Appendix B

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2025 to 31 March 2026

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 9) (g)	Surplus c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/-(g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
		$	$	$	$	$	$	$	$	$	$	$	$
nnnn - xxxxxxxxxxxx	Infirmary Care Supplement for the Aged Blind Persons												
nnnn - xxxxxxxxxxxx	Infirmary Care Supplement for Residential Elderly Services												
nnnn - xxxxxxxxxxxx	Foster Care Allowance / One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance							N.A.					
nnnn - xxxxxxxxxxxx	After School Care Programme – Fee Waiving Subsidy Scheme							N.A.					
nnnn - xxxxxxxxxxxx	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services							N.A.					
nnnn - xxxxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy (Note 10)							N.A.					
nnnn - xxxxxxxxxxxx	NSCCP – Subsidy for Fee Reduction							N.A.					
nnnn - xxxxxxxxxxxx	NSCCP – Subsidy for Fee Waiving	[a] Subsidy released for Fee Waiving during the reporting period		[b] Subsidy for Fee Waiving claimed from SWD during the reporting period		[a]-[b] if >0	[a]-[b] if <0	N.A.					
nnnn - xxxxxxