S/C) places and/or home for the aged (H/A) places together with the existing care-and-attention (C&A) places into long term care places providing continuum of care. The conversion of S/C places has been completed in 2018. The fees for H/A places and C&A places remain applicable to service users who have not yet taken up the long term care places. H/A places are charged at \$1,481 (\$1,115 plus \$366 for rent) for single elderly persons or 50% disabled persons, \$1,559 (\$1,193 plus \$366 for

rent) for 100% disabled persons/Disability Allowance recipients. C&A places are charged at \$1,660 (\$1,294 plus \$366 for rent) for single elderly persons and 50% disabled persons and \$1,871 (\$1,505 plus \$366 for rent) for 100% disabled persons/Disability Allowance recipients.

This rate is applicable to service users with family income at or below the Median Monthly Domestic Household Income (MMDHI).

This rate is applicable to service users with family income above the MMDHI.

^ This rate is applicable to 50% disabled elderly persons, elderly persons receiving Old Age Allowance / Old Age Living Allowance

^^ This rate is applicable to 100% disabled elderly persons or elderly persons receiving Disability Allowance.

* This rate is applicable to 50% disabled adult or single elderly persons.

** This rate is applicable to 100% disabled adults / Disability Allowance recipients.

Fee-charging Principles in respect of Subvented Welfare Services

Non-governmental organisations (NGOs) operating subvented welfare services should observe the following rules and principles in administering fees and charges –

1. Prior approval must be sought from the Social Welfare Department if an NGO plans to introduce new fees and charges on value-added services governed by Funding and Service Agreements (FSAs) for which subvention is provided.
2. For other fees and charges, such as programme fees and fees from other miscellaneous services incidental to the operation of subvented services, the proposed fees and charges should not bring any adverse effect on the provision or delivery of FSA activities.
3. The purpose of charging additional fees and charges is to meet the individual or special needs of service users, instead of providing generic services or basic facilities.
4. Consultation with service users and/or their family members should be made prior to introducing any new fees and charges, followed by reviews as and when appropriate.
5. The affordability of service users on the proposed items should be assessed before introducing any new fees and charges.
6. Fees should be charged on a cost-recovery basis, with a clearly defined schedule of fees and charges that is accessible by service users and/or their family members.
7. Service users and/or their family members should be provided with options or alternatives as far as possible if they cannot afford the proposed fees and charges or choose not to pay for the relevant items. NGOs should lay down and publicise the fee waiver policy, including the pre-determined eligibility criteria and application procedures (if any).
8. Information containing all fees and charges should be clearly displayed in the service units concerned, including the channels for making enquiries or complaints.
9. An official receipt should be issued by the concerned NGO or service unit on receipt of payment of fees, bearing particulars of the item(s) paid and the name of payee or service user. Records of payment must be kept by the NGO or service unit concerned which should be available for checking by government officials when necessary.

**Financial Thresholds and Conditions
for Using Lump Sum Grant / Lump Sum Grant Reserve
on Capital Expenditure**

	Value of a single item / capital works project* on a service unit basis	Conditions for charging to Lump Sum Grant (LSG) / LSG Reserve/ Lotteries Fund (LF)
(1)	(a) Furniture and equipment (F&E) items each costing \$20,000 or below (b) Capital works projects each costing \$200,000 or below	(i) charged to Block Grant (BG) under LF; or (ii) charged to LSG/LSG Reserve
(2)	(a) F&E items each costing more than \$20,000 up to \$50,000 (b) Capital works projects each costing more than \$200,000 up to \$500,000	(i) charged to BG under LF; or (ii) may be charged to LSG/LSG Reserve where justified (if BG is insufficient for meeting urgent needs)
(3)	(a) F&E items each costing more than \$50,000 (b) Capital works projects each costing more than \$500,000	(i) apply for LF grants; or (ii) seek agreement from the Social Welfare Department in writing for charging to LSG / LSG Reserve after a thorough discussion by the governing board with sound justification and proper documentation.

Note

Please refer to the [Lotteries Fund Manual](#) for the terms and conditions of deploying LF including the BG.

* Capital works projects include information technology system (IT) development projects, the value of IT projects is calculated on a project basis (not on a service unit basis).

Rules on Investment of Reserves Related to Lump Sum Grant

(1) Rules on Investment

- (a) In addition to the Lump Sum Grant (LSG) Reserve, non-governmental organisations (NGOs) may use the Provident Fund (PF) Reserve and Holding Account Reserve balances for the following two types of investments set out in paragraphs (2) and (3).
- (b) When making investments, NGOs must ensure adequate cash flow is maintained to cover daily operations, PF contributions for staff, and related expenses for Snapshot Staff, etc.
- (c) NGOs must disclose all interest earned from investing various reserves in Note 8 of the Annual Financial Report (AFR).

(2) Fixed Deposits/24-hour Call Deposits

To control investment risk, NGOs must adhere to the following guidelines regarding Hong Kong dollar bank deposits:

- (a) If the cumulative total deposit investments (the “**Total**”) amount to \$100 million or more, the maximum amount that an NGO may deposit with any single bank¹ is limited to 20% of the “Total”, requiring funds to be distributed across at least five banks; or
- (b) If the “Total” is below \$100 million (but exceeds \$800,000), the maximum amount that an NGO may deposit with any single bank is limited to 50% of the “Total”, requiring funds to be distributed across at least two banks.

¹ The bank must be a licensed bank under the Banking Ordinance (Cap. 155).

- (c) However, if the “Total” is \$800,000 or less, the NGO may choose to place the entire deposit investment with a single bank.
- (d) Relevant examples are provided in **Appendix A**.

(3) Bonds and Certificates of Deposit

NGOs may also invest in short to medium-term Hong Kong dollar bonds, including government bonds or certificates of deposit (CDs), with a maturity period of one to five years. The related investment guidelines and conditions are as follows:

- (a) The cumulative total investment value of bonds/CDs must not exceed 50% of the NGO’s overall reserve balance² at the time of investment.
- (b) If the cumulative total investment value of bonds/CDs is \$100 million or more, the maximum total value of Hong Kong dollar bonds and CDs that an NGO may invest with any single issuing institution is limited to 20% of the cumulative total investment value of bonds/CDs, requiring investments to be distributed across at least five issuing institutions; or
- (c) If the cumulative total investment value of bonds/CDs is under \$100 million, the maximum total value of Hong Kong dollar bonds and CDs that an NGO may invest with any single issuing institution is limited to 50% of the cumulative total investment value of bonds/CDs, requiring investments to be distributed across at least two issuing institutions³.

² The overall reserve balance includes LSG Reserve, PF Reserve and Holding Account Reserve.

³ If the cumulative total value of bonds/CDs is under \$50 million, the NGO may choose to place all of its bond/CD investments with a single issuing institution.

- (d) The credit rating of the issuing institution must not be lower than **A3** as rated by Moody's Investors Service or **A-** as rated by Standard & Poor's Global Ratings.
- (e) Relevant examples are provided in **Appendix A**.

(4) Liquidity Constraints and Market Risks

- (a) In addition to the aforementioned investment criteria and conditions, NGOs should also consider the following constraints and risks:

(i) Liquidity Constraints

NGOs should maintain sufficient liquidity to meet expenses related to the LSG Reserve, PF Reserve and Holding Account Reserve, including making any required refunds to the Government; fulfilling contractual and statutory PF contribution obligations for staff; and honouring contractual commitments to Snapshot Staff, etc.

(ii) Market Risks

NGOs should consider the risk of loss arising from changes in market interest rates, which can be further classified into fair value interest rate risk (i.e. the risk that the fair value of a bond/CD fluctuates because of changes in market interest rates) and cash flow interest rate risk (i.e. the risk that the future cash flow of a bond/CD fluctuates because of changes in market interest rates).

- (b) When making investment, NGOs should pay special attention to liquidity constraints and market risks and make allowance for contingencies when projecting the use of various reserves.

(5) Income from Investments

- (a) NGOs may invest the LSG Reserve, PF Reserve and Holding Account Reserve either separately or together. All investment income must be fully and timely credited to Interest Received in Note 8 of the AFR, and become part of the overall reserve.
- (b) NGOs should make investment decisions prudently after careful consideration of the aforementioned risks. Any losses incurred from investments must be borne by the NGOs' own resources and cannot be covered by the LSG.

(6) Control of Investments

The governing board of an NGO should ensure that there are proper and effective internal control procedures by drawing up an investment operation manual for reference and compliance by all staff involved in investment operations, covering the following aspects:

- (a) clearly laid-down responsibilities and authorisation for decision making, transacting, recording and monitoring of investments;
- (b) ensuring that investments are made after careful financial planning to meet future uses of the LSG Reserve, PF Reserve and Holding Account Reserve, and to avoid undue loss from sale of investments prior to maturity;
- (c) obtaining quotations from multiple banks for bank deposit rates;
- (d) ensuring safe custody of investments with local licensed banks or their custodial subsidiaries;

- (e) conducting periodic reconciliation with the statements from banks and other parties concerned;
- (f) keeping proper accounting records for the transactions;
- (g) auditing regularly the investment operations with ongoing evaluation of management and operational controls to ensure that they are appropriate and effective to the level of investment operations; and
- (h) conducting regular reviews of investments and their returns.

Examples of Rules on Investment

Fixed Deposits/24-hour Call Deposits

Cumulative total deposit investments (HK\$)	Reference Scenario
Example 1 \$200 million ¹	Scenario 1: Deposit investments placed in at least 5 banks Placing 20% of the total deposit investment in each bank, i.e. \$40 million per bank across 5 banks. [\$40 million (20%) × 5 banks = \$200 million]
	Scenario 2: Deposit investments placed in more than 5 banks NGOs may also choose to place less than 20% of the total deposit investment in each bank, spreading deposits across more than 5 banks. For example: Banks 1, 2, and 3: \$40 million (20%) × 3 banks = \$120 million Banks 4, 5, 6, and 7: \$20 million (10%) × 4 banks = \$80 million [Total deposits of \$200 million across 7 banks]
Example 2 \$40 million ²	Scenario 1: Deposit investments placed in at least 2 banks Placing 50% of the total deposit investment in each bank, i.e. \$20 million per bank across 2 banks. [\$20 million (50%) × 2 banks = \$40 million]
	Scenario 2: Deposit investments placed in more than 2 banks NGOs may also choose to place less than 50% of the total deposit investment in each bank, spreading deposits across more than 2 banks. For example: Banks 1 and 2: \$14 million (35%) × 2 banks = \$28 million Bank 3: \$12 million (30%) × 1 bank = \$12 million [Total deposits of \$40 million across 3 banks]
Example 3 \$700,000	NGOs may choose to place the entire deposit investment in a single bank (i.e. \$700,000).

¹ If an NGO uses its reserves for deposit investments with a cumulative total amount of \$100 million or more, no more than 20% of the total deposit investment amount should be placed in any single bank.

² If an NGO uses its reserves for deposit investments with a cumulative total amount of less than \$100 million, no more than 50% of the total deposit investment amount should be placed in any single bank.

Chart of Accounts

This Chart of Accounts sets out a list of indexes that are commonly used for subvented welfare services, for reference of non-governmental organisations (NGOs) in preparing accounting records for their subvented service units as well as the organisation. The list of income and expenditure items set out below is not exhaustive. Other items may be added by NGOs, where appropriate.

(I) **INCOME**

(1) **Lump Sum Grant (LSG)**

- (a) Subvention (excluding Provident Fund)
- (b) Provident Fund (PF)

(2) **Recognised Fee Income**^{Note 1}

(3) **Central Items**^{Note 2}

(4) **Rent and Rates**

- (a) Rent
- (b) Rates
- (c) Others (e.g. government rent, management fees)

(5) **Other Income**

- (a) Programme income
- (b) Production income (applicable to Sheltered Workshop / Integrated Vocational Training Centre, etc.)
- (c) Other Funds or Donations for Designated Purposes (e.g. The Hong Kong Jockey Club Charities Trust)
- (d) Utilised allocation under Central Items such as After School Care Programme (ASCP) / Enhanced ASCP – Fee Waiving Subsidy Scheme which forms part of Other Income (for those programmes regarded as Funding and Service Agreement services only)
- (e) Reimbursement received under the Reimbursement of Maternity Leave Pay Scheme
- (f) Subsidy received under the Subsidy Scheme for Abolition of MPF Offsetting Arrangement of Labour Department
- (g) Miscellaneous income (e.g. general donations, photocopying charges, etc.)

(6) **Interest**

(II) EXPENDITURE**(1) Personal Emoluments**

- (a) Salaries
- (b) PF contribution
- (c) Salary-related allowances (e.g. relief allowance, training allowance, etc.)

(2) Other Charges

- (a) Utilities (e.g. electricity, gas, water, sewage charge, etc.)
- (b) Food (including food for service users and staff)
- (c) Administrative expenses (e.g. telephone, broadband, postage, advertising, audit fees, cleansing charges, bank charges for autopay of salaries, registration fees under the PF scheme, etc.)
- (d) Stores and equipment (e.g. printing, stationery, newspaper and periodicals, cleansing materials, etc.)
- (e) Minor repair and maintenance
- (f) Special allowances (e.g. Incentive Allowance for Sheltered Workers, House-Parent Allowance for Small Group Home, etc.)
- (g) Programme expenses
- (h) Transportation and travelling (e.g. vehicle licence fees, vehicle third-party insurance, vehicle repair and maintenance, fuel charges, etc.)
- (i) Insurance (e.g. employees' compensation insurance, public liability insurance, etc.)
- (j) Miscellaneous (e.g. staff uniform, bedding, laundry charges, medical supplies, toys, etc.)

[Note: Separate items may be added to the above list if a substantial amount is spent on particular item. Reference List of Recognised and Non-Recognised Items under Lump Sum Grant (LSG)/LSG Reserve is available on the [SWD's website](#). (for internal reference: pls insert a hyperlink here)]

(3) Central Items**(4) Rent and Rates****(III) RESERVE FUND****(1) LSG Reserve (excluding PF)****(2) PF Reserve**

- (a) Snapshot Staff ^{Note 3}
- (b) Other Posts (i.e. non-Snapshot Staff)

(3) Holding Account Reserve

Notes:

1. Recognised fee income refer to the fees charged by NGOs on service users according to the amount prescribed by Social Welfare Department (SWD) for the purpose of offsetting a partial amount of subvention allocation. A schedule of fees recognised by SWD is provided at **Annex 4.2**.
2. Subvention for Central Items is allocated for specified purposes on a recurrent, time-limited or one-off basis which is not included in the LSG subvention allocation. Any surplus, which is not allowed to be offset by any deficit of another item, is subject to claw-back by SWD according to the terms and conditions of individual Central Items. Therefore, the income and expenditure of Central Items (including personal emoluments and other charges) should be charged to the respective Central Item account separately.
3. Snapshot Staff refers to staff members occupying the recognised posts of a subvented service unit of an NGO as at 1 April 2000 as recorded by SWD prior to the implementation of the Lump Sum Grant Subvention System.

ANNUAL FINANCIAL REPORT

NGO: _____

(1 April 20XX to 31 March 20XX)

	Notes	20XX-XX \$	20XX-XX \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	A	
b. Provident Fund	1c	B	
2. Fee Income	2	D	
3. Central Items	3	E	
4. Rent and Rates	4	F	
5. Other Income	5	G-Z	
6. Interest Received		H	
TOTAL INCOME		<u>I</u>	<u></u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		J	
b. Provident Fund	1c	K1	
c. Allowances		L	
Sub-total	6	M1+M2+M3	
2. Other Charges	7	N1+N2+N3-Z	
3. Central Items	3	O	
4. Rent and Rates	4	P	
TOTAL EXPENDITURE		<u>T</u>	<u></u>
C. SURPLUS/ (DEFICIT) FOR THE YEAR	8	<u>U</u>	<u></u>

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

SIGNATURESIGNATURECHAIRPERSONNGO HEAD

DATE:

DATE:

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 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 specified funds or subsidy schemes from other government bureaux/departments to implement services/projects, they are not required to include these in the AFR and they are not required to apportion the costs of operating such services/projects, regardless of whether LSG resources are deployed or whether the services/projects provided are FSA services or FSA-related activities. Relevant specified funds or subsidy schemes from other government bureaux/departments 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.

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 **Notes 3 and 8**. Details are analysed below:

<u>Provident Fund Contribution</u>	Snapshot Staff \$	Other Posts \$	Total \$
Subvention Received	X	X	B
Provident Fund Contribution Paid during the Year	(X)	(X)	(K1)
Surplus/ (Deficit) for the Year	X	X	R
Add : Surplus/ (Deficit) b/f	X	X	X
Additional subvention received for previous year(s)	X	X	X
Less: Refund to Government	(X)	(X)	(X)
<u>Transfer of Provident Fund Reserve for use in the same areas as LSG Reserve</u>	-(footnote)	(R2)	(R2)
<u>Surplus/ (Deficit) c/f</u>	X	X	X

footnote : Surplus of the Snapshot Staff Provident Fund for will be used to offset future Provident Fund provision for Snapshot Staff and therefore cannot be transferred for use in the same areas as LSG Reserve.

(Template)

Annex 5.2 (3 of 7)

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 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 5.5.4(c) of the LSG Subvention Manual). The income and expenditure of each of the Central Items are as follows:

a. Income

20XX-XX

[Please list the Central Items individually, for example:]^{Remark}

\$

Infirmity Care Supplement for Subvented/Subsidised Residential
Elderly Services

Foster Care Allowance/Emergency Foster Care Allowance

After School Care Programme–Fee Waiving Subsidy Scheme

\$

Neighbourhood Support Child Care Project (NSCCP) – Contract
Subsidy

NSCCP – Subsidy for Fee Reduction/Waiving

NSCCP – Subsidy for Incentive Payment

NSCCP – Rent and Rates

Training Subsidy Programme for Children on the Waiting List for
Subvented Pre-school Rehabilitation Services

Total

E

b. Expenditure

20XX-XX

[Please list the Central Items individually, for example:]^{Remark}

\$

Infirmity Care Supplement for Subvented/Subsidised Residential
Elderly Services

Foster Care Allowance/Emergency Foster Care Allowance

After School Care Programme–Fee Waiving Subsidy Scheme

\$

Neighbourhood Support Child Care Project (NSCCP) – Contract
Subsidy

NSCCP – Subsidy for Fee Reduction/Waiving

NSCCP – Subsidy for Incentive Payment

NSCCP – Rent and Rates

Training Subsidy Programme for Children on the Waiting List for
Subvented Pre-school Rehabilitation Services

Total

O

^{Remark} The words in italic in bracket are for NGOs' information and should not be included in the AFR.

(Template)

Annex 5.2 (4 of 7)

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 subvention and 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 as reflected in the AFR.

The breakdown on Other Income is as follows:

	20XX-XX \$	20XX-XX \$
Other Income		
(a) Programme income		
(b) Production income		
(c) Other Funds or Donations for Designated Purposes		
(d) 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		
(e) Reimbursement of Maternity Leave Pay from Labour Department		
(f) Subsidy received for Abolition of MPF Offsetting Arrangement from Labour Department		
(g) Miscellaneous income (e.g. general donations, photocopying charges, etc.)		
Sub-Total	G	
<u>Less:</u> Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS* which forms as part of Other Income	(Z)	
Total	G-Z	

**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\$1,000,001 - HK\$1,100,000 p.a.		
HK\$1,100,001 - HK\$1,200,000 p.a.		
HK\$1,200,001 - HK\$1,300,000 p.a.		
HK\$1,300,001 - HK\$1,400,000 p.a.		
HK\$1,400,001 - HK\$1,500,000 p.a.		
>HK\$1,500,000 p.a.		

7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges^(footnote)	20XX-XX \$	20XX-XX \$
(a) Utilities		
(b) Food (including food for service users)		
(c) Administrative Expenses		
(d) Stores and Equipment		
(e) Minor Repair and Maintenance		
(f) Special Allowances		
(g) Programme Expenses		
(h) Transportation and Travelling		
(i) Insurance		
(j) Miscellaneous		
Sub-Total	N1+N2+N3	
<u>Less:</u> Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS* which forms as part of Other Income	(Z)	
Total	<u>N1+N2+N3-Z</u>	

**For those programmes which are regarded as FSA services only*

(footnote): Reference List of Recognised and Non-Recognised Items under Lump Sum Grant (LSG)/LSG Reserve is available on the [SWD's website](#).

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

	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 (CI)	Total
Income	\$	\$	\$	\$	\$	\$	\$
Lump Sum Grant	A+B	-	-		-	-	A+B
Fee Income	D	-	-		-	-	D
Other Income	#G-W	-	W	(Z)	-	-	G-Z
Interest Received (Note (1))	H	-	-		-	-	H
Rent and Rates	-	-	-		F	-	F
Central Items	-	-	-		-	E	E
Total Income (a)	x	-	W	(Z)	x	x	I
Expenditure							
Personal Emoluments	M1	M2	M3		-	-	M1+M2+M3
Other Charges	N1	N2	N3	(Z)	-	-	N1+N2+N3-Z
Rent and Rates	-	-	-		P	-	P
Central Items	-	-	-		-	*O	O
Total Expenditure (b)	T1	T2	T3	(Z)	x	x	T
Surplus/(Deficit) for the Year (a) - (b)	U1	U2	U3	-	x	x	U
<u>Less</u> : Surplus/ (Deficit) of Provident Fund	R	-	-	-	-	-	R
	x	x	x	-	x	x	X
Surplus/ (Deficit) b/f (Note (2))	x	x	x	-	x	x	X
	x	x	x	-	x	x	X
<u>Add</u> : Refund from Government	X	-	-	-	x	x	X
Transfer from Provident Fund Reserve	R2	-	-	-	-	-	R2
Transfer from Holding Account Reserve	V	(V)	-	-			-
	(x)	-	-	-	(x)	(x)	(X)
<u>Less</u> : Refund to Government	(x)	-	-	-	(x)	(x)	(X)
Transfer from LSG Reserve to cover the salary adjustment for Infirmary Care Supplement (Note (3))	(x)	-	-	-	-	x	-
Transfer from Other Funds / (to) LSG Reserve [^]	q	-	(q)	-	-	-	-
Adjustment for utilised allocation under <u>Enhanced</u> ASCP / ASCP(PC) – FWSS* (over-estimated) / under-estimated in previous year(s)	(y)	-	-	-	-	y	-
Surplus/ (Deficit) c/f (Note (4))	S1	S2	S3	-	x	x	X

Notes:

Including an amount \$Z being the utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) – FWSS*

* For those programmes which are regarded as FSA services only

[^] Balance generated from those completed FSA services/ FSA-related activities which are funded by Other Funds or Donations for Designated Purposes

- (1) Interest received on LSG (including HA) 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 all interest received in previous years (see (1) above), the balance of HA and balance of Other Funds or Donations for Designated Purposes should be separately reported.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Infirmary Care Supplement, if any, as per Schedule for Central Items.
- (4) For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K1)) for the year.

For NGOs with HA, with effect from 2022-23, the calculation of the annual claw-back is as follows:

- (i) With Snapshot Staff (SS) [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year was greater than zero]

The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K1)) for the year.

- (ii) Without SS [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year (which is regarded as Year 0) was zero]

For the next three years (Year 1 to Year 3), the level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K1)) for the year. From the fourth financial year (Year 4) onwards, the level of LSG cumulative reserve and HA reserve will be counted altogether and the combined reserve amount (i.e. S1+S2) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K1)) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.

[For details of (4)(i) and (4)(ii) above, please also refer to SWD's letter under reference (11) in SWD/S/109/1/10 of 4 April 2022.]

For any amount above the cap, SWD would arrange the claw-back (including provisional in the following financial year) accordingly

Financial Projection Framework of Non-governmental Organisations under the Lump Sum Grant Subvention System

1. Three-year Projection (from 20XX-XX to 20XX-XX)

Financial Year	Estimated Lump Sum Grant (LSG) Income (\$) (AA)	Estimated LSG Expenditure (\$) (BB)	Projected LSG Surplus/(Deficit) for the Year (\$) (CC = AA - BB)	Projected LSG Reserve as at 31 March (\$)	Projected Accumulative Balance Last Year (\$)
<i>LSG Reserve as at 31 March 20XX brought forward (if any):</i>				(DD)	
20XX-XX				DD + CC (20XX-XX) = EE	
20XX-XX				EE + CC (20XX-XX) = FF	
20XX-XX				FF + CC (20XX-XX) = GG	

2. Estimated LSG Income [AA = A + B + C + D + Interest from LSG Reserve (if any)]

Parameter	For Base Year - Based on known facts	For the following Two Years - Assumptions
LSG Allocations (A)	✧ Social Welfare Department (SWD) Subvention Allocation Summary	✧ Adjustments only for known/approved allocations, e.g. by phase service expansion or new service implementation etc. ✧ Otherwise, assume no change throughout the projection period ✧ Assumption - additional allocations from SWD for CSPA and inflation may be off-set by additional expenditure in PE and OC (please refer to Part 3 below)
LSG Allocations - additions and/or adjustments (B)	✧ Additions and/or adjustments for service expansion/enhancement and/or new service implementation	
Allocations for Civil Service Pay Adjustment (CSPA) (C)	✧ SWD letter for CSPA (if any)	
Fee Income / Other Income (D)	✧ Use the budgeted amount of the current year or total fee income/other income of the past 12 months, adjustment may be needed for known significant factors/changes	✧ Assume no change throughout the projection period ✧ Assumption - increase in the stipulated fee of a service may be off-set by a deduction of subvention allocation of the service

3. Estimated LSG Expenditure [BB = E + F + G + H + I + J + K + L – M – N + O]

3.1 Personal Emoluments

Parameter	For Base Year - Based on known facts	For the following Two Years - Assumptions
Salaries (E)	✧ Use the total payroll sum in the month of projection x 12	✧ Assume no change throughout the projection period
Salaries for vacant posts (F)	✧ No need to include all vacant posts, but make a good guess (allow a reasonable vacancy rate, including expenses for some vacant key posts if necessary)	✧ Assume no change throughout the projection period
Allowances and awards (e.g. training allowance, merit awards) (G)	✧ Based on last year figure with adjustments as appropriate	✧ Assume no change throughout the projection period
Salaries for new posts arising from service expansion/enhancement and new service implementation (H)	✧ Only for known service expansion/enhancement and/or new service implementation with additional/adjusted allocations included in the Income Table above	✧ Adjust according to implementation phases ✧ Assume no change throughout the projection period after full implementation
Additional expenditure for Civil Service Pay Adjustment (I)	✧ Add estimated expenditure for CSPA	✧ If CSPA allocation is greater than or equal to CSPA expenditure, no change throughout the projection period ✧ If not, look for the trend and include the additional CSPA expenditure as appropriate
Incremental creeps (J)	✧ Estimate in accordance with the established human resources policies	✧ Estimate year by year incorporating the cumulative effect
Relief worker expenses (K)	✧ Based on last year figure with adjustment	✧ Adjustment may be made in the coming one or two year and then assume no change afterward; or otherwise, assume no change throughout the projection period
Others (L)	✧ As appropriate	✧ Assume no change throughout the projection period

3.2 Savings in Personal Emoluments

	For Base Year - Based on known facts	For the following Two Years - Assumptions
From staff retirement (M)	✧ Based on facts, estimate the difference in salary between a retired staff and a newly recruited staff	✧ Based on facts, and do not forget the cumulative effect of the savings
From natural turnover (N)	✧ Based on last year turnover parameters for estimation	✧ Assume no change throughout the projection period

3.3 Other Charges

	For Base Year - Based on known facts	For the following Two Years - Assumptions
Other Charges (O)	✧ Apply the budget figure of the current year	✧ Assume no change throughout the projection period as inflation will be covered by yearly adjustment in the allocation by SWD

Note:

This framework is intended to provide some basic guidelines for non-governmental Organisations (NGOs) to conduct financial planning and projections. Other additional items may be included to suit the different operational needs of individual NGOs as appropriate. To facilitate reviewing and monitoring the annual financial position, NGOs may also consider listing out the breakdown of income and expenditure by items with reference to the format of Annual Financial Report (AFR) as supplementary information.

- END -

**Bank Deposits and Schedule for Investment
Analysis of Investment as at 31 March [20XX]**

Name of NGO (code): _____ ()

	[20XX] HK\$'000	[20XX] HK\$'000
Total Reserves as at 31 March		
i. Lump Sum Grant	X	X
ii. Provident Fund	X	X
iii. Holding Account	X	X
	AA	BB

Represented by :

Bank Deposits and Schedule for Investment

a. HKD Bank Account Balances	X	X
b. HKD 24-hour Call Deposits	X	X
c. HKD Fixed Deposits	X	X
d. HKD Certificate of Deposits	X	X
e. HKD Bonds (see Annex 5.4 (2 of 2) for breakdown)	CC	X
	AA	BB

Note : The investments should be reported at historical cost.

Confirmed by :

Signature: _____
Chairperson: _____

Signature: _____
NGO Head/
Head of Social
Welfare
Services: _____

Date: _____

Date: _____

Bank Deposits and Schedule for Investment Detailed Analysis of Bonds/ Notes as at 31 March [20XX]

Name of NGO (code): _____ ()

Investment in HK\$ Bonds/ Notes

	Issuer	Nominal Amount HK\$	Cost of Acquisition HK\$ (Note)	Maturity Date	Coupon % p.a.	Effective Yield % p.a.	Credit Rating	Custodian Bank
1		xx	xx					
2		xx	xx					
3		xx	xx					
4		xx	xx					
	Total	xxx	CC					

(Note): The amount will be reduced in accordance with the proportion of the disposal of the investment

(Template)
Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 20XX to 31 March 20XX

Name of NGO (code) : _____

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 for the Year			Surplus b/f (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 8) (g)	Surplus b/f (Note 6) (h)= (e)+(a)- (d)- (f)+/(g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to Lump Sum Grant (LSG) (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
nnnn - xxxxxxxxxx	<i>Please list the Central Items individually, for example:</i> Infirmary Care Supplement for Subvented/Subsidised Residential Elderly Services	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
nnnn - xxxxxxxxxx	Foster Care Allowance/Emergency Foster Care Allowance							N.A.					
nnnn - xxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) Contract Subsidy	[a] Contract Sum released during the reporting period		[e] = [f] Total Expenditure of the Project minus the following items for the reporting period: [g] Fee Income from service users; [h] Subsidy for Fee Waiving claimed from Social Welfare Department (SWD); [k] Premises related expenses, and		[a]-[e] if >0	[a]-[e] if <0	N.A.					

nnnn – xxxxxxxxxxx	NSCCP Subsidy for Fee Reduction/Waiving	[b] Subsidy released for Fee Waiving during the reporting period		[j] Subsidy for Incentive Payment claimed from SWD		[b]-[h] if >0	[b]-[h] if <0	N.A.						
nnnn – xxxxxxxxxxx	NSCCP - Subsidy for Incentive Payment	[d] Subsidy released for Incentive Payment during the reporting period		[j] Subsidy for Incentive Payment claimed from SWD during the reporting period		[d]-[j] if >0	[d]-[j] if <0	N.A.						
nnnn – xxxxxxxxxxx	NSCCP Rent and Rates	[c] Subsidy released by actual reimbursement		[i] same as [c]		N.A.	N.A.	N.A.						
nnnn – xxxxxxxxxxx	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services							N.A.						
nnnn – xxxxxxxxxxx	After School Care Programme - Fee-waiving Subsidy Scheme							N.A.						

Annex 5.5 (3 of 3)

Any difference arising from the RMLP Scheme reimbursement received (see Note 1b below) and the corresponding expenditure under RMLP Scheme (see Note 2b below) will be assessed separately.

Notes :

- 1a. 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.
- 1b. This amount represents any reimbursement received from the RMLP Scheme if the NGO has temporarily paid the expenditure out of the allocation from the subvented element (see Note 2b below).
- 2a. Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2b below, if any.
- 2b. This amount represents the additional four weeks' MLP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
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 the relevant letter issued by SWD.
 - (i) Infirmary Care Supplement for the Aged Blind Persons
 - (ii) Infirmary Care Supplement for Subvented/Subsidised Residential Elderly servicesFor items other than those listed above, please insert "N.A.".
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. 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.
9. 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.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period
from [1 April 20XX] to [31 March 20XX]

Name of NGO (code): _____ ()

Unit Code and Name	Subvented Element	Subvention Released (Note 1) \$	Actual Expenditure \$	Surplus (Note 2) \$	Deficit (Note 2) \$
A001-XX	Rent (Note 3) Rates				
	<i>Total</i>				
A002-XX	Rent Rates				
	<i>Total</i>				
A003-XX	Rent Rates				
	<i>Total</i>				
A004-XX					
	Grand Total				

Notes:

1. The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year. Reimbursement for rent and rates relating to previous financial year(s) (i.e. back payments) should not be included.
2. Surplus/ Deficit for each element represents the difference between subvention released and actual expenditure. If the amount of the subvented element has been changed due to contract renewal or other contract variation, NGOs should inform Social Welfare Department (SWD) and provide relevant supporting documents as soon as possible, so that SWD can timely update the allocations of rent and rates to the NGO.
3. Rent includes all kinds of rent such as Public Housing Estate rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

**Schedule for the Utilisation of Reserve in Holding Account for 20XX-XX
and the Plan of Utilisation of Holding Account Reserve for 20XX-XX**

Name of NGO (code): _____ ()

Please submit this schedule together with the Annual Financial Report (AFR) to the Finance Branch of Social Welfare Department on or before 31 October 20XX.

(A) Utilisation of Holding Account (HA) Reserve (20XX-XX)

		\$
(1)	Balance as at 31 March 20XX brought forward	(a)
(2)	Actual Expenditure	
	(i) Meeting contractual commitments towards Snapshot Staff	(b)
	(ii) Enhancing human resources arrangements (please specify:)	(c)
	(iii) Others (please specify:)	(d)
	Total = (b) + (c) + (d)	(e) [i.e. T2 reported on the AFR]
(3)	Transfer from HA Reserve for use in the same areas as Lump Sum Grant Reserve	(f) [i.e. V reported on the AFR]
(4)	Balance as at 31 March 20XX carried forward [i.e. = (a) – (e) – (f)]	(g)
(5)	No. of Snapshot Staff (as at 1 September 20XX)	

(B) Plan of Utilisation of HA Reserve (20XX-XX) [not applicable to NGOs without Snapshot Staff since 1 September 20XX]

		\$
(1)	Balance as at 31 March 20XX brought forward [i.e. (g) of Part (A)]	(a)
(2)	Estimated Expenditure	
	(i) Meeting contractual commitments towards Snapshot Staff	(b)
	(ii) Enhancing human resources arrangements (please specify:)	(c)
	(iii) Others (please specify:)	(d)
	Total = (b) + (c) + (d)	(e)
(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 20XX carried forward [i.e. = (a) – (e) – (f)]	(g)
(5)	Estimated no. of Snapshot Staff (by 1 September 20XX)	

(20XX-XX)

**Disclosure of Annual Financial Report
Reply Slip**
(Please reply on or before **31 October 20XX**)

To : Subventions Section
Social Welfare Department

Name of NGO : _____
NGO Code : _____

(I) Disclosure of Annual Financial Reports by NGOs (20XX-XX)

I confirm that our organisation has disclosed/will disclose the **20XX-XX Annual Financial Report (AFR)** in one or more of the following ways stated below, and undertake that our organisation will make them available to the public upon request –

	Way(s) of Disclosure	20XX-XX AFR (Note: Please provide the required information if applicable)
1	posting the latest AFR prominently on the notice board(s) at the Head Office of the NGO at all times	Period of posting: From: _____ To: _____
2	Uploading the latest AFR to NGO's website	Web-link: _____ Since: _____
3	Reporting the AFR in full or displaying the website link to it in NGO's Annual Report (For NGOs publishing Annual Report)	Date of issue/publication of the Annual Report: _____
4	Publishing the latest AFR through circular(s), newsletter(s) or other publications	Means : _____ Date of issue/publication (if applicable) : _____

(II) Public Disclosure of Annual Financial Reports (AFRs) on the Social Welfare Department (SWD)'s Website (20XX-XX)

I would like to inform you that our organisation has opted for the following arrangement*–

AFR

☐

Our 20XX-XX **AFR** has already been uploaded onto our organisation's website. Please display the following hyperlink on SWD's website:

Please post up a copy of our 20XX-XX **AFR** on SWD's website.

*Remark: Please tick a box as appropriate.

Contact Person : Mr/ Ms _____
 Post Title : _____
 Tel. : _____
 Email Address : _____

Signature of NGO Head : _____
 Name : Mr/ Ms _____
 Post Title : _____
 Tel. : _____
 Date : _____

Revenue Collection and Receipt

1.1 Segregation of Duties

The duties of income collection (including preparation of official receipts) and accounts recording of income received (including preparation of receipt vouchers and posting of entries to general ledger) should be carried out by different officers. Should there be practical constraints which make segregation impossible, the NGO should ensure that there are proper reviews and reconciliation. Any abnormalities observed should be brought to the attention of the Management immediately.

1.2 Official Receipts

- (a) Official receipts should be:
 - (i) issued for all income received except for autopay;
 - (ii) in prescribed form;
 - (iii) serially numbered and issued in sequence; and
 - (iv) dated and issued to payer immediately upon receiving the income.
- (b) No amendment or alteration should be made on official receipts. If an error is made, the official receipt must be cancelled and retained in the Official Receipt Book.
- (c) Spoiled/ obsolete official receipts should be immediately and individually endorsed “cancelled”. They should be retained in the Official Receipt Books. Destruction of them needs to be verified and witnessed by a senior independent officer not involved in daily operations.
- (d) An Official Receipt Book Register should be maintained to control the stock and issue of different types of official receipt books. The following procedures should be observed:
 - (i) The Official Receipt Book Custodian (the person responsible for keeping the Official Receipt Books not yet issued to the Official Receipt Issuing Officer) should sign and date the Official Receipt Book Register upon receipt of newly-printed/purchased official receipt books;
 - (ii) Cashier authorised to receive money (the Official Receipt Issuing Officer) should be issued with only one Official Receipt Book for each type of receipt from the Official Receipt Book Custodian at a time, or if this is impracticable,

the minimum number of books likely to be required for immediate use;

- (iii) The Official Receipt Issuing Officer should sign and date the Official Receipt Book Register when he/she is issued with a new Official Receipt Book by the Official Receipt Book Custodian; and
 - (iv) The Official Receipt Book Custodian should sign the Official Receipt Book Register upon receipt of completed/obsolete Official Receipt Books from the Official Receipt Issuing Officer.
- (e) A suggested format of the Official Receipt Book Register is attached at **Appendix A**.
- (f) Unused or partly used Official Receipt Books should be kept under lock and key.

1.3 Money Collected

- (a) No post-dated cheques should be accepted except for donation.
- (b) Uncrossed cheques received should be immediately crossed in favour of the NGO, and made payable to “A/C Payee Only”.
- (c) Money collected should be shown in gross as income in accounting records (i.e. without offsetting by expenses).
- (d) Money received should be banked promptly. Please see para. 1.1(a) of **Annex 5.10**.

1.4 Daily Collection Summary

- (a) The Daily Collection Summary should be prepared to record the daily collections. It should be immediately updated at the time when receipt is issued. This summary should contain the following information:
 - (i) date of receipt;
 - (ii) serial number of official receipt issued;
 - (iii) nature of income;
 - (iv) amount collected; and
 - (v) date of banking.

A suggested format of the Daily Collection Summary is attached at **Appendix B**.

- (b) Supervisor of the service unit (the Checking Officer) should perform end of day checking to ensure that the cash/ cheque received, official receipts issued and records in Daily Collection Summary are matched. The total amount received needs to be agreed, signed and dated by the Preparing and Checking Officers in the Daily Collection Summary.

1.5 Details and Supporting Documents of Receipt Vouchers

- (a) All receipts should be supported by receipt vouchers which should be properly authorised before updating to the accounting records.
- (b) The receipt vouchers should contain:
 - (i) serially assigned (preferably pre-printed) voucher number;
 - (ii) date of voucher;
 - (iii) ledger accounts to be entered;
 - (iv) description of the income collection;
 - (v) amount;
 - (vi) official receipt number (Note : Receipt number should also be included in the Daily Collection Summary for cross reference);
 - (vii) signatures and dates of the Preparing Officer, Checking Officer and Authorising Officer. The voucher should be approved within a reasonable period (i.e. not more than one month); and
 - (viii) name of payer.
- (c) Major alterations on receipt vouchers are prohibited but minor alterations can be made by striking off. Use of correction fluid is not allowed. The alteration must be initialled/ signed by the officer certifying or authorising the receipt voucher.

1.6 Monthly Collection Control Record

It contains payment position of all clients/ students/ members and should be prepared monthly (or other appropriate interval) to facilitate the identification of income which has not been collected and has been outstanding for some time. The Preparing and Checking Officers should sign and date the Monthly Collection Control Sheet to indicate proper checking has been performed. This record together with the Daily Collection Summary serve to ensure complete recording of income. A

suggested format of the Collection Control Sheet is attached at **Appendix C**.

1.7 Register of Clients/ Students/ Members

The enrolments and departures of the clients/ students/ members should be updated regularly in such register.

1.8 Eligibility Certificates for Nurseries

For nurseries, cross-checking with the students' Eligibility Certificates should be made to ensure that the correct amount of fee is collected from/ refunded to parents.

Official Receipt Book Register

New Official Receipt Book Received by Custodian				New Official Receipt Book Received from Custodian by Issuing Officer				Completed/ obsolete receipt books returned by Issuing Officer to the Custodian	
Date of Receipt	Receipt No.		Name and Signature of Custodian	Date of Receipt	Receipt No.		Name and Signature of Issuing Officer	Date of Receipt	Signature of Custodian
	From	To			From	To			

Daily Collection Summary

Serial No. : _____

Date of Receipt	Receipt No.	Amount (\$)			Date of Banking
		Residential Fee	Programme Fee	Miscellaneous	
Daily Grand Total					

Name and signature of Preparing Officer: _____

Date: _____

The daily collections have been checked against the above Daily Grand Total and the above official receipts issued.

Name and signature of Checking Officer: _____

Date: _____

(Note: NGOs can insert additional columns for other types of income.)

Collection Control Record for Financial Year 20XX-XX

[illegible]

Note: @ Client/ Student/ Member name and number should be checked to Client/ Student/ Membership Register.

* Official Receipt Number should be filled and checked to the Collection Summary.

Name and signature of Preparing Officer:

Date:

Name and signature of Checking Officer:

Date:

(Applicable to hostels and homes generally)

Collection Control Record for Financial Year 20XX-XX

Appendix C to Annex 5.9 (2 of 2)

[illegible]

Note: @ Client/ Student/ Member names and numbers should be checked to Client/ Student/ Membership Register.

* Official receipt numbers should be filled and checked to the Collection Summary.

Name and signature of Preparing Officer:

Date :

Name and signature of Checking Officer:

Date :

(Applicable to hostels and homes generally)

Safe Custody of Cash, Cheque and Valuables

1.1 Banking of Cash/ Cheques

- (a) Cash/ Cheques received should be banked at least once a week or whenever a pre-approved limit has been reached.
- (b) Putting organisation's money into a personal bank account of staff is prohibited.

1.2 Safe Custody of Cash, Cheques and Valuables

All cash as well as other valuables and important documents must be kept in a lockable storage controlled by joint holders of keys/ combination numbers.

1.3 Records of Holders of Combination Numbers and Keys

It is necessary to record the name of holder of keys or combination numbers, the date in which he takes over and his signature for receipt of keys/ combination numbers. Persons holding keys or combination numbers should be held personally responsible for the security of the keys and their losses.

1.4 Surprise Cash Count on Daily Collection

- (a) It should be conducted to detect and deter loss/ misappropriation of cash/ cheques. The Checking Officer should sign, date and record the result of the checking on the Daily Collection Summary. Amount counted should be matched with the collection records. Should there be any discrepancies found, report should be made to the Management and investigation conducted.
- (b) It should be carried out by an independent officer from the headquarters or Supervisor of the service unit at least 3 times a year at irregular intervals.

1.5 Loss of Cash/ Cheque/ Valuables

- (a) Loss of cash/ cheques/ valuables should be immediately reported to the Management.
- (b) Loss over a pre-approved amount should be immediately reported to the

Police and followed up by a full report of the case. The report needs to be sent to the Management very shortly.

1.6 Write-Off

Write-off of receivables, valuables, losses and assets, etc. should be properly approved by the governing board.

Bank Account and Cheque

1.1 Authorisation of Bank Account and Cheque

- (a) All bank accounts should be opened in the name of the organisation/ service units. Opening of a bank account needs governing board's prior approval which should be recorded.
- (b) Each bank account should be operated by at least two authorised signatories. Authorisation limit of each officer should be specified. All applications for cheque books must bear the signature of two officers authorised to sign on the accounts.

1.2 Cheque and Cheque Book

- (a) Cheques should not be pre-signed. They should only be signed upon presentation of properly authorised documents. Use of "Cash" cheque should be minimised as far as possible. Name chop should not be used when making signature.
- (b) No more than one cheque book for each bank account should be used at a time. If not practicable, NGO should keep a minimum number of cheque books in use.
- (c) Cheque stubs must be retained. Spoiled or obsolete cheques should be effectively cancelled by stamping "CANCELLED" and signed by Supervisor/ Authorising Officer. The cancelled cheques should be attached to the cheque book stubs.
- (d) A Cheque Book Register should be maintained to control the stock and issue of cheque books. The following procedures should be observed:
 - (i) The Cheque Book Custodian (the person responsible for keeping the cheque books not yet issued to the Cheque Issuing Officer should sign and date the Cheque Book Register upon receipt of new cheque books from banks;
 - (ii) The Cheque Issuing Officer (i.e. staff authorised to issue cheques) should be issued with one cheque book (or a minimum number, where appropriate) for each bank

account at a time and sign and date the Cheque Book Register when the Officer receives new cheque books from the Cheque Book Custodian; and

- (iii) The Cheque Book Custodian should sign and date the Cheque Book Register upon return of cheque stubs, (attached with spoiled or obsolete cheques) from the Cheque Issuing Officer.
- (e) A suggested format of the Cheque Book Register is attached at **Appendix A**.
- (f) Unused cheque books should be kept under lock and key by the Cheque Book Custodian.
- (g) Adequate security measures should be in place to safeguard the cheques contained in the partly used cheque book.

1.3 Signing of Cheques

- (a) An officer who signs a cheque needs to ensure that the amount entered in it corresponds with the amount in the supporting documents and voucher and the relevant details are correctly entered in the cheque.
- (b) An officer who countersigns a cheque needs to ensure that the signature of the other signing officer is authentic.

1.4 Recording of Bank Transactions

Individual transactions of each bank account should be itemised and clearly recorded in a Cash Book. The Cash Book may be columnised to record transactions of individual bank accounts alternatively.

1.5 Bank Reconciliation Statement

- (a) It should be prepared monthly by an officer independent from processing payments for each bank current account. The cheque issue date, cheque number and amount of unpresented cheques, as well as receipt date and amount of unidentified deposits not recorded in Cash Book should be clearly stated. The Preparing Officer should sign and date the Bank Reconciliation Statement. A suggested format of the Bank Reconciliation Statement is attached at **Appendix B**.

- (b) It must be reviewed, checked and verified by an independent officer (the Checking Officer) within one month from the month ended. The Checking Officer should sign and date it to evidence the review.
- (c) The outstanding items on the statement should be followed up promptly, for example, cheques unpresented and unidentified deposits not recorded in Cash Book for more than six months should be dealt with as appropriate.

Appendix A to Annex 5.11

Cheque Book Register

Bank account number: XXXXX

[illegible]

Bank Reconciliation Statement as at DD/MM/YYYY (month end)**Bank account number: XXXXX**

\$

Balance per Bank Statement as at DD/MM/YYYY (month end) **X**

Less: Unpresented cheques

<u>Cheque Date</u>	<u>Cheque No.</u>	<u>Amount (\$)</u>	
DD.MM.YYYY	A1	X	
DD.MM.YYYY	A2	X	
DD.MM.YYYY	A3	X	(X)
			<hr/>

Income credited not yet taken up in Cash Book

<u>Deposit Date</u>	<u>Amount (\$)</u>	
DD.MM.YYYY	(X)	
DD.MM.YYYY	(X)	
DD.MM.YYYY	(X)	(X)
		<hr/>

Add : Payments made by autopay not yet recorded in Cash Book **X**

Income received not yet banked **X**

Balance per Cash Book as at DD/MM/YYYY (month end) **X**

*Follow-up
action
required*

Name and signature of Preparing Officer: _____

Date : _____

Name and signature of Checking Officer: _____

Date : _____

Petty Cash

1.1 Imprest System

Imprest System is recommended to be implemented. Under this system:

- (a) The Petty Cash Holder is advanced a fixed float of money, he will use this petty cash on hand to pay claims of petty cash expenses.
- (b) When the amount of the float is almost used up, the Petty Cash Holder will apply for reimbursing the amount he has paid as supported by the invoices/claim forms, and should not use personal funds to cover any expenses.
- (c) The Petty Cash Holder should ensure that the amount of petty cash on hand is sufficient and avoid a negative balance in the petty cash book. The level of the petty cash float should also be reviewed periodically, if necessary.
- (d) At any point of time, the total amount of paid invoices kept by the Petty Cash Holder not yet claimed for reimbursement plus the cash on hand should always be equal to the amount of the fixed float.
- (e) The topping up of petty cash must be based on the actual shortfall below the fixed float threshold. The amount of petty cash held on hand by the Petty Cash Holder should never exceed the fixed float.
- (f) The fixed float threshold should be at a reasonable level to meet the requirement of petty cash expenses.

1.2 Authorisation of Petty Cash Payment

- (a) All petty cash payments should be properly authorised (i.e. the Authorising Officer should sign and date the petty cash invoices or claim forms) before they are eligible for petty cash claims.
- (b) The officer who authorises petty cash payment to individual claimants should not, at the same time, be the Petty Cash Holder or the Petty Cash Claimant.
- (c) The officer authorising the reimbursement of petty cash to petty

cash holder should not, at the same time, be the officer who authorises petty cash payment to individual claimants.

1.3 Evidence on Receipt of Petty Cash

- (a) The claimants should sign and date the invoices/ claim forms to give evidence of their receipt of the petty cash claims.
- (b) All invoices/ claim forms should be immediately stamped with a “PAID” chop upon settlement of the claims to prevent duplicate payments.

1.4 Recording of Petty Cash Transactions

- (a) A columnised Petty Cash Book with analysis of different types of expenditures should be maintained and regularly updated. A suggested format of the Petty Cash Book is at **Appendix A**.
- (b) Receipts other than reimbursements of petty cash must not be included in the Petty Cash Book.
- (c) Petty cash voucher number for each petty cash transaction should be properly maintained in the Petty Cash Book for cross reference.

1.5 Details and Supporting Documents of Petty Cash Vouchers

- (a) All petty cash payments should be supported by petty cash vouchers. Original invoices or claim forms with full details of the payment should be attached.
- (b) The petty cash vouchers should contain:
 - (i) serially assigned (preferably pre-printed) voucher number;
 - (ii) date of voucher;
 - (iii) ledger accounts to be entered;
 - (iv) description of the payment or full details of the goods and services provided;
 - (v) amount;
 - (vi) signatures and dates of Preparing Officer, Checking Officer and Authorising Officer. The voucher should be approved within one month; and
 - (vii) name of claimant and payee.
- (c) Major alterations on petty cash vouchers are prohibited but

minor alterations can be made by striking off. Use of correction fluid is not allowed. The alteration must be initialled/ signed by the officer certifying or authorising the petty cash voucher.

1.6 Petty Cash on Hand and at Bank

- (a) Bank account for holding petty cash should be held in the name of the NGO/ service unit instead of the petty cash holder who should only be one of the two authorised signatories.
- (b) All cash and evidence of payment, e.g. invoices, must be kept by the petty cash holder in lockable storage.
- (c) Unauthorised advance from the imprests for personal use of staff is disallowed.
- (d) Imprest money should be kept entirely separated from NGO's other money.

1.7 Surprise Cash Count

- (a) It should be conducted to detect and deter loss/ misappropriation of cash. The Checking Officer should sign and date to evidence that checking on the cash counted with Petty Cash Book and evidence of payment has been properly conducted. Should there be any discrepancies found, it should be recorded, reported to the Management and investigated.
- (b) It should be carried out by an officer other than the Petty Cash Holder (e.g. an independent officer from the headquarters or Supervisor of the service unit) at least 3 times a year at irregular intervals.

Petty Cash Book for MM/YYYY

Receipt \$	Petty Cash Voucher No.	Date	Particulars	Total \$	Postage \$	Stationery \$	Travelling \$	Misc. \$
*			Balance b/f					
*			Reimbursement to Petty Cash Holder					
			*	*	*			
			*	*		*		
			*	*			*	
			*	*				*
			*	*			*	
			*	*				*
			*	*		*		
			Total payments	*	*	*	*	*
			Balance c/f (Note 1)	*				
A (Note 2)				A (Note 2)				

Note:

1. The Petty Cash Holder should ensure that the amount of petty cash on hand is sufficient and avoid a negative balance in the petty cash book.
2. At any point of time, the total amount of paid invoices kept by the Petty Cash Holder not yet claimed for reimbursement plus the cash on hand should always be equal to the amount of the fixed float.

Payment

(A) Payment (other than Personal Emoluments)

1.1 Authorisation of Payment

All expenses must be properly authorised before payments are made. Specimen signature of these authorised persons should be kept on record. The approval authority of these officers should be authorised and delegated by the governing board.

1.2 Details and Supporting Documents of Payment Vouchers

- (a) All payments must be supported by payment vouchers. Original invoices or debit notes with full details of the goods and services provided should be attached to payment vouchers.
- (b) Each payment voucher must be signed and dated by the Preparing, Checking and Authorising Officers. NGO should ensure that there is proper segregation of duties in preparation, checking and authorisation of payment vouchers.
- (c) The Checking and Authorising Officers must be satisfied that the expenses are properly incurred with regard to its nature and amount before approval is given.
- (d) All paid vouchers and invoices (or other relevant documents supporting the payments) must be stamped with the word “PAID” by the Paying Officer to prevent duplicate payment.
- (e) The payment vouchers should contain:
 - (i) serially assigned (preferably pre-printed) voucher number;
 - (ii) date of voucher;
 - (iii) ledger accounts to be entered;
 - (iv) description of the payment or full details of the goods and services provided;
 - (v) amount;
 - (vi) cheque number (Note : Cheque number should also be included in the Cash Book for cross reference);

- (vii) signatures and dates of Preparing Officer, Checking Officer and Authorising Officer. The voucher should be approved within one month; and
 - (viii) name of payee.
- (f) Unused space at the bottom of the payment voucher should be crossed out. This will avoid fraud entries being added subsequently.
- (g) Major alterations on payment vouchers are prohibited but minor alterations may be made by striking off and adding in but correction fluid is not allowed. The alteration must be initialled/ signed by the officer certifying or authorising the payment voucher.

1.3 Responsibilities of Checking and Authorising Officers of Payment Voucher

- (a) Checking Officer is suggested to ensure the following before signing the payment voucher:
- (i) goods or services are received or due for advance payment, are required contractually or under normal business practice;
 - (ii) prices are fair and reasonable or according to contract or scales;
 - (iii) castings and calculations are correct;
 - (iv) persons named are entitled to receive payment;
 - (v) approval for payments has been obtained;
 - (vi) payment does not exceed the total authorised amount; and
 - (vii) no previous payment on the same invoices has been made.
- (b) The Authorising Officer is suggested to ensure the following before signing the payment voucher:
- (i) the payment voucher has been properly checked;
 - (ii) the payment authorised corresponds with the supporting documents; and
 - (iii) the signature of the Checking Officer is genuine.

1.4 Payment

- (a) Cheque payment should be used as far as possible. A limit for cash payment should be set so that any payment exceeding the limit must be made by cheque.
- (b) Uncollected cheques should be stamped “CANCELLED”.

(B) Personal Emoluments

1.5 Payment of Salaries and Allowances

- (a) A payroll showing details of each payee with explanations on any change of salaries should be prepared and produced for checking by the Approving Officer. The payroll should be signed and dated by the Preparing and Approving Officers.
- (b) Bank autopay
 - (i) it should be used as far as possible; and
 - (ii) deletion from autopay should be made immediately upon an employee’s resignation.
- (c) When crossed cheque or cash is paid to an employee by a Paying Officer, the employee should be requested to sign the payroll for acknowledgement of receipt.
- (d) Unpaid ordered cheques must be stamped “CANCELLED”.

1.6 Payment of Provident Fund

- (a) The Provident Fund Scheme must be properly registered and the Provident Fund Trust Deed must be properly kept and safeguarded.
- (b) A statement showing the employee’s contribution, employer’s contribution and the employee’s entitlement under the Provident Fund Scheme should be issued to each employee once a year.
- (c) Forfeiture of provident fund contributions should be accounted for as stipulated in the Provident Fund Trust Deed.

1.7 Keeping of Personnel Records

(a) Personal File

A personal file containing the following information should be maintained for each individual employee:

- (i) employment letter duly signed by employee and employer;
- (ii) all records on staff qualification, working experiences, promotion, transfer, leave and resignation;
- (iii) copy of HKID card or other relevant identity documents;
- (iv) all records on changes of posts and fringe benefits; and
- (v) updated personal particulars.

(b) Employment Letter

Employment letter stating the date of employment, post, salary scale, salary point, starting salary, incremental date and other terms of employment, should be issued to every employee. The employee should sign on the letter to acknowledge his acceptance and consent to the terms of employment.

(c) Change of Post/ Salary/ Promotion

Any changes of post, salary or promotion must be properly authorised and recorded in personal files and notice of the change(s) should be given to the employee concerned.

Programme Income and Expenses

1.1 Accounting Record of Programmes

- (a) A financial report should be prepared for each programme and should be authorised by an independent senior officer within one month after completion of the programme. The Preparing Officer and Authorising Officer should both sign and date the programme financial report to evidence the preparation and the review respectively. A suggested format of the Programme Financial Report is at **Appendix A**.
- (b) Programme income and expenses should be separately recorded. Expenses should not be paid out of (or netted off) the programme income. Programme advances should also be properly recorded in the Programme Financial Report.
- (c) Attendance records should be kept for programme activities. Fee collection records should be checked against these attendance records.

1.2 Programme Expenses

- (a) A financial budget should be prepared and endorsed for each programme before commencement of programme. A suggested format of the Programme Budget is at **Appendix B**.
- (b) Means of Payment
 - (i) cheque payments should be used as far as possible; and
 - (ii) if cash payments are required, payments should be made on a reimbursement basis as far as possible.
- (c) Advances of Programme Expenses
 - (i) advances should be properly authorised and made to the appointed Programme Organiser only;
 - (ii) time lag between programme date and date of advances should be kept to a minimum (the advances should not be made earlier than three months before commencement of the programme);

- (iii) for minor expenses where supporting invoices are not available from the suppliers, a voucher with sufficient details of the transaction should be prepared for checking and approval;
- (iv) expenses incurred in excess of the advances should be claimed through the normal payment procedures; and
- (v) balances of unspent advances should be promptly returned usually not later than one month after completion of the programme.

Appendix A to Annex 5.14

Programme Financial Report

Programme Code : _____

Name of Programme : _____ Date of Programme: _____

<u>Actual Programme Expense Items</u>	<u>Voucher Reference</u>	<u>Amount (\$)</u>
	<u>A/C folio</u>	
Food		
Travelling/Transportation		
Printing and Stationery		
Promotion		
Decoration		
Gifts		
Souvenir		
Photographs		
Miscellaneous		
Total no. of vouchers	Total Expenses (a):	

<u>Actual Programme Income</u>	<u>Amount (\$)</u>
Programme Fee Income (\$) _____ X _____ (no. of participants per attendance record)	
Total Income (b):	
Actual Surplus/ (Deficit)	(b) – (a)
	Total:

<u>Advance to Programme Organiser</u>	<u>Amount (\$)</u>
Cash	
Cheques (CHQ No.: _____)	
Total Advance :	
Less : Total Expenses :	
Surplus to be refunded/ (Deficit to be reimbursed) :	

Name and Signature required for the below

Preparing Officer: _____ Date : _____

Authorising Officer: _____ Date : _____

Refund received by: _____ Date : _____

Reimbursement received by: _____ Date : _____

Appendix B to Annex 5.14

Programme Budget

Programme Code : _____

Name of Programme : _____ Date of Programme : _____

Budgeted Programme Expense Items	Amount (\$)
Food Travelling/ Transportation Printing and Stationery Promotion Decoration Gifts Souvenir Photographs Miscellaneous	
Total Expenses (a):	

Budgeted Programme Income	Amount (\$)
Programme Fee Income (\$) _____ x (no. of participants)	
Total Income (b) :	
Budgeted Surplus/ (Deficit) (b) – (a)	

Amount of Advance :

Cash \$ _____ (Payment Voucher No. _____)

Cheque \$ _____ (Cheque. No. _____)

(Payment Voucher No. _____)

Name and Signature required for the below

Preparing Officer: _____ Date : _____

Checking Officer: _____ Date : _____

Advanced received by: _____ Date : _____

Fixed Assets

1.1 Assigning An Identification Number to Each Asset

Each item of assets should be labelled/ marked with an assigned serial number. This would facilitate physical checking of assets.

1.2 Fixed Asset Register

It should be kept for each service unit and should contain the following information for each asset item:

- (a) description of the asset;
- (b) assigned asset number;
- (c) physical location;
- (d) date of acquisition;
- (e) cost of acquisition and source of fund to acquire the asset; and
- (f) the corresponding date and authorisation reference number on the Record for Disposal of Assets for easy cross-reference for scrap or disposal.

A template of the Fixed Asset Register is attached at **Appendix A**.

1.3 Physical Checking of Assets

It should be conducted for all fixed assets at least once a year. A template of the Record for Physical Checking of Assets is attached at **Appendix B**. The Checking Officer and Reviewing Officer should sign and date on the Record for Physical Checking of Assets to evidence that checking has been properly conducted. Should there be any discrepancies found, it should be recorded, reported to the Management and investigated.

1.4 Disposal of Assets

During the daily operations, certain assets may need to be written-off of due to damage, wear and tear, obsolescence or loss. Upon write-off of the assets, the date, reasons and proper approval of each asset item (i.e. signed and dated by the Authorising Officer) should be recorded in the Record for Disposal of Assets. A template of the Record for Disposal of Assets is attached at **Appendix C**.

Appendix A to Annex 5.15

Fixed Asset Register as at DD/MM/YYYY

Fixed Asset No.	Description	Location	Additions			Disposal	
			Date	Amount (\$)	Source of Fund	Date	Approval Reference on Record for Disposal of asset

Appendix B to Annex 5.15

Record for Physical Checking of Assets on DD/MM/YYYY

Fixed Asset No.	Description	Location	Additions			Disposal		Physical Checking Result	Remarks
			Date	Amount (\$)	Source of Fund	Date	Reference Number of the Approval	✓ / ✕ (Note)	

Note:

1. “✓” represents that the asset has been checked in order.
2. “✕” The asset has been checked not in order.
3. For asset items marked with “✕” (Note 2 above), reason (after investigation) should be provided, e.g. due to (a) damage; (b) wear and tear; (c) obsolescence; or (d) loss and follow-up actions should be recorded in the column of ‘Remarks’.

Physical checking of fixed assets has been conducted on DD/MM/YYYY and follow-up actions have been properly taken.

Name and signature of Checking Officer: _____

Date : _____

Name and signature of Reviewing Officer: _____

Date : _____

Appendix C to Annex 5.15

Record for Disposal of Assets

Fixed Asset No.	Description	Location	Date	Amount (\$)	Source of Fund	Disposal			
						Date	Reason	Name and Signature of Authorising Officer	Authorisation Reference Number

Accounting Records and Financial Reports

1.1 Books of Accounts

- (a) Books of accounts (including Cash Book, Petty Cash Book, Journal and General Ledger) should be maintained.
- (b) Use of suspense account for subvention moneys should be avoided as far as practicable. If a suspense account is deemed absolutely necessary, its balance must be cleared as soon as possible. Suspense account entries must be duly authorized by the governing board.
- (c) The following practices are useful in preparing and maintaining the books of accounts:
 - (i) correct opening balances should be brought forward with reference to the previous year's audited accounts. The ledger accounts should be balanced monthly;
 - (ii) income and expenses are properly recorded in gross amount and should not be offset (e.g. Production Income and Expenses of Sheltered Workshops or Integrated Vocational Training Centres);
 - (iii) expenses/ income should be allocated to the appropriate ledger accounts;
 - (iv) official receipt numbers, cheque numbers, voucher numbers, ledger account folios, etc. should be recorded in the books of accounts for easy cross-reference;
 - (v) all transactions must be supported by documentary evidence like signed and dated (manually or electronically) payment vouchers, petty cash vouchers, receipt vouchers, journal vouchers together with original source documents; and
 - (vi) mistakes/ errors in recording accounting entries should be crossed out with the book-keeper's initial instead of erasing or covering them with correction fluid. Where adjustments to the accounting entries are required, they should be made through duly authorized adjusting entries.

1.2 The governing board of an NGO should be involved in receiving the financial statements and the books of accounts at regular meetings. Special attention and explanation may need to be paid to:

- (a) remuneration of chief executives;
- (b) abnormal bank transactions;
- (c) abnormal assets/ liability items (e.g. large amount deposits, bank overdrafts, etc.);
- (d) negative balances in asset account (e.g. petty cash book and bank);
- (e) abnormal income and expenses;
- (f) personal spending (e.g. entertainment, overseas training and traveling);
- (g) loans of directors and employees, and inter-organisation borrowings; and
- (h) any other unusual items, etc.

1.3 Safe Custody of Records and Valuables

Personnel records, accounting records and other valuables should be kept in a fire-proof and lockable cabinet; if available, in a safe. The cabinet key must be kept by the officer responsible for the safe custody of these records/ valuables.

Guidelines for Procurement

NGOs should set up procurement systems of their own in line with the following guidelines –

1. Quotation and Tender Ceilings

1.1 Except as provided in paragraph 2.2 below, the quotation/ tender ceilings are as follows –

Value of a single procurement / contract		Quotation / tender requirement
(a)	Not exceeding \$5,000	Quotations or tenders may be dispensed with.
(b)	Exceeding \$5,000 and not exceeding \$20,000	Quotations should be obtained from at least two contractors or suppliers. All verbal quotations should be properly documented or confirmed in writing. Written quotations are however required for the appointment of Authorised Persons / Consultants.
(c)	Exceeding \$20,000 and not exceeding \$50,000	Written quotations should be obtained from at least two contractors or suppliers.
(d)	(i) For works projects exceeding \$50,000 and not exceeding \$2,000,000	Written quotations should be obtained from at least five contractors or suppliers, although some form of tendering (open or restricted where justified) is generally preferred, especially for higher value contracts.
	(ii) For services exceeding \$50,000 and not exceeding \$700,000	
	(iii) For stores exceeding \$50,000 and not exceeding \$300,000	
(e)	(i) For works projects exceeding \$2,000,000	Tendering must be conducted* with tender documents containing all requirements and specifications. Where a marking scheme is adopted for assessment of tenders, this should be drawn up before inviting tenders.
	(ii) For services exceeding \$700,000	
	(iii) For stores exceeding \$300,000	

*The number of returned tenders should not be less than five in general.

1.2 For procurement from public utilities including the Hong Kong Electric Company Limited, CLP Power Hong Kong Limited, Water Supplies Department, Hong Kong and China Gas Company Limited, which are the sole suppliers for the relevant utility services in Hong Kong or the relevant regions of Hong Kong, NGOs are not required to call quotations/ tenders from the above-specified number of suppliers.

2. Procurement Authority and its Delegation

2.1 The governing board of an NGO may in writing delegate authority to individual staff members at appropriate levels or quotation/ tender boards each composing of not less than three persons including at least one senior staff member to conduct procurement and to approve inviting the appropriate number of quotations or tenders specified in paragraph 1.1 and accepting the lowest conforming quotation/tender or the conforming offer with the highest overall score (if a marking scheme is used). In general, the lowest conforming offer should be accepted unless the exceptional authority in paragraph 2.2 is invoked.

2.2 Subject to paragraph 2.3 below, the governing board of an NGO can, at its own discretion:

- (a) approve inviting or accepting quotations/tenders from fewer than the specified number of suppliers/contractors, provided that the NGO has reasonable justifications for doing so and properly documents such justifications, including having already exhausted all feasible methods as described in paragraphs 3.1.1(a) and (b) to solicit quotations/tenders from suppliers/contractors;
- (b) approve soliciting quotations/tenders on a single or restricted basis, as described in paragraph 3.1.1(c), with a value not exceeding \$2,000,000 (for works), \$700,000 (for services), or \$300,000 (for stores);
- (c) not accept the lowest conforming quotation/tender or the conforming offer with the highest overall score (if a marking scheme is used) with a value not exceeding \$2,000,000 (for works), \$700,000 (for services) or \$300,000 (for stores); and/or
- (d) delegate authority in writing to individual staff members of appropriate levels or quotation/tender boards to approve inviting or accepting quotations/tenders from fewer than the specified number of bidders, or not accepting the lowest conforming quotation/tender with a value not exceeding \$1,000,000 (for works), \$350,000 (for services) or \$150,000 (for stores) in accordance with a set of terms and procedures prescribed by the NGO.

2.3 For any procurements with a value exceeding the limits that the governing board can approve at its own discretion under paragraphs 2.2(b) and (c), the NGO should seek approval from SWD, which may be granted under very exceptional circumstances. The justifications for exercising the exceptional authority under paragraph 2.2 by the governing board or other persons authorised by the governing board must be properly documented on each occasion. For example, if a patented item is distributed through a sole agent, the governing board should provide the justifications for why that particular brand was chosen to support their exercise of the exceptional authority for a single quotation/tender under paragraph 2.2(b). The supplier should also

provide documentary proof to verify that they are the sole agent for the patented item.

2.4 In the exercise or delegation of the procurement authority, the governing board should ensure that –

- (a) the staff members or the quotation/ tender boards responsible for procurement matters interpret the quotation/ tender limits strictly and that they do not evade the limits by dividing procurement requirements into instalments or by reducing the usual duration of contracts;
- (b) the reasons for inviting particular contractors or suppliers for quotations or tenders should be properly documented; and
- (c) for procurement conducted by individual staff members, the staff who invites the suppliers/ contractors for obtaining quotations should not be the same person to accept the offer for the purchase, as far as circumstances permit.

2.5 All records of invoking of exceptional authority should be properly maintained by each NGO. NGOs may be required to present such records for inspection upon request by SWD.

3. Procurement Procedures

3.1 NGOs should consider adopting the following procurement procedures commensurate with the value of goods or services to be purchased –

3.1.1 Seeking quotations/ tenders from suppliers/ contractors

There are three main ways of seeking quotations/ tenders from suppliers/ contractors –

- (a) Open mode: All interested suppliers/ contractors are informed e.g. by press, and are free to submit quotations/ tenders.
- (b) Selective mode: Only suppliers/ contractors on pre-approved lists are informed of the procurement intentions and are allowed to bid on grounds of their qualifications and experiences.
- (c) Single or restricted: On grounds of urgency or security, for proprietary products or for reasons of compatibility, only one or a number of suppliers/ contractors approved by the governing board are invited to submit quotations and tenders.

3.1.2 Drawing up requirements and specifications

NGOs should ensure that the features specified for the products or services are based on functional and performance requirements of the products or services and up to the international standard.

Requirements or specifications should not be modified to suit a particular brand or country of origin.

3.1.3 Invitation for quotations or tenders

NGOs should ensure that the quotation invitation / tender document includes the following –

- (a) a broad description of the requirements and specifications;
- (b) estimated quantities and timing;
- (c) the closing date and time for submitting quotations and tenders;
- (d) the address for lodging quotations and tenders;
- (e) where to obtain quotation/ tender documents which normally include standard contract forms**##;
- (f) probity clauses for bidders and contractors**; and
- (g) the name of office or officer with a telephone number for enquiries.

** For contractors (i.e. successful bidders), NGOs should include such probity requirements in the terms and conditions of the contracts / agreements.

The SWD encourages NGOs to include as far as practicable the mediation clause in the terms and conditions of the contracts / agreements. NGOs may obtain more information on the mediation clause in the [webpage of the Department of Justice](#).

3.1.4 Evaluation of tenders

The management of an NGO should be responsible for evaluating the tenders by making assessment, preferably without knowing the identity of the suppliers/ contractors, on an evaluation report with a standardised format as far as possible. The following factors may be taken into account for evaluation of tenders –

- (a) technical and financial capability of suppliers, and their relevant performance;
- (b) timely delivery or completion;
- (c) compatibility with existing or planned purchase;
- (d) after sale support and service including maintenance and spare parts provision, warranty and/or guarantees;
- (e) running and maintenance costs; and
- (f) fair market price, etc.

3.1.5 Recommendations

After completing the evaluation of tenders, the management of an NGO may recommend –

- (a) accepting a quotation/ tender at the lowest price, which fully complies with the conditions and specifications of the goods/ services; or
- (b) accepting a quotation/ tender which attains the highest combined technical and price score, if there is/ are pre-determined factor(s) other than price.

3.1.6 Approval of the quotations/ tenders

The award of contract(s) shall be approved by two authorised persons, whose authority of approval is delegated by the governing board. Procurement of a high value should be endorsed by the governing board according to the procurement policy of the NGO.

4. Conflict of Interest

4.1 A conflict of interest is a situation in which the interest of the NGO competes or is in conflict with the financial or personal interests of the governing board or staff member, or their family members or close personal friends. A conflict of interest may be actual, potential or perceived.

4.2 NGOs should remind and require its governing board or staff members involved in the procurement process to avoid any conflict of interest. If this is unavoidable, the governing board or staff members concerned should make the relevant declaration for a management decision as to whether they should abstain from the procurement exercise. NGOs should set up their own system for the declaration of interest in this regard.

CASE (A)

Case Examples on Cost Apportionment

(For reference only)

Residential Care Home for the Elderly

- ✧ An NGO operates a residential care home for the elderly (RCHE) providing 150 (60%) subvented places (FSA services) and 100 (40%) self-financing places (non-FSA services) on the same set of premises with two respective care teams. There is a central kitchen with 7 cooks to prepare meals for all residents of the RCHE. A Clerical Officer (CO) spent 15% of his/her time in supervising these 7 cooks. Cost allocation is required on cost items which attribute to both subvented and self-financing places.

- ✧ Cost Allocation Basis

(a) Direct Staff Costs :	Ratio of no. of subvented service users and non-subvented service users consuming meals <ul style="list-style-type: none"> subvented service users [i.e. $150 \div (150+100) = 60\%$] non-subvented service users [i.e. $100 \div (150+100) = 40\%$]
(b) Other Direct Operating Costs :	
(c) Administrative Costs of the ASU :	Time spent by the CO on supervising the cooks (15 %) x Ratio of subvented service users (60%) and non-subvented service users (40%)

- ✧ The cost identification and cost allocation process required –

Cost Items with Annual Amount (in HK\$'000)		Cost Allocation Basis	Cost Apportionment (in HK\$'000)	
			FSA services	Non-FSA services
(a) Direct Staff Costs (7 cooks)			60%	40%
- Personal Emoluments (PE) ¹ (i.e. Salaries, Provident Fund (PF), Allowance, etc.)	2,000	Ratio of subvented and non-subvented service users (60% vs 40%)	1200	800

¹ PF and Rent and Rates (R&R) are separately accounted for in the Annual Financial Report (AFR). The costs apportionment on PF contribution / R&R expenditure should be made under respective PF / R&R accounts.

Cost Items with Annual Amount (in HK\$'000)		Cost Allocation Basis	Cost Apportionment (in HK\$'000)	
			FSA services	Non-FSA services
Sub-total:	2,000		1,200	800
<i>(b) Other Direct Operating Costs</i> (kitchen)			60%	40%
- Food cost - Utilities - Stores and equipment of kitchen	4,000	Ratio of subvented and non-subvented service users (60% vs 40%)	2,400	1,600
Sub-total:	4,000		2,400	1,600
<i>(c) Administrative Costs of the ASU</i>			60%	40%
- Supervisory cost (PE ¹ of the CO supervising the cooks)	200 x 15% = 30	Time spent by the CO on supervising 7 cooks on their FSA and non- FSA services (60% vs 40%)	18	12
- Remaining PE ¹ portion of the CO	200 x 85% = 170		170	-
Sub-total:	200		188	12
Total:	6,200		3,788	2,412

Hostel for Moderately Mentally Handicapped Persons

- ✧ An NGO rents a building for operating a subvented hostel for persons with disabilities (FSA services) and running a café in the form of a social enterprise (non-FSA services), which occupy 95% and 5% of the rented area respectively, i.e. 95% of floor areas are recognised by SWD with its rental expenses being reimbursed on actual basis.
- ✧ The NGO should allocate staff cost of the artisan serving both hostel and café and the accommodation-related costs.
- ✧ Cost Allocation Basis

(a) Direct Staff Costs (Artisan):	Ratio of time spent between FSA services and non-FSA services (i.e. 90% vs 10% after checking the log book)
(b) Other Direct Operating Costs :	Proportion of floor area occupied by the hostel and café (i.e. 95% vs 5%)

- ✧ The cost identification and cost allocation process required –

Cost Items with Annual Amount (in HK\$'000)		Cost Allocation Basis	Cost Apportionment (in HK\$'000)	
			FSA services	Non-FSA services
(a) Direct Staff Costs - PE ¹ of the			90%	10%
Artisan	400	Time spent between FSA services and non-FSA services (i.e. 90% vs 10%)	360	40
Sub-total:	400		360	40
(b) Other Direct Operating Costs			95%	5%
- Utilities - Repair and maintenance	200	Proportion of actual floor area occupied by the hostel and café (i.e. 95% vs 5%)	190	10
- Electricity	Not Applicable (N.A.)	Separate electricity meters for the hostel and cafe	N.A.	N.A.
Sub-Total:	200		190	10
(c) Administrative Costs of the ASU (N.A. in this case)				

Cost Items with Annual Amount (in HK\$'000)		Cost Allocation Basis	Cost Apportionment (in HK\$'000)	
			FSA services	Non-FSA services
Total:	600		550	50

CASE (C)

Integrated Children and Youth Services Centre

- ✧ An NGO runs a 100-hour programme for children under six in a subvented Integrated Children and Youth Services Centre (ICYSC). As this age group is not the target service users (aged 6-24) or affiliated family members of ICYSC, the NGO is required to allocate the costs in respect of PE, utility charges, R&R, etc. for these non-FSA services.
- ✧ The non-FSA services were conducted by one Social Worker (SW) in a function room occupying 5% of the total floor area of the ICYSC. Time spent of a subvented Social Work Officer, the Supervisor of the ICYSC (the Supervisor) for supervising the SW is 10%.
- ✧ Cost Allocation Basis

(a) Direct Staff Costs (SW) :	Proportion of time spent on non-FSA services out of the total working hours of the SW in a year [i.e. $100 \text{ hours} \div (44 \text{ hours} \times 52 \text{ weeks}) = 4.4\%$]
(b) Other Direct Operating Costs :	Proportion of time occupied by non-FSA services out of the total opening hour of the ICYSC in a year (i.e. $2\,288 \text{ hours} = 44 \text{ hrs} \times 52 \text{ weeks}$) x Proportion of areas occupied by non-FSA services out of the total floor areas of the ICYSC [i.e. $(100 \text{ hours} \div 2\,288 \text{ hours}) \times 5\% = 0.2\%$]
(c) Administrative Costs of the ASU :	Time spent by the Supervisor on supervising the SW x Proportion of time spent on non-FSA services by the SW [i.e. $10\% \times 4.4\% = 0.44\%$]

- ✧ The cost identification and cost allocation process required –

Cost Items with Annual Amount (in HK\$'000)		Cost Allocation Basis	Cost Apportionment (in HK\$'000)	
			FSA services	Non-FSA services
(a) Direct Staff Costs (SW)			95.6%	4.4%
- PE ¹ of 1 SW	500	Annual PE ¹ of staff involved x Portion of time spent on non-FSA activities (i.e. \$ 500 x 4.4%)	478	22
Sub-total:	500		478	22
(b) Other Direct Operating Costs				0.2%
- Utilities - R&R ¹	500	Annual costs x Proportion of time and areas occupied by non-FSA services (i.e. \$ 500 x 0.2%)	499	1
- Non-FSA programme expenses	10	The amount of expenses of non-FSA services (<i>direct cost allocation</i>).	N.A.	10
Sub-total:	510		499	11
(c) Administrative Costs of the ASU				0.44%
- Supervisory cost (PE ¹ of the Supervisor supervising the SW)	800	Annual PE ¹ of the Supervisor x Time spent by the Supervisor on supervising the SW (10%) x Proportion of time spent on non-FSA services by SW (4.4%) (i.e. \$ 800 x 10% x 4.4%)	796	4
Sub-total:	800		796	4
Total:	1,810		1,773	37

Integrated Family Service Centre

- ✧ The normal opening hours of a subvented Integrated Family Service Centre (IFSC) of an NGO is 50 hours per week. An activity room of the IFSC is used to run health care activities (non-FSA services) during the non-opening sessions of the IFSC on every Sunday from 9am to 1pm. A subvented Workman is assigned to manage the venue when the activities are conducted. Time spent of the subvented Assistant Clerical Officer, the Supervisor of the Workman (the Supervisor) for supervising the Workman is 10%.
- ✧ The concerned activity room occupies 10% of the total floor area of the IFSC.
- ✧ Cost Allocation Basis

(a) Direct Staff Costs (Workman) :	Proportion of time spent on non-FSA services out of the total working time of the Workman in a year [i.e. (4 hours x 52 weeks) ÷ (45 hours x 52 weeks) = 8.9%]
(b) Other Direct Operating Costs :	Proportion of time occupied by non-FSA services out of the total opening hours of IFSC in a year x Proportion of areas occupied by non-FSA services out of the total floor area of the IFSC [i.e. (4 hours x 52 weeks) ÷ ((50+4) hours x 52 weeks) x 10% = 0.74%]
(c) Administrative Costs of the ASU :	Time spent by the Supervisor on supervising the Workman (10%) x Proportion of time spent on non-FSA services by the Workman (8.9%) [i.e. 10% x 8.9% = 0.89%]

- ✧ The cost identification and cost allocation process required –

Cost Items with Annual Amount (in HK\$'000)	Cost Allocation Basis	Cost Apportionment (in HK\$'000)	
		FSA services	non-FSA services
(a) <i>Direct Staff Costs</i> (Workman)			8.9%

Cost Items with Annual Amount (in HK\$'000)		Cost Allocation Basis	Cost Apportionment (in HK\$'000)	
			FSA services	non-FSA services
- PE ¹ of 1 Workman	200	Annual PE ¹ of the Workman x Portion of time spent on non-FSA activities (i.e. \$ 200 x 8.9%)	182	18
Sub-total:	200		182	18
<i>(b) Other Direct Operating Costs</i>				0.74%
- Utilities - R&R ¹	600	Annual costs x Proportion of time and areas occupied by non-FSA services in a year (i.e. \$ 600 x 7.4% x 10%)	596	4
Sub-total:	600		596	4
<i>(c) Administrative Costs of the ASU</i>				0.89%
- Supervisory cost (PE ¹ of the Supervisor supervising the Workman)	350	Annual PE ¹ of the Supervisor x Time spent by ACO on supervising the Workman (10%) x Proportion of time spent on non-FSA services by the Workman (8.9%) (i.e. \$ 350 x 10% x 8.9%)	347	3
Sub-total:	350		347	3
Total:	1,150		1,125	25

Central Administration Office (CAO)

- ✧ For an NGO operating FSA services, including three Integrated Home Care Services Teams, two Neighbourhood Elderly Centres and two District Support Centres, as well as non-FSA services, including one Family Support Centre and a social enterprise - Acupuncture Centre with one shared CAO, allocation of overheads of CAO between FSA services and non-FSA services is required.
- ✧ The cost identification and cost allocation process required –

Cost incurred for all services [<i>both FSA services and non-FSA services</i>] of the NGO	<u>FSA</u> (HK\$'000)	<u>Non-FSA</u> (HK\$'000)
Direct staff costs	35,000	10,000
Other direct operating costs	10,000	3,000
Administrative costs of all services	900	300
Total	45,900	13,300
% split applied to central administrative costs	78%	22%
If central administrative costs incurred for the NGO = \$ 7,000	→ 5,460	1,540

Central Administration Office (ii)

Central Administration Office (CAO)

- ✧ Under normal circumstances, for an NGO operating both FSA services and non-FSA services, appropriate bases for allocating overheads of CAO between FSA services and non-FSA services should be adopted.
- ✧ Cost Allocation Basis

(a) Direct Staff Costs of CAO:	Time spent on non-FSA services by CAO staff concerned e.g. CEO (10%) Head of Finance (HF) (20%) Head of HRM (HH) (25%) Clerical Assistant (CA) (30%)
(b) Other Direct Operating Costs of CAO:	(i) Expenses of utilities, repairs and maintenance, stores and equipment, R&R ¹ , etc. (accommodation-related costs) spent on non-FSA services [i.e. Annual accommodation-related cost x Percentage of man-hour of staff of CAO spent on non-FSA services (10% + 20% + 25% + 30%) ÷ 4 = 21%]
	(ii) Expenses of insurance, audit fee, etc. spent on non-FSA services [i.e. Annual cost of insurance, audit fee, etc. x Total expenditure for non-FSA services (\$6 million) ÷ Total expenditure for both FSA and non-FSA services (\$ 20 million) = 30%]

✧ The cost identification and cost allocation process required –

Cost Items with Annual Amount (in HK\$'000)		Cost Allocation Basis	Cost Apportionment (in HK\$'000)	
			FSA services	non-FSA services
(a) Direct Staff Costs of CAO				
- PE ¹ of the staff of the CAO				
• CEO	720	PE ¹ of CEO x 10%	648	72
• HF	500	PE ¹ of HF x 20%	400	100
• HH	300	PE ¹ of HH x 25%	225	75
• CA	200	PE ¹ of CA x 30%	140	60
Sub-total:	1,720		1,413	307
(b) Other Direct Operating Costs of CAO				
- Utilities, repairs and maintenance, stores and equipment, R&R ¹ of CAO	600	Annual cost of (i) x Percentage of man-hour of staff of CAO spent on non-FSA services (21%)	474	126
- Insurance, audit fee, etc.	100	Annual cost of (ii) x Proportion of total expenditure for non-FSA services (30%)	70	30
Sub-total:	700		544	156
Total:	2,420		1,957	463

**Assessment Matrix Reference Guide
for Service Quality Standards
(Standards, Criteria, Assessment Indicators and Assessment Steps)**

Explanatory Notes

1. Introduction

This reference guide sets out the requirements of the 16 Service Quality Standards (SQSs) and their associated Criteria (stipulated as Assessment Indicators), as well as the Assessment Steps and Actions. Service units are required to implement the policies, procedures, mechanisms, plans, etc. accordingly. The guide will be used in the external assessments to determine whether the service unit meets the required level of service performance under the SQSs.

2. Notes on Assessment Steps and Actions

The assessment may be conducted through interview with staff, interview with service users, observation, document review and other methods as appropriate as stated in the Assessment Steps and Actions.

Interview with Staff / Service Users

In addition to interviewing staff, there will be separate interviews with the management or service unit managers who may be required to give elaboration or clarification on policies and procedures and the implementation of the SQSs.

Service users stated in all criteria means service users and/or their family members and significant others according to service specific situations.

For the steps of interview, if implementation cannot be ascertained from interviewees, observation and review of implementation records may be used as supplementary information. Telephone contacts instead of interview may also be adopted.

Review Document

Document review will include the examination of documented policies and procedures as required and the written work generated from and proving the implementation of SQSs and criteria such as records, minutes of meetings and documents arising from the work process.

Principle 1: Clearly Define the Purpose and Objectives of the Service and Make its Mode of Delivery Transparent to the Public

The purpose and objectives of the service should be clearly defined and its mode of operations transparent for the benefit of staff, existing and potential service users, and the general community.

Standard 1: Service Information

The service unit ensures that a clear description of its purpose, objectives and mode of service delivery is publicly available.

Criteria	Assessment Indicator	Assessment Steps and Actions
1.1 The service unit has an up-to-date handbook, information leaflet or brochure to include the service description, for example its purpose, objectives, target service users, approach to service delivery and service entry and leaving mechanisms.	Service description must be available and cover up-to-date information on: <ul style="list-style-type: none"> - purpose - objectives - target service users - mode of service delivery - service entry and leaving mechanisms 	<i>Review document</i> to check that the required information can be obtained in the service description (in the form of leaflet, brochure or handbook).
1.2 The service description is in a user-friendly language and is accessible to potential service users, staff and members of the community (depending on the nature of the service and its target service users, this may necessitate the information being available in more than one language; being in multimedia and/or being explained to service users on an individual basis).	Format matches the communication needs of service users. Procedures are in place to ensure that information is accessible. * Service description under this criterion should be made accessible to the public.	<i>Observe</i> to see if service unit description is readily and easily available to all. <i>Interview with staff and service users</i> to confirm that the formats meet service users' needs, and establish staff and service users' knowledge of the existence of the description. <i>Review document</i> to ensure that the format and mode of communication of the service unit description is appropriate to meet the needs of its service users.

Criteria	Assessment Indicator	Assessment Steps and Actions
1.3 Where appropriate, the service unit should make available its service description to potential service users, staff, and relevant local services or community groups.	Where appropriate, process exists making the service description available.	<i>Interview with staff</i> to confirm that the descriptions have been made available as appropriate.

Standard 2: Review and Update Policies & Procedures

The service unit should review and update the documented policies and procedures describing how it will approach key service delivery issues.

Criteria	Assessment Indicator	Assessment Steps and Actions
2.1 The service unit has a mechanism to review and update its policies and procedures.	<p>The service unit has a document spelling out mechanism to review for each of the policies and procedures related to key service delivery issues stipulated under the SQSs. SQSs 6, 10, 11, 12, 13, 14, 15 and 16 must be included:</p> <ul style="list-style-type: none"> - whether it would be reviewed regularly and for how often, and/or under what circumstances it would be reviewed - the person, post or committee responsible for the review of policies and procedures - the date of last review and update 	<p><i>Interview with staff</i> to ascertain if such reviews and updating have taken place.</p> <p><i>Review document</i> to ascertain if such document exists.</p> <p><i>Review document</i> to examine samples of current policies and procedures recently reviewed and updated.</p>
2.2 The service unit has a mechanism for obtaining service users and staff input in the process of reviewing and updating policies and procedures, as appropriate.	The service unit has spelt out how input from service users and staff can be obtained in the process of reviewing and updating policies and procedures.	<p><i>Interview with staff</i> to ascertain if views of staff and service users have been obtained in the relevant reviews.</p> <p><i>Review document</i> to ascertain if such mechanism exists.</p>

Standard 3: Records

The service unit maintains accurate and current records of service operations and activities.

Criteria	Assessment Indicator	Assessment Steps and Actions
3.1 Accurate and current records of service operations and activities of the service unit are maintained.	<p>Records of service operations and activities are current and maintained covering the information related to the service performance standards as stipulated in the service unit's agreement with SWD, Funding and Service Agreement (FSA) or Service Document (SD).</p> <p>Mechanism is in place to ensure that the records are kept updated and as accurate as possible with consistent format of information collection (such as use of standard forms)</p>	<p><i>Interview with staff</i> to establish that the mechanisms for information collection and record keeping is in place.</p> <p><i>Review document</i> to check if records of service unit's operations and activities are current, collected and kept in a consistent manner as and when required.</p>
3.2 Accurate and current statistical reports are produced for reporting to SWD.	<p>Accurate and updated statistical reports on service unit's performances and operations covering the information related to the service performance standards as stipulated in the service unit's agreement with SWD, FSA or SD are produced and submitted in accordance with the SWD requirements.</p> <p>A quality checking mechanism or strategies, such as a schedule of supervision, record audits or training, are in place to ensure that statistics and reports produced and submitted to SWD are as accurate as possible.</p>	<p><i>Interview with staff</i> to establish that procedures or some form of routine quality assurance are in place to ensure that information collected and provided is reliable, valid and consistent.</p> <p><i>Review document</i> to check that accurate and current reports on service statistics are produced in accordance with the SWD requirements.</p>

Criteria	Assessment Indicator	Assessment Steps and Actions
<p>3.3 Periodical statistics and reports on the service unit's performance are accessible to the public.</p>	<p>An approach is in place to make the service statistics, reports and other related information on the service unit's performance accessible to service users and the public.</p> <p>* Periodical statistics and reports should be made accessible to the public.</p>	<p><i>Interview with staff</i> to confirm the process by which the service statistics, reports and related information on the service unit's performance are made accessible to service users and the public.</p> <p><i>Interview with service users</i> to confirm that the information is accessible to them.</p>

Principle 2: Manage Resources Effectively with Flexibility, Innovation and Continuous Quality Improvement

The service unit should manage its resources effectively and in a manner of consistent with flexibility, innovation and continuous improvement in the quality of service delivered to service users.

Standard 4: Roles and Responsibilities

The roles and responsibilities of all staff, managers, and governing board should be clearly defined.

Criteria	Assessment Indicator	Assessment Steps and Actions
4.1 Job description and duty statements which define roles, responsibilities and accountabilities in respect of all positions within the service unit are available.	Accurate and current job descriptions and duty statements exist for all service unit staff which clearly set out their duties, responsibilities, and accountability relationships.	<i>Review document</i> on staff job description and duty statements to establish that the service unit has clearly defined roles, responsibilities and accountability relationships for all positions.
4.2 Job description and duty statements form part of the information accessible to all staff, service users and other interested parties.	An appropriate process exists for making job descriptions and duty statements available to all staff, service users and other interested parties. * Job description and duty statement should be made accessible to the public.	<i>Interview with staff</i> to establish details of the process involved in making this information available to all staff, service users and other interested parties. <i>Interview with service users</i> to establish that job descriptions and duty statements are accessible to them.
4.3 The roles, responsibilities and membership of governing board are clearly defined and documented.	The roles, responsibilities and membership of governing board are documented and clearly set out.	<i>Review document</i> to establish that the service unit has clearly defined roles, responsibilities and membership of governing board.

Criteria	Assessment Indicator	Assessment Steps and Actions
<p>4.4 The service unit has an organisation chart on notice board and/ or websites, which depicts its overall structure, accountability relationships, and staffing establishment of LSG-subvented regular posts.</p>	<p>An updated organisation chart on notice board and/or websites, which depicts overall structure, accountability relationships, and staffing establishment of LSG-subvented regular posts (i.e. non-temporary or non-short-term posts) of the service unit.</p> <p>* Organisation chart should be made assessible to the public.</p>	<p><i>Review document</i> to ensure that the service unit has an organisation chart.</p>

Standard 5: Human Resources

The service unit/agency¹ implements effective staff recruitment, contracting, development, training, assessment, deployment and disciplinary practices.

Criteria	Assessment Indicator	Assessment Steps and Actions
5.1 The service unit / agency has policies and procedures on staff (including part-time staff) recruitment, deployment and promotion, employment contracting and disciplinary actions, and such policies and procedures are accessible to staff.	<p>The service unit / agency has document(s) spelling out the policies and procedures of</p> <ul style="list-style-type: none"> - staff recruitment, deployment and promotion, specifying <ul style="list-style-type: none"> • selection criteria • time frames • responsible persons and their roles • measures to avoid conflict of interest - establishing employment contracts with employees - taking disciplinary actions related to staff matters, specifying <ul style="list-style-type: none"> • criteria for action • responsible persons and their roles • measures to avoid conflict of interest <p>Staff have access to the related policies and procedures.</p>	<p><i>Interview with one new regular² staff, if available, to ascertain if the policies and procedures on recruitment, deployment and/or promotion are implemented, if applicable.</i></p> <p><i>Interview with staff to ascertain if the policies and procedures related to staff matters are implemented or to establish that they are aware of the policies and procedures.</i></p> <p><i>Review document to ascertain if the policies and procedures exist and contain the required elements.</i></p>
5.2 The service unit / agency has induction policies and procedures for new staff.	<p>The service unit / agency has document(s) spelling out the policies and procedures on induction for new regular staff.</p>	<p><i>Interview with staff to ascertain if the induction procedures are implemented.</i></p> <p><i>Review document to ascertain if the policies and procedures exist.</i></p>

¹ The existence of policies and procedures implemented at unit and/or agency level is required. For those policies and procedures applicable to the unit, unit-based assessment on implementation will be made, and for policies and procedures implemented at agency-level, accessibility of them to unit staff is needed.

² "New" means a staff member who has joined the service unit (including newly recruited or existing staff of the agency) in the previous year.
 "Regular" means a staff member who is not recruited as a relief worker.

Criteria	Assessment Indicator	Assessment Steps and Actions
<p>5.3 The service unit / agency provides on- going supervision for staff and conducts regular performance reviews / appraisals for identifying areas for performance improvement and needs for ongoing training and development.</p>	<p>The service unit / agency has document(s) spelling out the policy for conducting regular staff supervision and formative performance appraisals, specifying</p> <ul style="list-style-type: none"> - when and by whom regular staff supervision and appraisal are to be conducted - identification of areas for performance improvement - identification of ongoing training and development needs <p>Staff supervision responsibility should be specified in the respective job description.</p>	<p><i>Interview with staff</i> to ascertain if the supervision and appraisal practices are implemented.</p> <p><i>Review document</i> to ascertain if the policy exists and contain the required elements.</p> <p><i>Review document</i> to ascertain if staff supervision responsibility is specified in the respective job description.</p>
<p>5.4 The service unit / agency has a training policy and a plan for staff training and development.</p>	<p>The service unit / agency has document(s) spelling out the policy on staff training and development.</p> <p>The service unit / agency has a current plan for staff training and development.</p>	<p><i>Interview with staff</i> to ascertain if the policy and plan are implemented.</p> <p><i>Review Document</i> to ascertain if the policy and current training plan exist.</p>

Standard 6: Planning, Evaluation and Feedback

The service unit regularly plans, reviews and evaluates its own performance, and has an effective mechanism by which service users, staff and other interested parties can provide feedback on its performance.

Criteria	Assessment Indicator	Assessment Steps and Actions
6.1 The service unit develops and documents appropriate plans to guide its operations and provide a basis for evaluating its performance.	<p>The service unit has overall plan(s) on its operation spelling out:</p> <ul style="list-style-type: none"> - its services / work planned ahead - objectives to be achieved - tools for evaluation - timeframe for evaluation <p>The service unit evaluates its performance in relation to the overall operation plans developed.</p>	<p><i>Review document or interview with staff</i> to ascertain if the service unit has evaluated its performance according to the overall plans developed.</p> <p><i>Review document</i> to ascertain if the plans exist and contain the required elements.</p>
6.2 The service unit has policies and procedures for obtaining feedback from service users, staff and other interested parties on its performance and for responding to such feedback, and such policies and procedures are accessible to them.	<p>The service unit has document(s) spelling out the policies and procedures for obtaining feedback from service users, staff and other interested parties on its performance, and responding to such feedback.</p> <p>The policies and procedures are accessible to service users, staff and other interested parties.</p> <p>* Documents under this criterion should be make accessible to the public.</p>	<p><i>Interview with staff</i> they are aware of the policies and procedures, and the policies and procedures are implemented.</p> <p><i>Interview with service users</i> to ascertain if they have access to the policies and procedures, and feedback has been collected from them according to the policies and procedures.</p> <p><i>Review document</i> to ascertain if the policies and procedures exist.</p> <p><i>Review document</i> on feedback collected and responses given, if applicable.</p>

Criteria	Assessment Indicator	Assessment Steps and Actions
6.3 Action is taken in response to performance / quality issues identified during review and evaluation processes.	Performance / quality issues and action to be taken are identified during review and evaluation processes and follow-up work is taken and documented.	<p><i>Interview with staff</i> to ascertain that action is taken in response to the issues identified in the review and evaluation process.</p> <p><i>Review document</i> to ascertain that action is taken in response to performance/ quality issues identified during review and evaluation process.</p>

Standard 7: Financial Management

The service unit implements policies and procedures to ensure effective financial management.

Criteria	Assessment Indicator	Assessment Steps and Actions
7.1 The service unit has procedures for developing and endorsing budgets.	The service unit has document(s) spelling out the procedures for developing and endorsing budgets for service unit and individual activities within service unit.	<i>Interview with staff</i> to ascertain if the procedures are implemented. <i>Review document</i> to ascertain if the procedures exist.
7.2 The service unit has policies and procedures to manage financial resources and monitor financial performance.	The service unit has document(s) spelling out the policies and procedures for managing financial resources and monitoring financial performance, specifying: <ul style="list-style-type: none"> - Personnel responsible for managing financial resources (including authorisation / delegation / approval level of use of financial resources) and monitoring financial performance - Measures to avoid conflict of interest - Measures to handle resources obtained from other funding bodies, donation proceeds and gift-in-kind 	<i>Interview with staff</i> to ascertain if the policies and procedures are implemented. <i>Review document</i> to ascertain if the policies and procedures exist and contain the relevant elements.
7.3 The service unit has procedures to regularly consider opportunities for introducing efficiencies / containing cost.	The service unit has the procedure(s) to regularly consider opportunities for introducing efficiencies / containing cost.	<i>Interview with staff</i> to ascertain that such procedures are implemented. <i>Review document</i> to ascertain if the procedure(s) is available, such as quotation guidelines on supply of service or products, etc.

Standard 8: Legal Obligations

The service unit complies with all relevant legal obligations.

Criteria	Assessment Indicator	Assessment Steps and Actions
8.1 The service unit is aware of all legislation which governs its operations and service delivery (including health and safety legislation, etc.).	<p>The service unit has a checklist of all legislation governing its operation and service delivery. <i>(The Appendix to Assessment Matrix for SQS 8 uploaded to SWD Website forms the basic requirement for assessment.)</i></p> <p>Staff have access to the relevant legislation.</p>	<p><i>Interview with staff</i> to ascertain if they are aware of the relevant legislation and they can gain access to them.</p> <p><i>Review document</i> to ascertain such checklist of relevant legislation exists.</p>
8.2 The service unit has procedures to monitor its performance ensuring that it complies with relevant legislation and seeks legal advice if and when required.	<p>The service unit has document(s) spelling out the procedures for monitoring its performance and ensuring it complies with relevant legislation.</p> <p>The service unit has a document showing that free or paid legal advice is available.</p>	<p><i>Review document</i> to ascertain if the procedures governing its performance in compliance with the relevant legislation exist.</p> <p><i>Review document</i> to ascertain if such document on the appointment and/or the contact information (channel) of seeking legal advice exists.</p>

Standard 9: Safe Physical Environment

The service unit takes all reasonable steps to ensure that it provides a safe physical environment for its staff and service users.

Criteria	Assessment Indicator	Assessment Steps and Actions
9.1 Fire, and other necessary safety equipment, is available and effectively maintained.	<p>Fire and other necessary safety equipment (e.g. first aid box) is available.</p> <p>Procedures are in place for regular (e.g. annual) maintenance of the equipment.</p> <p>Record showing that the equipment has been effectively maintained is available.</p>	<p><i>Interview with staff</i> to establish that maintenance procedures for safety equipment are in place.</p> <p><i>Observe</i> to check that all necessary safety equipment is available.</p> <p><i>Review document</i> to check the safety equipment has been regularly maintained.</p>
9.2 Staff and service users are made aware of procedures for responding to an emergency and fire drills are conducted on a regular basis, at least once every 12 months.	<p>Fire drills are conducted at least once every 12 months and records are kept.</p> <p>Written procedures for responding to an emergency are available.</p> <p>Staff and service users are trained in how they should respond in an emergency situation.</p> <p>Staff are well aware of the roles and responsibilities of various individuals in an emergency situation.</p>	<p><i>Interview with staff and service users</i> to establish that they have received training in implementing safety procedures.</p> <p><i>Interview with staff</i> to establish that they are well aware of various individuals' roles and responsibilities in an emergency situation.</p> <p><i>Review document</i> to check that there are procedures for responding to an emergency and fire drills have been conducted at least once every 12 months.</p>

Criteria	Assessment Indicator	Assessment Steps and Actions
9.3 The service unit regularly reviews its immediate and broader environment to identify safety issues and ensures that appropriate strategies for managing them are developed and implemented.	<p>The service unit provides a safe physical environment for service users and staff.</p> <p>Safety assessments on immediate and broader environment are conducted on a regularly basis, and appropriate strategies for managing safety issues identified are developed and implemented.</p> <p>The results of safety assessments, actions taken to rectify problems and outcomes achieved are recorded.</p>	<p><i>Interview with staff</i> to establish and review safety management mechanisms.</p> <p><i>Observe</i> to check that the service unit is free from hazards and is a safe physical environment for service users and staff.</p> <p><i>Review document</i> to check that safety assessments are conducted on a regular basis, and the results, actions taken to rectify problems and outcomes achieved are recorded.</p>
9.4 A record is kept of any accidents or injuries involving staff and/or service users at the service unit and the manner of responding to such incidents.	<p>The service unit has a written record of all accidents or injuries involving staff and/or service users at the service unit.</p> <p>The service unit has a written record of how it responded to any such incidents.</p>	<i>Review document</i> of accident records and service unit's response.
9.5 If the service unit is involved in transporting service users, all relevant road and traffic safety precautions are taken.	<p>In transporting service users, irrespective of whether the vehicles used are being owned by the service unit or not, all relevant road and traffic safety precautions are to be taken including appropriate supervision of service users during transit.</p> <p>For service units having drivers and vehicles, precautions are to be taken which include:</p> <ul style="list-style-type: none"> - use of qualified drivers - maintenance of roadworthy vehicles 	<p><i>Interview with staff</i> to establish safety procedures in relation to transporting service users.</p> <p><i>Interview with service users</i> to establish whether traffic safety precautions are taken including appropriate supervision of service users during transit.</p> <p><i>Review document</i> on driver's license and vehicles' maintenance records, where applicable.</p>

Criteria	Assessment Indicator	Assessment Steps and Actions
9.6 The service unit ensures that any service equipment is properly maintained and, where appropriate, is used under proper supervision.	<p>For service equipment used for direct service delivery, the service unit has written procedures in place for:</p> <ul style="list-style-type: none"> - their regular maintenance - their use under proper supervision where appropriate 	<p><i>Interview with staff</i> to establish service equipment maintenance and supervision procedures.</p> <p><i>Review document</i> to establish that there are procedures for maintaining service equipment and supervision.</p>

Principle 3: Identify and Respond to Service Users' Specific Needs

The service unit should identify and respond to service users' specific needs.

Standard 10: Entry and Exit

The service unit ensures that service users have clear and accurate information about how to enter and leave the service.

Criteria	Assessment Indicator	Assessment Steps and Actions
10.1 The service unit has policies and procedures in relation to entering and leaving the service and they are accessible to service users, staff or other interested parties.	<p>The service unit has document(s) spelling out the policies and procedures on entry and exit specifying the criteria for entering and leaving the service.</p> <p>The policies and procedures are accessible to service users, staff and other interested parties.</p> <p>* Documents under this criterion should be made accessible to the public.</p>	<p><i>Interview with staff</i> to ascertain if the policies and procedures are implemented.</p> <p><i>Interview with service users</i> to ensure that they have access to the entry and exit policies and procedures.</p> <p><i>Review document</i> on entry and exit policies and procedures.</p> <p><i>Review service users' files</i> to verify entry and exit procedures.</p>
10.2 The entry policy is non-discriminatory and clearly identifies the target service users for service delivery and the criteria for determining priority for entry.	<p>Service unit's policy should show that entry criteria are not discriminatory (other than on the basis of relative needs or in compliance with the basis on which funding is provided).</p> <p>The entry policy clearly identifies the target service users and the criteria for determining priority for entry.</p>	<p><i>Interview with staff</i> to identify if there was any discrimination in the entry to the service unit.</p> <p><i>Review document</i> to ensure that entry policy is not discriminatory and the target service users and criteria for determining priority for entry are clearly identified.</p>

Criteria	Assessment Indicator	Assessment Steps and Actions
10.3 Where an applicant is refused entry to a service, the service unit provides the applicant with reasons for the decision and, where appropriate, refers the applicant to an alternative service unit.	<p>Where an applicant is refused entry to a service, the service unit has established mechanisms for:</p> <ul style="list-style-type: none"> - providing the applicant with reasons for the decision - referring applicant to alternative service units where appropriate 	<p><i>Interview with staff</i> to establish that refused applicants are provided with reasons for the refusal.</p> <p><i>Review document</i> to check for that refused applicants have been referred to other service units, if applicable.</p>

Standard 11: Needs of Service Users

The service unit has a planned approach to assessing and meeting service users' needs (whether the service user is an individual, family, group or community).

Criteria	Assessment Indicator	Assessment Steps and Actions
11.1 The service unit has policies and procedures in relation to assessing and meeting service users' needs, and they are accessible to service users, staff or other interested parties.	<p>The service unit has document(s) spelling out the policies and procedures for assessing and meeting service users' needs which incorporate:</p> <ul style="list-style-type: none"> - designated responsibilities for assessment, planning and review parties to be involved - regular review and updating - methods of assessment - maintenance of records - communicating decisions to relevant people <p>The policies and procedures are accessible to service users, staff and other interested parties.</p> <p>* Documents under this criterion should be make accessible to the public.</p>	<p><i>Interview with staff</i> to establish that the policy and procedures for assessing and meeting service users' needs are in place and implemented.</p> <p><i>Interview with service users</i> to ascertain if they have access to the policy and procedures.</p> <p><i>Review document</i> to ascertain the existence and relevance of the policy and procedures.</p>
11.2 Service users, relevant staff, family members or other relevant personnel are consulted and, where appropriate, their views are incorporated in all stages of the assessment and planning process.	<p>A mechanism exists for involving appropriate individuals (e.g. service users, staff members, family members, medical personnel) in needs assessment, planning, monitoring and review.</p> <p>Service users have been informed of their right to be involved, or to involve significant others, in the assessment and planning process.</p> <p>Service users involved in needs assessment recognise that their views will be considered and where appropriate, incorporated.</p>	<p><i>Interview with staff</i> to establish that the mechanism for consulting and incorporating the views of appropriate individuals in the assessment and planning process are in place.</p> <p><i>Interview with service users</i> to confirm that their views are consulted and, where appropriate, incorporated in the assessment and planning process.</p> <p><i>Review document</i> to check, if applicable, that appropriate individuals have been consulted and their views, where appropriate, incorporated.</p>

Criteria	Assessment Indicator	Assessment Steps and Actions
<p>11.3 The service unit records assessment of service users' needs and plans as to how they will meet their needs, including goals, action identified and timeframes for achieving or reviewing plans.</p>	<p>The service unit has a mechanism for recording:</p> <ul style="list-style-type: none"> - needs assessment of service users - plans to meet these needs, including goals, action identified, and timeframes for achieving or reviewing plans <p>Information to show that needs assessments and plans are documented.</p>	<p><i>Interview with staff</i> to establish that procedures in relation to needs assessment and service planning incorporate the maintenance of appropriate records and are adhered to.</p> <p><i>Review document</i> to check that appropriate records of needs assessment and service plans of service users are kept.</p>
<p>11.4 Service users' records are regularly updated to reflect changing circumstances.</p>	<p>Service unit has a mechanism to regularly update service users' records.</p> <p>Information to show that service users' records are regularly updated to reflect their changing circumstances on at least an annual basis.</p>	<p><i>Interview with staff</i> to establish that mechanism for updating service users' records is adhered to.</p> <p><i>Review document</i> to ensure that the service users' records are regularly updated on at least an annual basis.</p>

Principle 4: Respect the Rights of Service Users

The service unit should respect the rights of the service users in all aspects of service operations and delivery.

Standard 12: Informed Choices

The service unit respects the service users' right to make informed choices of the service they receive as far as practicable.

Criteria	Assessment Indicator	Assessment Steps and Actions
12.1 The service unit has policies and procedures to provide service users with timely information about operations which affect the services received by them.	The service unit has document(s) spelling out the policies and procedures specifying under what circumstances, the timing required and how to provide service users with the information about operations that affect them.	<p><i>Interview with staff</i> to ascertain that timely information about the service unit's operations is available.</p> <p><i>Review document</i> to ascertain if such policies and procedures exist.</p> <p><i>Review document</i> to examine samples of notices or records of information about operations given to service users, if applicable.</p>
12.2 The service unit has policies and procedures for providing service users with opportunities, if appropriate, to make informed choices and decisions about the services they receive, and such policies and procedures are accessible to them.	<p>The service unit has document(s) spelling out the policies and procedures specifying how and when the service users will be informed of the choices that are available and their decisions are sought.</p> <p>The policies and procedures are accessible to service users, staff and other interested parties.</p> <p>* Documents under this criterion should be make accessible to the public.</p>	<p><i>Interview with staff</i> to ascertain if they are aware of the policies and procedures and if the policies and procedures are implemented.</p> <p><i>Interview with service users</i> to ascertain if they can gain access to such policies and procedures, if opportunities are actually given and if decisions are autonomous.</p> <p><i>Review document</i> to ascertain if the policies and procedures exist.</p> <p><i>Review document</i> to examine samples of document related to informing users of the opportunities to make choices and decisions, if applicable.</p>

Standard 13: Private Property

The service unit respects the service users' rights in relation to private property.

Criteria	Assessment Indicator	Assessment Steps and Actions
13.1 The service unit has policies and procedures for ensuring that service users' rights in relation to private property are being respected, and the policies and procedures are accessible to service users, staff or other interested parties.	<p>The service unit has document(s) spelling out the policies and procedures to protect service users' personal belongings and, where applicable, to ensure that their personal belongings are not used as communal property against their will.</p> <p>The policies and procedures are accessible to service users, staff and other interested parties.</p> <p>Service users have been informed of their rights in relation to private property.</p> <p>* Documents under this criterion should be make accessible to the public.</p>	<p><i>Interview with staff</i> to ensure that the policies and procedures are adhered to.</p> <p><i>Interview with service users</i> to establish that they are explained of their rights in relation to private property and they can gain access to such policies and procedures.</p> <p><i>Review document</i> to ascertain if such policies and procedures exist.</p>
13.2 Where appropriate, the service unit provides service users with the opportunity to keep private property in a secure place, or informs service users of the risks to their personal property.	<p>Where appropriate, service users are provided with a secure place to keep private property.</p> <p>Where this is not possible, a process is in place for informing service users of the risks to their private property.</p> <p>Storage place, if available, is secure and accessible to service users.</p>	<p><i>Interview with staff</i> to ascertain arrangements for storing private property of service users or informing them of risks.</p> <p><i>Interview with service users</i> to ensure that they are well aware of the location of the place(s) to store their private property, or that they have been informed of the risk to their private property if the place(s) of storage is not available.</p> <p><i>Observe</i> to check, where appropriate, that there is (are) place(s) for service users to keep their private property and that these places are secure and accessible to service users.</p>

Criteria	Assessment Indicator	Assessment Steps and Actions
13.3 Where the service unit has any responsibilities for collecting and/or managing the service users' money and other valuables, appropriate procedures and controls exist and are adhered to.	<p>Documented procedures and control mechanisms exist which should include:</p> <ul style="list-style-type: none"> - circumstances under which service users' money (including collection of donations / fees) and other valuables will be collected and/or managed - the way money will be collected and/or stored, and the steps/procedures in controlling their use - appropriate record keeping and accounting controls 	<p><i>Interview with staff</i> to establish that they are aware of the procedures and adhering to them.</p> <p><i>Interview with service user</i> to verify details of the established procedures and controls.</p> <p><i>Review document</i> to check for procedures and controls for collecting and/ or managing service users' money and check that they are adhered to.</p>

Standard 14: Privacy and Confidentiality

The service unit respects the service users' rights for privacy and confidentiality.

Criteria	Assessment Indicator	Assessment Steps and Actions
14.1 The service unit has policies and procedures, where practicable, for ensuring that the privacy and dignity of individual service users are being respected, and the policies and procedures are accessible to service users, staff or other interested parties.	<p>The service unit has document(s) spelling out the policies and procedures by which:</p> <ul style="list-style-type: none"> - service users' needs for privacy and dignity are respected and upheld - service users are informed of their rights in relation to privacy and dignity <p>Service users are treated in a manner reflecting that the service unit respects these needs of service users.</p> <p>The policies and procedures are accessible to service users, staff and other interested parties.</p> <p>* Documents under this criterion should be make accessible to the public.</p>	<p><i>Interview with staff</i> to determine that the policies and procedures are adhered to.</p> <p><i>Interview with service users</i> to determine how the service unit respects these needs and to ascertain if they have access to the policies and procedures.</p> <p><i>Observe</i> to check that service users are treated in a manner reflecting that the service unit respects these needs.</p> <p><i>Review document</i> to establish that the service unit has policies and procedures on respect for service users' rights for privacy and dignity and that service users are informed of their such rights.</p>
14.2 The service unit ensures that any personal care activities which may be required are conducted, where practicable, in a manner which respects the privacy and dignity of individual service users.	<p>Where applicable, written guideline on aided personal care activities is in place to ensure that the needs for private and dignified care of service users are respected.</p> <p>Service users are treated in a manner reflecting that the service unit respects these needs.</p>	<p><i>Interview with staff and service users</i> to ascertain that guideline on personal care activities is adhered to.</p> <p><i>Observe</i> to establish that service users' needs for private and dignified care are respected.</p> <p><i>Review document</i> to establish that the service unit, where applicable, has guideline for aided personal care activities.</p>

Criteria	Assessment Indicator	Assessment Steps and Actions
<p>14.3 The service unit has policies and procedures for ensuring that service users' rights on confidentiality are being respected, and the policies and procedures are accessible to service users, staff or other interested parties.</p>	<p>The service unit has document(s) spelling out the policies and procedures to ensure that all information collected about service users, both written and verbal, is treated as confidential (except where there is legal requirement to disclose information).</p> <p>Due care is taken and procedures are in place to ensure that service users' files and personal information are accessible to staff on a need-to-know basis.</p> <p>A mechanism for obtaining consent before requesting from, providing or transferring any service users' information to another agency exists.</p> <p>Files and personal information relating to service users are stored in a secure manner.</p> <p>The policies and procedures are accessible to service users, staff and other interested parties, and service users are aware of the treatment of their personal information as confidential.</p> <p>* Documents under this criterion should be make accessible to the public.</p>	<p><i>Interview with staff</i> to establish that the policies, procedures and mechanism are adhered to.</p> <p><i>Interview with service users</i> to establish that they are aware that their information is treated as confidential, the consent mechanism is adhered to, and they have access to the policies and procedures.</p> <p><i>Observe</i> to check that files and personal information relating to service users are stored in a secure manner.</p> <p><i>Review document</i> to establish that service unit has policies and procedures on confidentiality of service users' information.</p>

Standard 15: Complaints

Each service user and staff member is free to raise and have addressed, without fear of retribution, any complaints he or she may have regarding the agency or the service unit.

Criteria	Assessment Indicator	Assessment Steps and Actions
15.1 The service unit has policies and procedures in relation to handling complaints and they are accessible to service users, staff or other interested parties.	<p>The service unit has document(s) spelling out the policies and procedures in relation to handling complaints.</p> <p>The policies and procedures are accessible to service users, staff and other interested parties.</p> <p>* Documents under this criterion should be make accessible to the public.</p>	<p><i>Interview with staff</i> to determine whether policies and procedures are adhered to.</p> <p><i>Interview with service users</i> to ascertain if they have access to the policies and procedures.</p> <p><i>Review document</i> to ascertain the existence of policies and procedures.</p>
15.2 The service unit's procedures for handling complaints: <ul style="list-style-type: none"> - include timeframes within which action will be taken in response to any complaints raised - identify necessary staff actions and specify who will be responsible for dealing with the complaints - indicate how/when feedback will be provided to the service users 	<p>Documented procedures are in place, which include:</p> <ul style="list-style-type: none"> - establishment of reasonable timeframes (based on the corrective action involved) for the review and progress of complaint resolution - designating responsibility for dealing with the complaint - how/when feedback will be provided to the service users 	<p><i>Interview with staff</i> to obtain information that complaints are answered within set timeframe, dealt with by the designated staff, and with feedback to the service users.</p> <p><i>Interview with service users</i> to establish details of the complaint system.</p> <p><i>Review document</i> to check for appropriate details in the complaint handling procedures.</p>

Criteria	Assessment Indicator	Assessment Steps and Actions
15.3 Service users are informed of their rights to, and procedures involved in, raising complaints and having these addressed.	An appropriate mechanism exists for informing service users of their rights and procedures in this area.	<p><i>Interview with staff</i> to establish mechanisms for informing service users their rights and complaint procedures.</p> <p><i>Interview with service users</i> to establish that they have been informed of their rights to raise complaints and the complaint procedures.</p>
15.4 The service unit encourages and provides opportunities for service users to discuss service delivery issues and to freely raise any concerns they may have.	<p>The service unit encourages and supports service users to raise issues and concerns.</p> <p>Service users have been informed that if they raise any concerns or complaints, they will not be disadvantaged and their concerns will be treated with respect and as confidential.</p>	<p><i>Interview with staff</i> to establish how service users are encouraged and provided with opportunities to raise issues and concerns.</p> <p><i>Interview with service users</i> to establish that they are provided with opportunities to raise any concerns or complaints, and have been informed that they will not be disadvantaged for doing so.</p>
15.5 Any complaints raised and actions taken to resolve complaints are documented.	Written record of complaints raised and actions taken to resolve them is kept.	<i>Review document</i> to establish that record of complaints raised and actions taken to resolve them is kept.

Standard 16: Freedom from Abuse

The service unit takes all reasonable steps to ensure that service users are free from abuse.

Criteria	Assessment Indicator	Assessment Steps and Actions
16.1 The service unit has policies and procedures for ensuring that service users' rights to freedom from verbal, physical and sexual abuse are being respected, and the policies and procedures are accessible to service users, staff or other interested parties.	<p>The service unit has document(s) spelling out the policies and procedures on the prevention and handling of abuse to ensure that service users' rights to freedom from verbal, physical and sexual abuse are being respected.</p> <p>The policies and procedures are accessible to service users, staff and other interested parties.</p> <p>* Documents under this criterion should be make accessible to the public.</p>	<p><i>Interview with staff</i> to establish that the relevant policies and procedures are adhered to.</p> <p><i>Interview with service users</i> to ascertain if they have access to the policies and procedures.</p> <p><i>Review document</i> to check for the existence of relevant policies and procedures.</p>
16.2 Staff of the service unit are aware of its policies and procedures on protecting service users' rights to freedom from abuse.	<p>The service unit has appropriate mechanism such as training, guidance and supervision, to inform staff of protecting service users' rights in this area.</p> <p>Service delivery practices promotes respect for service users and seeks to safeguard them from any risks of verbal, physical or sexual abuse.</p>	<p><i>Interview with staff</i> to establish that the mechanism for informing staff about the policies and procedures with regard to the protection of service users' rights to freedom from abuse is in place.</p> <p><i>Interview with staff</i> to confirm that they are aware of the need and ways to protect service users' rights in this area.</p> <p><i>Observe</i> to see if service users' right in this area is respected.</p>

Criteria	Assessment Indicator	Assessment Steps and Actions
16.3 Staff and service users are encouraged to raise any concerns about verbal, physical or sexual abuse and are given appropriate opportunities to do so.	<p>An appropriate mechanism exists for encouraging, supporting and providing staff and service users with opportunities to raise issues and concerns about verbal, physical or sexual abuse.</p> <p>Service users have been informed that they can raise complaints and that they will not be disadvantaged if they do so.</p>	<p><i>Interview with staff</i> to establish how they and service users are encouraged and provided with opportunities to raise issues and concerns about verbal, physical or sexual abuse.</p> <p><i>Interview with service users</i> to establish that they have been informed of the right to raise complaints and that they will not be disadvantaged if they do so.</p>



社會福利署資助服務
Subsidised Service by the Social Welfare Department

標誌使用手冊 Logo Usage Guideline



1.1a 標準標誌的比例與最小尺寸 Standard logo — scale and minimum size

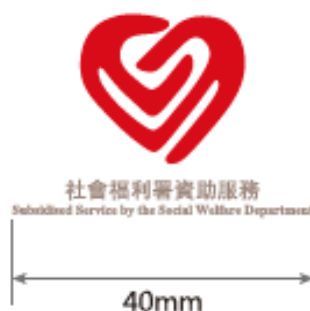
在任何情況下，均不能更改整個標誌的形狀和結構。
除事先徵得社會福利署批准，整個標誌最小尺寸為40mm。

The shape or structure of the entire logo must not be altered under any circumstances.
The minimum size of the standard logo is 40mm, unless prior approval from the Social Welfare Department is obtained.

水平設置 Horizontal Layout



最小尺寸 Minimum size



1.1b 標準標誌的最小安全距離 Standard logo — minimum clear space

標誌四周的最小安全距離可確保標誌的完整性。
盡可能在標誌四周保留比最小安全距離更多的空間。
標誌的最小安全距離是以標誌的高度"x"為單位依比例計算。

The minimum clear space ensures the integrity of the logo.
Whenever possible, leave more than the minimum clear space around the logo.
The minimum clear space is calculated proportionally based on the height of the logo, using "x" as the unit.



= 標誌安全距離 Clear space



1.1c 標誌顏色規格 Logo colour

1. Full colour



2. Monochrome



PANTONE 186 C

**R 200
G 16
B 46**

**C 2
M 100
Y 85
K 6**

Hex #C8102E



PANTONE Warm Grey 9 C

**R 131
G 120
B 111**

**C 23
M 32
Y 34
K 51**

Hex #83786F

1.2a 標準標誌的比例與最小尺寸 Standard logo — scale and minimum size

在任何情況下，均不能更改整個標誌的形狀和結構。
除事先徵得社會福利署批准，整個標誌最小尺寸為30mm。

The shape or structure of the entire logo must not be altered under any circumstances.
The minimum size of the standard logo is 30mm, unless prior approval from the Social Welfare Department is obtained.

垂直設置 Vertical Layout



最小尺寸 Minimum size



1.2b 標準標誌的最小安全距離 Standard logo — minimum clear space

標誌四周的最小安全距離可確保標誌的完整性。
盡可能在標誌四周保留比最小安全距離更多的空間。
標誌的最小安全距離是以標誌的高度"x"為單位依比例計算。

The minimum clear space ensures the integrity of the logo.

Whenever possible, leave more than the minimum clear space around the logo.

The minimum clear space is calculated proportionally based on the height of the logo, using "x" as the unit.



= 標誌安全距離 Clear space



1.2c 標誌顏色規格 Logo colour

1. Full colour



2. Monochrome



PANTONE 186 C

**R 200
G 16
B 46**

**C 2
M 100
Y 85
K 6**

Hex #C8102E



PANTONE Warm Grey 9 C

**R 131
G 120
B 111**

**C 23
M 32
Y 34
K 51**

Hex #83786F

1.3a 標準標誌的比例與最小尺寸 Standard logo — scale and minimum size

在任何情況下，均不能更改整個標誌的形狀和結構。
除事先徵得社會福利署批准，整個標誌最小尺寸為50mm。

The shape or structure of the entire logo must not be altered under any circumstances.
The minimum size of the standard logo is 50mm, unless prior approval from the Social Welfare Department is obtained.



最小尺寸 Minimum size



1.3b 標準標誌的最小安全距離 Standard logo — minimum clear space

標誌四周的最小安全距離可確保標誌的完整性。
盡可能在標誌四周保留比最小安全距離更多的空間。
標誌的最小安全距離是以標誌的高度"x"為單位依比例計算。

The minimum clear space ensures the integrity of the logo.

Whenever possible, leave more than the minimum clear space around the logo.

The minimum clear space is calculated proportionally based on the height of the logo, using "x" as the unit.



= 標誌安全距離 Clear space



1.3c 標誌顏色規格 Logo colour

1. Full colour



社會福利署資助服務

Subsidised Service by the Social Welfare Department

2. Monochrome



社會福利署資助服務

Subsidised Service by the Social Welfare Department



PANTONE 186 C

**R 200
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K 51**

Hex #83786F

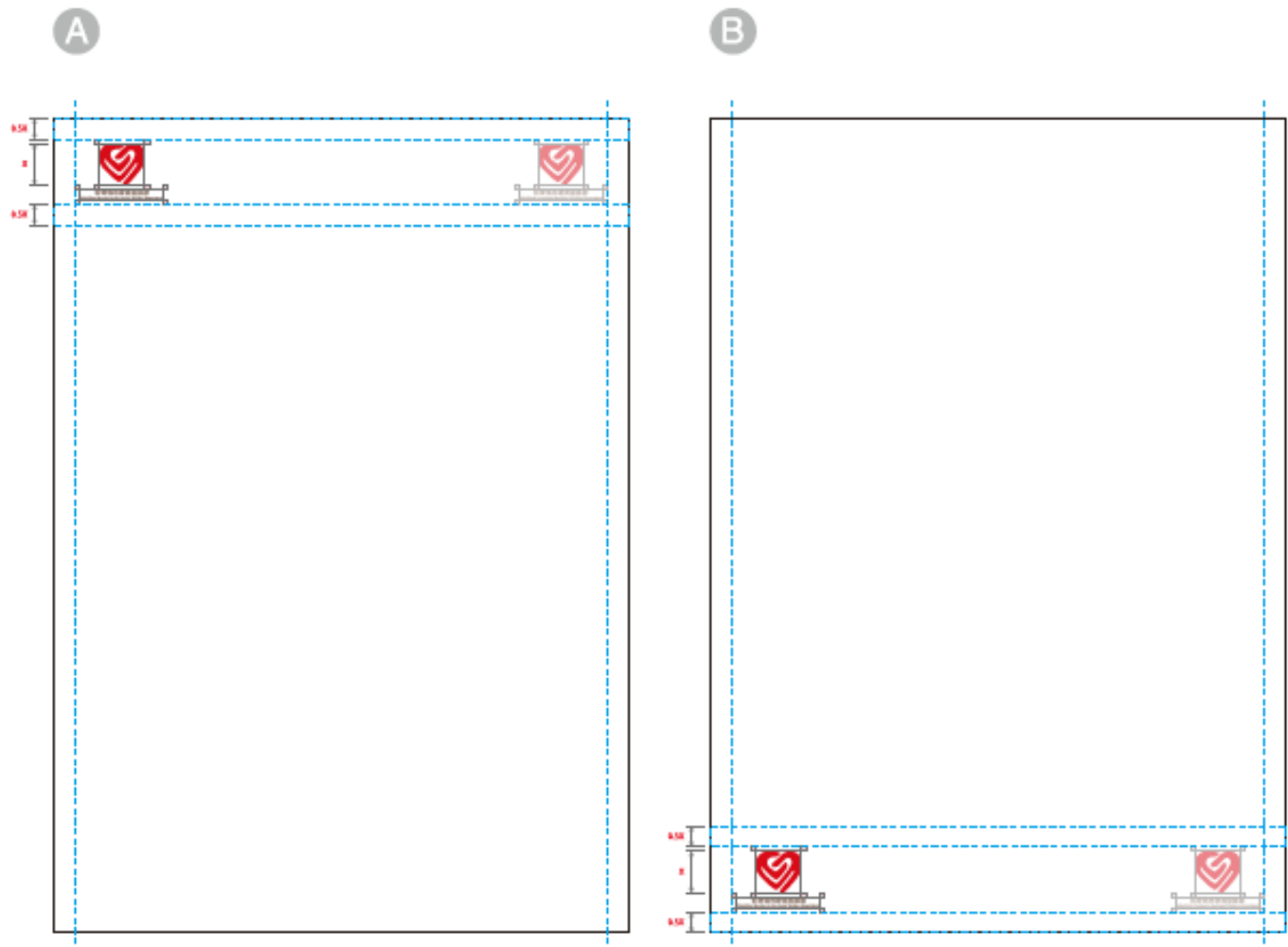
2.1 標誌應用 (廣告及海報) Logo application (advertising and poster)

- A — B 標誌單獨應用於廣告及海報時，建議參考下圖，擺放標誌在設計左上或左下角位置。
如設計未能配合，可參考圖中的其他擺放位置。
標誌的最小安全距離是以標誌的高度"x"為單位依比例計算。

When the logo is using alone on advertising and poster design, it is recommended to be placed at the top left or bottom left of the design.

Should the design not allow this, it is recommended to place it as shown in the pictures below.

The minimum clear space is calculated proportionally based on the height of the logo, using "x" as the unit.



 = 標誌安全距離 Clear space x = 

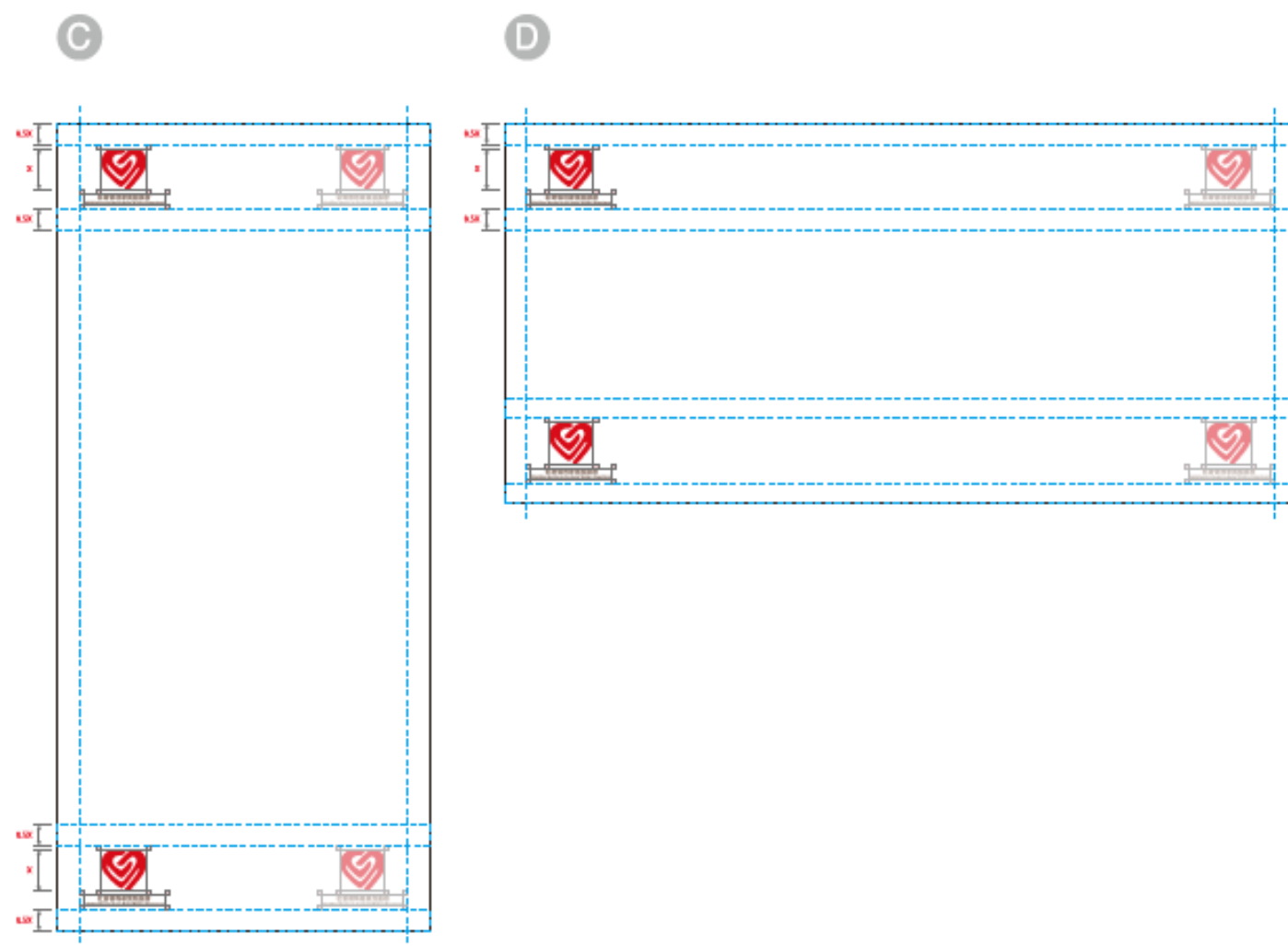
2.2 標誌應用 (掛牆橫幅) Logo application (wall banner)

- C—D** 標誌單獨應用於掛牆橫幅時，建議參考下圖，擺放標誌在設計左上或左下角位置。
如設計未能配合，可參考圖中的其他擺放位置。
標誌的最小安全距離是以標誌的高度"x"為單位依比例計算。

When the logo is using alone on wall banner, it is recommended to be placed at the top left or bottom left of the design.

Should the design not allow this, it is recommended to place it as shown in the pictures below.

The minimum clear space is calculated proportionally based on the height of the logo, using "x" as the unit.



= 標誌安全距離 Clear space

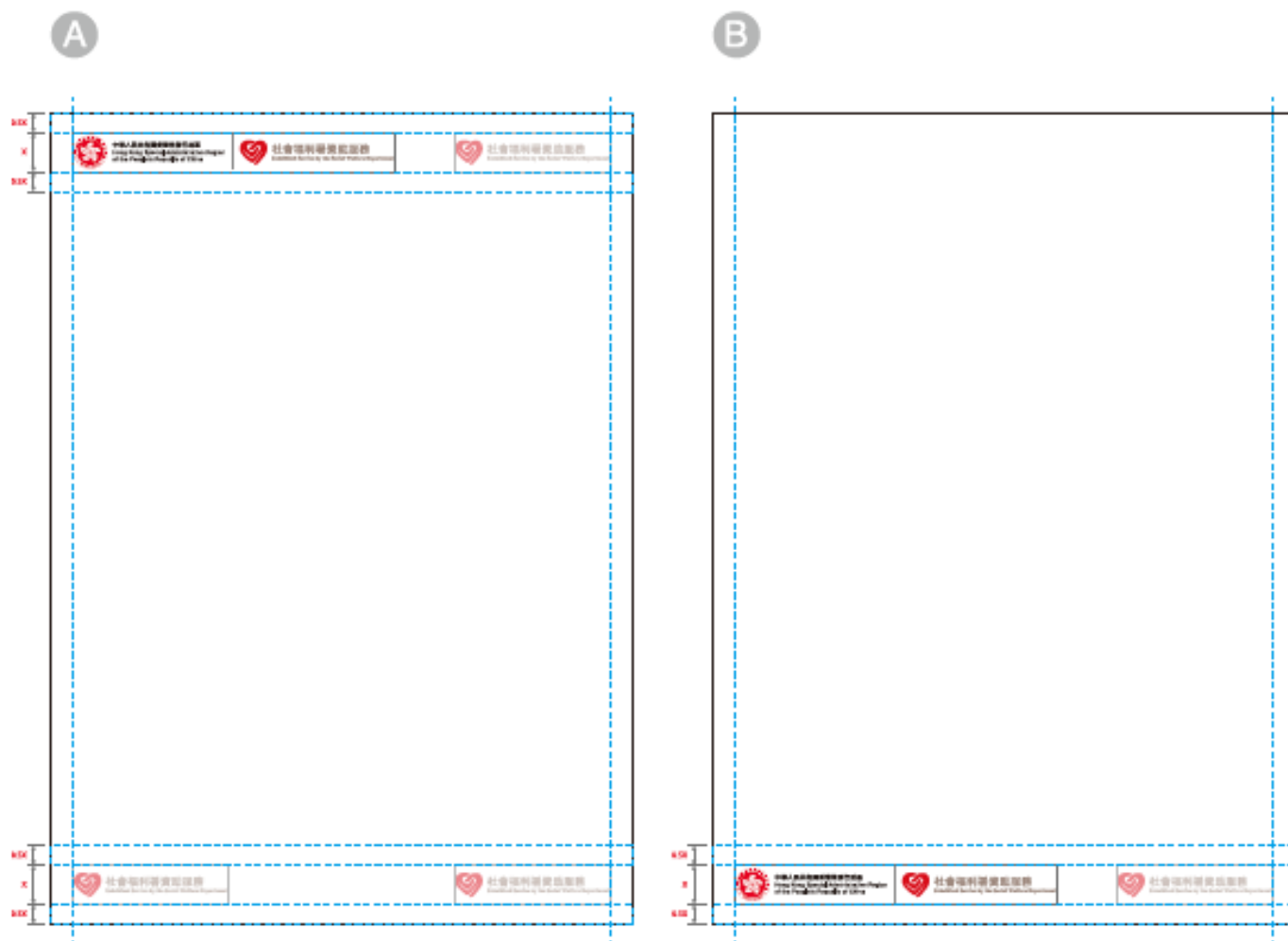


3.1 標誌與其他標誌組合應用 (廣告及海報)

Logo lockup with other logo application (advertising and poster)

- A — B 標誌與其他標誌同時出現在同一個廣告及海報設計時可選擇一起或分開使用。
標誌的最小安全距離是以標誌的高度"x"為單位依比例計算。

The logo and other logo appear on the same advertisement or poster design can be used in a lockup or separately.
The minimum clear space is calculated proportionally based on the height of the logo, using "x" as the unit.



3.2 標誌與其他標誌組合應用 (掛牆橫幅)

Logo lockup with other logo application (wall banner)

- Ⓒ—Ⓓ 標誌與其他標誌同時出現在同一個掛牆橫幅時可選擇一起或分開使用。
標誌的最小安全距離是以標誌的高度"x"為單位依比例計算。

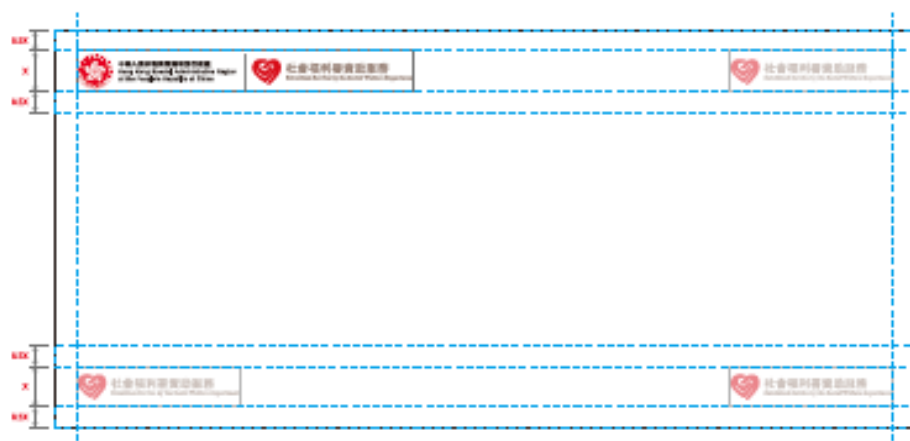
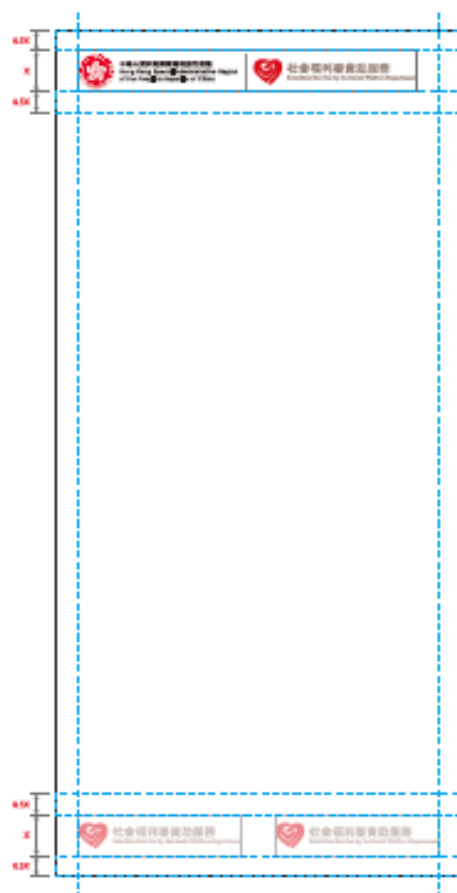
The logo and other logo appear on the same wall banner can be used in a lockup or separately.

The minimum clear space is calculated proportionally based on the height of the logo, using "x" as the unit.



Ⓒ

Ⓓ



= 標誌安全距離 Clear space

X =



4.1 錯誤應用 Incorrect use

- A 不能擅自更改標誌的顏色或加上花紋。

The standard colour of the logo cannot be changed and be patterned.

- B 不能擅自更改標誌的字體或標誌與字體之間的關係、排列方法、比例及距離。

The logotype proportion or distance and relationship of the logo with the logotype cannot be distorted or rearranged.



4.2 背景錯誤應用 Background incorrect use

Ⓒ—Ⓗ 標誌不可在雜亂或不能清楚顯示署式的背景上使用。下圖為不合乎規格的範本。

The logo is not allowed to be featured on backgrounds which are messy or affected the legibility. Some samples of unacceptable backgrounds are listed below.



This is the English version of the Self-assessment Report template. If there is any conflict or discrepancy between the English version and the Chinese version, the English version shall prevail. Self-assessment Report should be returned to the Social Welfare Department through the Service Performance Management Information System (SPMIS).

**Remuneration Packages for Staff in the Top Three Tiers
of Non-governmental Organisations operating Subvented Welfare Services**

**Self-assessment Report for the Reporting Year of 20XX-XX
(Template)**

The Government has promulgated a set of guidelines concerning the effective control and monitoring of the structure, ranking and remuneration for the top three tiers executives in subvented bodies, and set out the arrangements for the public disclosure of such information. As stated in the Lump Sum Grant Subvention Manual, Non-governmental Organisations (NGOs) receiving Government subvention are accountable for the use of public funds and are required to submit Selfassessment Report (SAR) on Remuneration Packages for Staff in the Top Three Tiers. For the avoidance of doubt, all NGOs are required to submit the SARs regardless of whether they are required to submit the Review Report on Remuneration Packages for Staff in the Top Three Tiers (Review Report).

[Please read the explanatory notes before completing this form. The completed SAR should reach the Social Welfare Department (SWD) through the SPMIS by 31 October 20XX.]

Name of NGO (code): _____ (_____)

1. The average recurrent subvention^(Note 1) which this organisation received from SWD during the past four years from 20XX-XX to 20XX-XX (excluding the reporting year) amount to \$ _____ [auto-filled] which represents ____ % [auto-filled] of this organisation's average operating income pertaining to welfare services / programmes^(Note 3) within the same period. The details are listed as follows -

Year^(Note 2) (the four years before the reporting year)	Recurrent Subvention Received from SWD (round up to the nearest dollar) \$	Operating Income Pertaining to Welfare Services / Programmes^(Note 3) (round up to the nearest dollar) \$
20XX - XX	(a)	(aa)
20XX - XX	(b)	(bb)
20XX - XX	(c)	(cc)
20XX - XX	(d)	(dd)
Average: (e) = [(a)+(b)+(c)+(d)] / 4 (f) = [(aa)+(bb)+(cc)+(dd)] / 4	[auto-filled] (e)	[auto-filled] (f)
Average annual recurrent subvention / Average annual operating income [(e) / (f) × 100%] = (g)		% (g)

2. I confirm that the following condition applies to this organisation -

Submission of Review Report	
<i>(Please select as appropriate.)</i>	
<input type="checkbox"/>	This organisation is required to conduct an annual review of staff in the top three tiers and submit the Review Report in accordance with the Lump Sum Grant Subvention Manual.
<input type="checkbox"/>	This organisation is not required to conduct an annual review but the Review Report is voluntarily submitted to enhance public accountability and promote the public's understanding of this organisation's financial position.
<input type="checkbox"/>	This organisation is exempt to submit the Review Report.

Contact Person : _____
 Post Title : _____
 Tel. No. : _____
 Email Address : _____

Signature of Chairperson : _____
 Name : _____
 Tel. No. : _____
 Date : _____

Explanatory Notes

Calculation of the Income Threshold

$$\frac{\text{Recurrent subvention provided by SWD to the NGO (e)}}{\text{Operating income of the NGO pertaining to welfare services / programmes (within the policy purview of SWD) (f)}} \times 100\% = (g)$$

List of all types of payment to be included and excluded in the calculation of the 50% income threshold for the Reporting Year of 20XX-XX

1. Recurrent subvention provided by SWD refers to all payments from SWD to a subvented NGO for services / programmes within the welfare purview including -
 - ✓ Recurrent subvention under the Lump Sum Grant / conventional subvention mode;
 - ✓ Central Items, Rent and Rates Subvention, Subsidy under the Child Care Centres Subsidy Scheme;
 - ✓ Contract sum of contract services, e.g. Contract Homes, Nursing Home Place Purchase Scheme, Community Care Service Voucher Scheme for the Elderly and Residential Care Service Voucher Scheme for the Elderly;
 but **excluding** the following marked with an “x” -
 - ✗ **Non-recurrent subvention** (such as matching grants, one-off funding for supporting a particular activity [e.g. Lotteries Fund, Social Welfare Development Fund, etc.]);
 - ✗ **Capital works subvention** (such as financial assistance for construction and renovation projects);
 - ✗ **Capital non-works subvention** (such as funding for computer system development).
2. For an NGO receiving SWD’s subvention for less than four years before the reporting year, reference should be made to all of the preceding years concerned.
3. **Operating income of the NGO** should take into account only the portion of income pertaining to services / programmes **under welfare purview**. It **includes** the following –
 - ✓ **Recurrent subvention** provided by SWD to NGOs for services / programmes within the welfare purview as mentioned at Note 1 above;
 - ✓ **Fees and charges** collected by the NGO for services / programmes within welfare purview, including self-financing services and contract services such as Contract Homes, Nursing Home Place Purchase Scheme, Community Care Service Voucher Scheme for the Elderly and Residential Care Service Voucher Scheme for the Elderly;
 - ✓ **Designated / non-designated donations / sponsorships[#]** received by an NGO and **spent** on services / programmes within welfare purview;
 - ✓ **Investment / interest income** of the NGO **spent** on services / programmes within welfare purview; and
 - ✓ **Rental and / or other recurrent incomes** of the NGO **spent** on services / programmes within welfare purview;

but **excluding** the following marked with an “x” -

- ✖ **Capital and / or non-recurrent subvention;**
- ✖ **Donations / sponsorships for capital projects**, e.g. construction, renovation, purchasing furniture and equipment, Social Welfare Development Fund for the purpose of staff training, business system upgrading and service studies; **and**
- ✖ **Direct cash assistance or benefits in kind to service users.**

Designated / non-designated donations / sponsorships received by the NGO and **spent** on services / programmes under welfare purview may include the following examples –

- ✧ Lotteries Fund;
- ✧ Community Care Fund;
- ✧ Child Development Fund;
- ✧ Enhancing Employment of People with Disabilities through Small Enterprise Project;
- ✧ Partnership Fund for the Disadvantaged;
- ✧ Hong Kong Paralympians Fund;
- ✧ Beat Drugs Fund;
- ✧ Community Inclusion Investment Fund;
- ✧ Enhancing Self-Reliance Through District Partnership Programme;
- ✧ The Hong Kong Jockey Club Charities Trust;
- ✧ The Community Chest; and
- ✧ Funds provided by District Councils.

This is the English version of the Review Report template. If there is any conflict or discrepancy between the English version and the Chinese version, the English version shall prevail. The Review Report should be returned to the Social Welfare Department (SWD) through the Service Performance Management Information System (SPMIS).

Remuneration Packages for Staff in the Top Three Tiers of Non-governmental Organisations operating Subvented Welfare Services

Review Report for the Reporting Year of 20XX-XX (Template)

According to the Lump Sum Grant Subvention Manual, Non-governmental Organisations (NGOs) receiving recurrent subvention and subsidies from the Social Welfare Department (SWD) of not less than \$10 million a year and such amount exceeds 50% of their operating income pertaining to services / programmes within the welfare purview are required to submit the “Review Report on Remuneration Packages for Staff in the Top Three Tiers” (Review Report), and regularly review the number, rank and remuneration packages of their staff in the top three tiers. NGOs, currently exempt from the submission and disclosure of their Review Report, are encouraged to consider making public the remuneration information of such staff in order to enhance their public accountability and promote the public’s understanding of NGOs’ financial position.

In cases where the top three-tier positions of the NGO (or of a particular division, e.g. social service of the NGO, where appropriate) are funded entirely by the NGO’s income from sources other than the SWD, other senior staff of the NGO (or of its particular division) occupying the subsequent three-tier positions may be covered subject to the NGO’s particular circumstances such as its organisational structure.

[Please read the explanatory notes before completing this form. The completed form should reach the SWD through the SPMIS by 31 October 20XX.]

Name of NGO (code) : _____ (_____)

Please tick as appropriate (may tick both)

- ☐ We have a staff member serving his / her second or further contract in 20XX-XX for which Part (A) is completed.
- ☐ We have a staff member serving his / her first contract in 20XX-XX for which Part (B) is completed

Part (A): Remuneration Packages for Staff Serving the Second or Further Contract (Note 1)

Information of *staff* in the top three tiers serving the second or further contract. (Note 2)

(1) Staff of First Tier (Note 3)

(a) Number of post (Note 4)

(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)

Annex 8.3 (2 of 9)

(i)	[Post title]	month(s)	
(ii)	[Post title]	month(s)	<i>Total number of relevant month(s) [auto-filled]</i>
(c)	Total annual staff costs (Note 7) under SWD subvention [$I(c)=I(d)(i)+(ii)+(iii)+(iv)$]		<i>[auto-filled]</i> \$
(d)	Breakdown of (1)(c) under SWD subvention		
(i)	Salary (Note 8)		\$
(ii)	Provident fund		\$
(iii)	Cash allowance (Note 9) (please specify, if any: _____)		\$
(iv)	Non-cash based benefits (Note 10) (please specify, if any: _____)		\$
(e)	Comparable rank in civil service as assessed by SWD (Note 11)		<i>[auto-filled]</i>

(2) Staff of Second Tier (Note 3)			
(a)	Number of post (Note 4)		
(b)	Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)		
(i)	[Post title]	month(s)	<i>Total number of relevant month(s) [auto-filled]</i>
(ii)	[Post title]	month(s)	
(c)	Total annual staff costs (Note 7) under SWD subvention [$2(c)=2(d)(i)+(ii)+(iii)+(iv)$]		<i>[auto-filled]</i> \$
(d)	Breakdown of (2)(c) under SWD subvention		
(i)	Salary (Note 8)		\$
(ii)	Provident fund		\$
(iii)	Cash allowance (Note 9) (please specify, if any: _____)		\$
(iv)	Non-cash based benefits (Note 10) (please specify, if any: _____)		\$
(e)	Comparable rank in civil service as assessed by SWD (Note 11)		<i>[auto-filled]</i>

(3) Staff of Third Tier (Note 3)		
(a) Number of post (Note 4)		
(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)		
(i)	[Post title]	month(s)
(ii)	[Post title]	month(s)
		<i>Total number of relevant month(s)</i> [auto-filled]
(c) Total annual staff costs (Note 7) under SWD subvention [3(c)=3(d)(i)+(ii)+(iii)+(iv)]		[auto-filled] \$
(d) Breakdown of (3)(c) under SWD subvention		
(i)	Salary (Note 8)	\$
(ii)	Provident fund	\$
(iii)	Cash allowance (Note 9) (please specify, if any: _____)	\$
(iv)	Non-cash based benefits (Note 10) (please specify, if any: _____)	\$
(e) Comparable rank in civil service as assessed by SWD (Note 11)		[auto-filled]

Part (B): Remuneration Packages for Staff Serving the First Contract (Note 1)Information of *newly employed* staff in the top three tiers serving the *first contract*. (Note 2)

Please skip this part if there is no staff member serving his / her first contract in 20XX-XX.

(1) Staff of First Tier (Note 3)		
(a) Number of post (Note 4)		
(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)		
(i)	[Post title]	month(s)
(ii)	[Post title]	month(s)
		<i>Total number of relevant month(s)</i> [auto-filled]
(c) Total annual staff costs (Note 7) under SWD subvention [1(c)=1(d)(i)+(ii)+(iii)+(iv)]		[auto-filled] \$

(d)	Breakdown of (1)(d) under SWD subvention	
(i)	Salary (Note 8)	\$
(ii)	Provident fund	\$
(iii)	Cash allowance (Note 9) (please specify, if any: _____)	\$
(iv)	Non-cash based benefits (Note 10) (please specify, if any: _____)	\$
(e)	Comparable rank in civil service as assessed by SWD (Note 11)	[auto-filled]

(2)	Staff of Second Tier (Note 3)	
(a)	Number of post (Note 4)	
(b)	Post title (Note 5)& Number of month(s) covered in the year for each post (Note 6)	
(i)	[Post title] month(s)	Total number of relevant month(s) [auto-filled]
	month(s)	
(ii)	[Post title] month(s)	
(c)	Total annual staff costs (Note 7) under SWD subvention [2(c)=2(d)(i)+(ii)+(iii)+(iv)]	[auto-filled] \$
(d)	Breakdown of (2)(c) under SWD subvention	
(i)	Salary (Note 8)	\$
(ii)	Provident fund	\$
(iii)	Cash allowance (Note 9) (please specify, if any: _____)	\$
(iv)	Non-cash based benefits (Note 10) (please specify, if any: _____)	\$
(e)	Comparable rank in civil service as assessed by SWD (Note 11)	[auto-filled]

(3) Staff of Third Tier (Note 3)		
(a) Number of post (Note 4)		
(b) Post title (Note 5) & Number of month(s) covered in the year for each post (Note 6)		
(i)	[Post title] month(s)	Total number of relevant month(s) [auto-filled]
(ii)	[Post title] month(s)	
(c) Total annual staff costs (Note 7) under SWD subvention [3(c)=3(d)(i)+(ii)+(iii)+(iv)]		[auto-filled] \$
(d) Breakdown of (3)(c) under SWD subvention		
(i)	Salary (Note 8)	\$
(ii)	Provident fund	\$
(iii)	Cash allowance (Note 9) (please specify, if any: _____)	\$
(iv)	Non-cash based benefits (Note 10) (please specify, if any: _____)	\$
(e) Comparable rank in civil service as assessed by SWD (Note 11)		[auto-filled]

Part (C) Review for changes (Note 12)

20XX-XX
(the year before)

20XX-XX
(the reporting year)

(a)	Total annual staff costs under SWD subvention in respect of the top three tiers	[auto-filled]
	[Part (A)(1)(c)+(2)(c)+(3)(c)+ Part (B)(1)(c)+(2)(c)+(3)(c)]	\$
(b)	Please tick and complete the following as appropriate to state the result of this review -	
<input type="checkbox"/>	The remuneration packages of staff in the top three tiers have been reviewed and no change was found in their remunerations as compared with the preceding year.	
<input type="checkbox"/>	The remuneration packages of staff in the top three tiers have been reviewed and change(s) was found in their remunerations as compared with the preceding year. The tier(s) having changes and reasons for such changes are stated below –	

- ☐ Upward / downward pay adjustment in accordance with Civil Service Pay Adjustment.
- ☐ Upward / downward pay adjustment other than Civil Service Pay Adjustment.
- ☐ Incremental creep.
- ☐ Organisational restructuring or upgrading / downgrading of top three tier posts.
- ☐ Increase / decrease in the number of staff of the top three tiers.
- ☐ Other circumstances (please specify and provide details in the box below).

Part (D): Public Disclosure of the Review Report (Note 13)

This organisation *has disclosed / will disclose (please specify the commencement date: _____) the Review Report for 20XX-XX (only **Part (A) to (C)**) through one or more of the following means and will make it available to the public upon request -

Means of Disclosure	
<i>(Please tick as appropriate.)</i>	
<input type="checkbox"/>	Posting the information prominently on the notice board(s) at the Central Administration Unit / Head Office
<input type="checkbox"/>	Uploading the information to the website of this organisation The relevant hyperlink is: _____ <i>(Please provide a hyperlink to facilitate direct and easy access to the report by the public.)</i>
<input type="checkbox"/>	Reporting the information in the Annual Report of this organisation
<input type="checkbox"/>	Publishing the information through special circular(s), newsletter(s) or other means (please enclose the copy / copies for reference)

Part (E): Public Disclosure of the Review Report on the SWD's Website

This organisation has opted for the following arrangement:

(Please tick as appropriate.)

- ☐ SWD posts a copy of **Part (A) to (C)** of the Review Report on the SWD's website
- ☐ **Part (A) to (C)** of the Review Report has been / will be uploaded to the website of this organisation through the relevant hyperlink as provided at Part (D) above. The hyperlink should be direct to facilitate the public's easy access to the report.

Part (F): Declaration by Chairperson

I declare that the information as provided in Parts (A) to (E) is correct.

Contact Person : _____ Signature of Chairperson : _____

Post Title : _____ Name : _____

Tel. No. : _____ Tel. No. : _____

Email Address : _____ Date : _____

**Notes for Completing the Review Report on
Remuneration Packages for Staff in the Top Three Tiers
of Non-governmental Organisations operating Subvented Welfare Services**

- (1) For Part (A), please input information of both serving and departed staff but exclude those staff serving their first contract, i.e. staff newly employed by the Non-governmental Organisation (NGO) in the reporting year. The information on staff newly employed by the NGO serving their first contract in the reporting year should be separately entered in Part (B) of the Review Report. For staff having internal promotion or transfer that brings about change in tier within the reporting year, please input the relevant remuneration information in the respective tier accordingly. For example, if a third-tier staff was promoted to a second-tier post with effect from 1 July 2022, the remuneration for the period from April to June 2022 should be reported under the third tier while the remuneration for the period from July 2022 to March 2023 should be reported under the second tier.
- (2) All monetary figures should be rounded up to the nearest dollar.
- (3) The first-tier staff is generally defined as the executive head of the NGO who is directly responsible to the NGO Board / Management Committee, the second-tier staff as senior staff directly responsible to the executive head of the NGO, and the third-tier staff as senior staff directly responsible to the second-tier staff. Only staff members whose remunerations are partly or fully covered by SWD subvention should be included.
- (4) Number of posts refers to post(s) occupied by remunerated staff during the reporting period. Post(s) without staff cost such as consultant on voluntary basis or vacant posts should not be counted where there is no expenditure on staff remunerations for the whole reporting year. Fractional posts should be indicated with figures up to two decimal places. Please note that number of post(s) may be different from number of head count. For example, if the number of staff turnover is twice for a post within the reporting year, the number of post(s) to be reported should be one instead of three.
- (5) Please list all post title(s) (e.g. Chief Executive Officer, Senior Social Work Officer). If there is one post in a tier reported in “(a) Number of Post” and the number of staff turnover is twice for the post within the reporting year (i.e. total three head count of staff), there should be one row of information added to “(b) Post Title” and the number of months is equal to total number of months served by the three staff. In another example, if there are three posts of Social Work Officer in the same tier, please input three rows of ‘Social Work Officer’, rather than input ‘Social Work Officer x 3’
- (6) Please round up the number of month(s) to two decimal places (e.g. 0.50 or 0.33 month).
- (7) “Total annual staff costs” refer to the total remuneration costs covering salary, provident fund, cash allowances and non-cash based benefits of all staff members of the tier incurred in the whole reporting year (i.e. from 1 April to 31 March in the reporting year). For staff working for both SWD subvented services and non-SWD subvented services, the portion of staff costs funded by non-SWD subvention should not be included.

- (8) Salary refers to the annual expenditure on annual salary of the respective staff for the whole reporting year.
- (9) Cash allowances such as responsibility allowance, housing allowance, hardship allowance, gratuity, overtime allowance, travelling expenses, etc. Please specify the type of allowance in bracket.
- (10) Non-cash based benefits include fringe benefits such as medical / dental insurance, staff quarters, transportation and / or chauffer, professional indemnity insurance, etc. Please specify the type of non-cash based benefits in bracket.
- (11) In evaluating the appropriateness of remuneration packages that have comparable civil service ranks, the SWD compares the average total cost of the remuneration for a tier of staff with that of civil servants at comparable ranks with reference to the annual average staff cost (including basic salaries, fringe benefits such as retirement benefits, contract gratuities, housing benefits, education allowance, medical and dental benefits, etc.) but not job-related allowances (e.g. overtime, acting, hardship and shift duty allowances) as indicated in the **Staff Cost Ready Reckoner** or the relevant recruitment benchmarks (currently **Recruitment Benchmarks**) compiled annually by the Government. In this Review Report, the annual average staff cost under SWD subvention is taken for comparison with that of civil service at comparable ranks of the social work officer grade in SWD. The comparable ranks are listed below -
 - ✧ Assistant Director of Social Welfare or above;
 - ✧ between Assistant Director of Social Welfare and Principal Social Work Officer;
 - ✧ between Principal Social Work Officer and Chief Social Work Officer;
 - ✧ between Chief Social Work Officer and Senior Social Work Officer;
 - ✧ between Senior Social Work Officer and Social Work Officer;
 - ✧ between Social Work Officer and Assistant Social Work Officer; or
 - ✧ Assistant Social Work Officer or below.It should be noted that the above-mentioned comparable ranks are assessed based on the subvention received by the NGO from SWD which may constitute only part of the income of an NGO in a year.
- (12) For Part (C), changes in remuneration amount may include significant upward / downward changes at 10% or more in total annual staff costs under SWD subvention as compared with the last reporting year, and / or changes in the remuneration components.
- (13) For public disclosure of the Review Report, only information in Part (A) to (C) will be disclosed.

[Please submit to (1) Subventions Section and (2) the relevant servicebranch of the Social Welfare Department not more than 3 calendar days (including public holiday) following the special incident.]

Subvented Service Units Special Incident Report
--

To : Subventions Section

(Fax: 2575 5632 and Email: suenq@swd.gov.hk)

and

(☒ as appropriate)

- | | |
|--|--|
| <input type="checkbox"/> Elderly Branch | (Fax: 2832 2936 <u>and</u> Email: ebenq@swd.gov.hk) |
| <input type="checkbox"/> Family and Child Welfare Branch | (Fax: 2833 5840 <u>and</u> Email: fcwenq@swd.gov.hk) |
| <input type="checkbox"/> Rehabilitation and Medical Social Services Branch | (Fax: 2893 6983 <u>and</u> Email: rehabenq@swd.gov.hk) |
| <input type="checkbox"/> Youth and Corrections Branch | |
| <input type="checkbox"/> Corrections Section | (Fax: 2833 5861 <u>and</u> Email: corenq@swd.gov.hk) |
| <input type="checkbox"/> Youth Section | (Fax: 2838 7021 <u>and</u> Email: youthenq@swd.gov.hk) |

Special incidents include: (1) unusual death / repeated injury of service user(s), or other incidents resulting in death / serious injury of service user(s); (2) missing of service user(s) requiring police assistance; (3) established / suspected cases of abuse of service user(s) by staff / other service user(s); (4) dispute resulting in physical injury requiring report to the police for assistance; (5) other serious incidents affecting daily operation of the service unit for over 24 hours; and (6) incident drawing public attention or media concern.

For subvented service units subject to statutory regulation such as Residential Care Homes for the Elderly, Residential Care Homes for Persons with Disabilities, Child Care Centres or Drug Dependent Persons Treatment and Rehabilitation Centres, please follow the relevant requirements to submit a special incident report to the Licensing and Regulation Branch of the Social Welfare Department, with a copy to the Subventions Section and the service branch concerned, with no need to complete this form separately.

Reporting Unit

Name of NGO	:	
Name of service unit	:	
Address of service unit	:	
Name of responsible staff	:	
Contact telephone no.	:	

Special Incident

- (a) Date of incident : _____
- (b) Time of incident : _____
- (c) Location of incident : _____
- (d) Nature of incident : (☒ as appropriate)
- ☐ (1) Unusual death / repeated injury of service user(s), or other incidents resulting in death / serious injury of service user(s)
- ☐ (2) Missing of service user(s) requiring police assistance
- ☐ (3) *Established / suspected cases of abuse of service user(s) by staff¹ / other service user(s) (* Delete as appropriate)
- Nature of Abuse
- ☐ Physical
- ☐ Sexual
- ☐ Psychological
- ☐ Neglect
- ☐ Others (*Please specify:* _____)
- ☐ (4) Dispute resulting in physical injury requiring report to the police for assistance
- ☐ (5) Other serious incidents affecting daily operation of the service unit for over 24 hours
- ☐ (6) Incident drawing public attention or media concern
- (e) Reported by media
- ☐ Yes
- ☐ No
- (f) Description of the incident : _____

Service User(s) Concerned (if applicable)

- (a) Service user (1st) : Sex _____ Age _____
- (b) Service user (2nd if any) : Sex _____ Age _____
- (c) Service user (3rd if any) : Sex _____ Age _____

Staff¹ Concerned (if applicable)

- (a) Staff member (1st) : Sex _____ Post _____
- (b) Staff member (2nd if any) : Sex _____ Post _____
- (c) Staff member (3rd if any) : Sex _____ Post _____

Follow-up Actions

- (a) Reported to police
- ☐ Yes (*Date and time of report :* _____)
- (*Police Report Number :* _____)

¹ Staff includes foster parents of Foster Homes and house-parents of Small Group Homes and their family members.

☐ No (*Remarks* : _____)

(b) Informed family member(s) / relative(s) / guardian / guarantor

☐ Yes (*Date and time of notification* : _____)

(*Relationship with the service user(s)* : _____)

(*Name of the informing staff*: _____)

☐ No (*Remarks* : _____)

(c) Informed relevant service user(s) / staff / referring social worker / other concerned persons

☐ Yes (*Date and time of notification* : _____)

(*Relationship with the service user(s)* : _____)

(*Name of the informing staff*: _____)

☐ No (*Remarks* : _____)

(d) Medical arrangement

☐ Yes (*Please specify* : _____)

☐ No

(e) Multi-disciplinary case conference conducted / care plan formulated for the service user(s) concerned

☐ Yes (*Please specify, with date*: _____)

☐ No (*Remarks* : _____)

(f) Need to respond to concerns / enquiries by external parties (e.g. concern groups, District Council, Legislative Council, etc.)

☐ Yes (*Please specify* : _____)

☐ No

(g) Immediate follow-up actions taken, including measures to protect other service users (if applicable)

(h) Follow-up plan

Prepared by : _____
 Name : _____
 Post : _____
 Telephone no. : _____
 Date : _____

Endorsed by : _____
 Name : _____
 Post : _____
 Telephone no. : _____
 Date : _____

To : Subventions Section
Social Welfare Department

(by fax to 2575 5632 and email to suenq@swd.gov.hk)

Significant Incident Report

【When it comes to the attention of a non-governmental organisation (NGO) on any significant incident involving public interest, such as governance crisis, financial management problems or other issues that may have impact on service or manpower deployment, the NGO concerned must report to the Social Welfare Department as soon as possible and take appropriate actions to inform the public. 】

Reporting Unit

Name of NGO : _____
 Name of service unit : _____
 (if applicable) _____
 Name of responsible staff : _____
 Contact telephone no. : _____

Significant Incident

(☒ as appropriate)

- (a) Nature of incident : _____
☐ Problem related to corporate governance

☐ Problem related to financial management

☐ Other problems (e.g. loss of massive personal data)

Follow-up Actions

- (a) Informed relevant persons (such as service user(s) / staff / the public / others)
☐ Yes
☐ (persons informed: _____)
☐ (date of notification: _____)
☐ (channel of notification: _____)
☐ No (Remarks : _____)

(b) Follow-up plan

Name of

Contact person : _____

Endorsed by : _____

*Chairperson/

Post : _____

NGO Head : _____

Telephone no. : _____

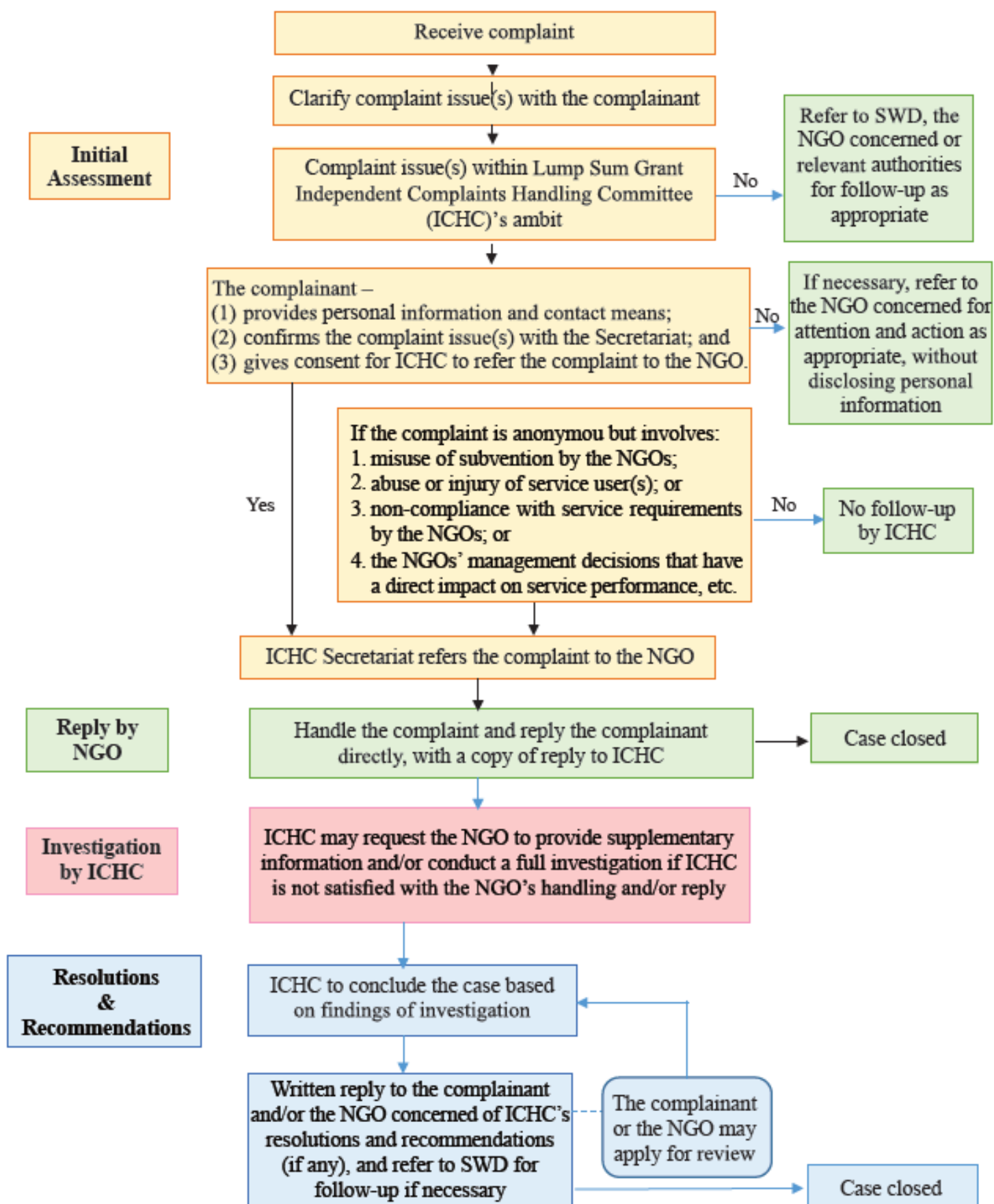
Telephone no. : _____

Email Address : _____

Date : _____

(* delete as appropriate)

Lump Sum Grant Independent Complaints Handling Committee Flowchart of Handling Complaints



Glossary

Agreement Service Unit (ASU)

An ASU refers to a unit operating welfare services governed by the concerned Funding and Service Agreements with subvention provided by the Social Welfare Department (SWD), which may or may not be premises-tied. An NGO may operate more than one ASU on the same premises.

Annual Financial Report (AFR)

NGOs are required to prepare AFRs on cash accounting basis and submit to SWD annually in respect of all Funding and Service Agreements (FSA) services (including items for supporting FSA services) funded by SWD under the Lump Sum Grant Subvention System, and also FSA services / FSA-related activities funded by Other Funds or Donation for Designated Purposes (if applicable).

Audited Financial Statements of the NGO as a whole

An NGO is required to prepare audited financial statements of the NGO as a whole in respect of its operation on a yearly basis, which should be submitted to SWD together with the Annual Financial Report.

Central Item

Subvention for Central Items is allocated for specified purposes on a recurrent, timelimited or one-off basis which is not included in the Lump Sum Grant subvention allocation. Any surplus, which is not allowed to be offset by any deficit of another item, is subject to claw-back by SWD according to the terms and conditions of individual central items.

服務協議單位

服務協議單位指獲社會福利署（社署）津助及在相關《津貼及服務協議》規定下營辦的福利服務單位，而有關服務可受處所限制，亦可以不受處所限制。機構可於同一處所營運多於一個服務協議單位。

周年財務報告

非政府機構必須就所有在整筆撥款津助制度下獲津助，及有指定用途的其他資金或捐款所資助（如適用）並受《津貼及服務協議》（《協議》）規管的服務（包括支援《協議》服務的項目），每年以現金會計方式擬備及向社署提交周年財務報告。

整間機構經審計的財務報表

非政府機構必須就其營運狀況，擬備整間機構經審計的財務報表，並連同周年財務報告一併提交社署。

中央項目

中央項目為指明用途而提供的恆常、有時限或一次性的資助撥款。整筆撥款並不包括中央項目，社署會按個別中央項目的條款收回有關盈餘（如有），不得與其他項目的虧損互相抵銷。

Conventional Mode of Subvention

Conventional mode of subvention refers to the old model that prevailed prior to the introduction of Lump Sum Grant Subvention System in 2001. It takes the form of Model System or Modified Standard Cost System under which NGOs must use the subvention allocations to settle expenditure for each item according to the recognised items as approved by SWD, with no virement of funds across those items.

Cost Apportionment

Cost apportionment refers to the apportionment of operating costs between subvented and non-subvented services of NGOs, so as to avoid cross-subsidisation.

Cross-subsidisation

To safeguard the use of public funds, NGOs must ensure that there is no cross-subsidisation of non-subvented activities by SWD-subvented programmes in money or in kind.

Essential Service Requirement (ESR)

The ESRs specify the necessary features of the infrastructure for a specific service such as the operating hours (e.g. 8:00 a.m. to 6:00 p.m. on Mondays to Fridays, 24-hour operation), essential staffing (e.g. nurses) and the requirement to comply with the relevant ordinances and / or regulations.

傳統津助模式

傳統津助模式是在2001年整筆撥款津助模式推行前沿用的舊有資助模式。此傳統津助模式採用模擬成本資助模式或修訂標準成本資助模式。在此津助模式下，非政府機構必須按社署核准的認可項目支付每項開支，不得就該些項目調配撥款。

成本分攤

成本分攤是把用於非政府機構的津助服務及非津助服務的營運成本予以分攤，以避免越界補貼。

越界補貼

為保障公帑用得其所，非政府機構必須確保由社署津助的服務沒有在金錢上或實物方面為非津助服務提供補貼。

基本服務規定

基本服務規定是因應個別服務而指定的一些必要基本要求，如營運時間（例如：星期一至五早上八時至下午六時或24小時運作）、基本人員（例如：護士）以及遵從相關條例及／或規例的要求。

Funding and Service Agreement (FSA)

A FSA is a binding document between SWD as a funder and an NGO as a service operator, which defines the purpose and objectives, service nature and contents, target service users, essential service requirements and performance standards on a specific type of service subvented by SWD.

Funding and Service Agreement (FSA)-related Activities

FSA-related activities are services that are not specified in the FSAs but they are carried out by service operators with the same purpose and objectives, as well as same service nature covered by the FSA, while the service contents and target service users are in line with the FSA.

Governing Board

The governing body of an NGO may be referred to as “Board of Directors”, “Management Board”, “Executive Committee”, “Council”, etc. For the purposes of this Manual, the governing body of an NGO is collectively referred to as “the governing board”.

Government

Government refers to the Government of the Hong Kong Special Administrative Region of the People’s Republic of China.

津貼及服務協議（《協議》）

《協議》是社署作為津貼提供者與非政府機構作為服務營辦者所訂立的具約束力文件，為社署津助的指定服務類別界定服務目的及目標、服務性質、服務內容、服務對象、基本服務規定及服務表現標準。

《津貼及服務協議》（《協議》）相關活動

《協議》相關活動為《協議》內沒有指明的活動，但由服務營辦者推行符合《協議》的目的和目標，及服務性質；並與《協議》有相關的服務內容和服務對象的活動。

管治委員會

非政府機構的管治架構可稱為「董事局」、「董事會」、「執行委員會」、「委員會」等。就本手冊而言，非政府機構的管治架構一律稱為「管治委員會」。

政府

政府指中華人民共和國香港特別行政區政府。

Holding Account

With the implementation of Lump Sum Grant (LSG) Subvention System in 2001, NGOs were provided with a one-off Tide-Over-Grants (TOG) from 2001-02 to 2005-06 in order to facilitate them to honour contractual commitments to Snapshot Staff. After the cessation of TOG in 2006-07, SWD withheld the claw-back of LSG Reserve above the 25% cap for three years from 2004-05 to 2006-07. NGOs may keep the cumulative LSG Reserves as at 31 March 2007 in the Holding Account to honour their contractual commitments towards the Snapshot Staff and enhance human resource arrangements. Starting from April 2025, NGOs may, after ensuring that sufficient funds are reserved to honour their contractual commitments to all Snapshot Staff, and with the agreement of the governing board and proper communication with staff through established mechanisms, use the remaining Holding Account Reserve in the same areas as LSG Reserve.

Lump Sum Grant (LSG)

Under the LSG Subvention System, recurrent subvention is allocated by SWD on an NGO basis with grants in a lump sum (therefore named as LSG) for operating subvented welfare services governed by the respective Funding and Service Agreements.

Lump Sum Grant Independent Complaints Handling Committee (ICHC)

The ICHC is composed of non-governmental independent members, which is responsible for handling Lump Sum Grant-related complaints that cannot be satisfactorily addressed at the NGO level.

寄存帳戶

整筆撥款津助制度於2001年實施後，非政府機構在2001-02至2005-06年度獲發一次性的過渡期補貼，以供機構履行對定影員工的合約承諾。在2006-07年度不再發放過渡期補貼後，社署在2004-05至2006-07年度的三個財政年度內，暫緩要求機構退還高於25%上限的整筆撥款儲備餘額。機構可將截至2007年3月31日為止的累積整筆撥款儲備存放在寄存帳戶，以履行機構對定影員工的合約承諾及提升人力資源安排。由2025年4月起，機構在確保預留足夠款項履行對其所有定影員工的合約承諾下，並經管治委員會同意及透過既有機制與員工進行溝通後，可將餘下的寄存帳戶儲備用於與整筆撥款儲備相同的範疇上。

整筆撥款

在整筆撥款津助制度下，社署以整筆撥款形式向每間非政府機構作為單位發放經常津助撥款（因此名為整筆撥款），用於在相關《津貼及服務協議》規定下營辦的津助福利服務。

整筆撥款獨立處理投訴委員會（投訴委員會）

投訴委員會由非政府獨立人士組成，專責處理與整筆撥款有關而非政府機構未能圓滿解決的投訴。

Lump Sum Grant (LSG) Reserve

Under the LSGSS, any unspent balance of the LSG in each financial year may be kept in the LSG Reserve up to 25% of the NGO's operating expenditure (excluding Provident Fund (PF) expenditure) on subvented services in that financial year. Any amount exceeding 25% of the NGO's operating expenditure (excluding PF expenditure) must be refunded to the Government.

Lump Sum Grant Steering Committee (LSGSC)

The LSGSC is composed of non-governmental members from different sectors, which is responsible for monitoring the implementation of Lump Sum Grant Subvention System.

Non-governmental Organisation (NGO)

For the purposes of this Manual, an NGO refers to a non-profit-making organisation which is recognised as a charitable institution under section 88 of the Inland Revenue Ordinance (Cap. 112) and receives recurrent subvention by SWD for operating welfare services governed by the respective Funding and Service Agreements.

Notional Staffing Establishment

The notional staffing establishment of a particular Agreement Service Unit is devised by SWD as a reference for calculating subvention. NGOs may flexibly deploy staff according to operational needs and their human resource management policies, subject to compliance with Funding and Service Agreements and the relevant statutory requirements (if applicable).

整筆撥款儲備

在整筆撥款津助制度下，非政府機構可保留在每個財政年度整筆撥款中未動用的款項並撥入整筆撥款儲備，有關款項不可多於機構受津助服務在該財政年度營運開支（不包括公積金開支）的25%。超出機構受津助服務每年營運開支25%的金額須退還政府。

整筆撥款督導委員會

整筆撥款督導委員會由不同界別的非政府委員組成，負責監察整筆撥款津助制度的推行情況。

非政府機構

就本手冊而言，非政府機構指根據《稅務條例》（第112章）第88條獲確認為慈善機構的非牟利機構，並在整筆撥款津助制度下接受社署經常津助，以及在相關《津貼及服務協議》規定下營辦的福利服務。

典型人手編制

社署就個別服務協議單位訂立典型人手編制，在計算津助額時作為參考。在符合《津貼及服務協議》及相關法例的要求（如適用）的前提下，非政府機構可按運作需要或其人力資源政策靈活調配人手。

Provident Fund (PF)

The provision for PF includes contributions for Snapshot Staff and Other Posts. The PF provision for Snapshot Staff is calculated on an actual basis (i.e. at 5%, 10% or 15%, depending on the length of service), whereas PF for other posts is provided by making reference to the standard rate of 6.8% of the salaries allocation of the notional staffing establishment of an Agreement Service Unit.

Provident Fund (PF) Reserve

NGOs are allowed to keep the surplus of PF provision for Other Posts (non-Snapshot Staff) to meet PF commitments towards staff, which is not subject to the 25% cap. Starting from April 2025, NGOs may, after ensuring that sufficient funds are reserved to honour their contractual and statutory PF contribution obligations, and with the agreement of the governing board and proper communication with staff through established mechanisms, use the remaining PF Reserve in the same areas as LSG Reserve.

Recognised Fees

Recognised fees refer to the fees charged by NGOs on service users according to the amount prescribed by SWD for the purpose of offsetting subvention allocations.

Service Outcome Standard

Service outcome standard is used to evaluate the effectiveness of services, such as the rate of satisfaction by service users and/or their family members.

公積金

公積金撥款包括定影員工與其他職位員工（即非定影員工）的公積金供款，定影員工的公積金撥款按實際支付的供款額計算（即5%、10%或15%，視乎服務年資而定），而其他職位員工的公積金撥款則參考服務協議單位的典型人手編制職位的薪金撥款的6.8%劃一比率計算。

公積金儲備

非政府機構可保留其他職位員工（非定影員工）的公積金撥款餘款，以用於履行對員工的公積金承擔。其他職位員工的公積金儲備不設25%的上限。由2025年4月起，機構在確保預留足夠款項履行對員工公積金供款的合約承諾及法定要求下，並經管治委員會同意及透過既有機制與員工進行溝通後，可將餘下的公積金儲備用於與整筆撥款儲備相同的範疇上。

認可收費

認可收費是指非政府機構按社署訂明的金額向服務使用者收取的費用，用作抵銷津助撥款。

服務成效標準

服務成效標準用作評估服務成效，例如服務使用者及／或其家人的滿意率。

Service Output Standard

Service output standard is used to measure the service volume, such as the number of cases served, number of groups and programmes, enrolment or occupancy rates.

服務量標準

服務量標準用作衡量服務量，例如服務個案數目、小組及活動數目，以及使用率或入住率。

Service Performance Management Information System (SPMIS)

SPMIS is an electronic system developed by SWD to facilitate service performance management. NGOs may receive notifications and submit service performance returns and management reports to SWD by electronic means through the SPMIS.

服務表現管理資訊系統

服務表現管理資訊系統是社署為了促進服務表現管理而開發的電子系統。非政府機構可透過該系統以電子方式接收通知、向社署提交服務表現報表及管理報告。

Service Performance Monitoring System (SPMS)

Under the Service Performance Monitoring System, Funding and Service Agreements are drawn up between the SWD and service operators, setting out the relevant requirements and service output / outcome standards which form the basis of monitoring the performance of service operators.

服務表現監察制度

在服務表現監察制度下，社署與服務營辦者訂立《津貼及服務協議》，訂明相關要求及服務量／成效標準，作為監察服務營辦者表現的基礎。

Service Quality Standards (SQSs)

SQSs define the level of which, in terms of management and service provision, service units are expected to attain. There are 16 SQSs, each of which is elaborated by a set of Criteria and Assessment Indicators.

服務質素標準

服務質素標準訂明了服務單位在管理和提供服務方面應達到的質素水平。16項服務質素標準分別列明各項的準則及評估指標。

Significant Incident

Significant incident involves public interest, such as governance crisis, financial management problems or other issues that may have impact on service or manpower deployment.

Snapshot Staff

Snapshot Staff refers to the staff occupying the recognised subvented posts of a subvented service unit of an NGO as at 1 April 2000 as recorded by SWD prior to the implementation of Lump Sum Grant Subvention System.

Special Incident

Special incident occurs at subvented service units and/or other venues includes (1) unusual death / repeated injury of service user(s), or other incidents resulting in death / serious injury of service user(s); (2) missing of service user(s) requiring police assistance; (3) established / suspected cases of abuse of service user(s) by staff / other service user(s); (4) dispute resulting in physical injury requiring report to the police for assistance; (5) other serious incidents affecting daily operation of the service unit for over 24 hours; and (6) incident drawing public attention or media concern.

重要事故

重要事故涉及公眾利益，例如管治危機、財務管理問題或其他可能影響服務或人手安排的事情。

定影員工

定影員工是指在整筆撥款津助制度推出之前，按社署記錄於2000年4月1日在非政府機構的受津助單位擔任認可津助職位的員工。

特別事故

在受津助服務單位內及／或在其他地方提供服務時所發生的「特別事故」包括：(1) 服務使用者不尋常死亡／重複受傷，或其他事故導致服務使用者死亡／嚴重受傷；(2) 服務使用者失蹤以致需要報警求助；(3) 已確立／懷疑有服務使用者被職員／其他服務使用者虐待／侵犯；(4) 爭執以致有人身體受傷而需要報警求助；(5) 其他嚴重事故以致影響服務單位的日常運作超過24小時；及(6) 可能引起公眾或傳媒關注的事故。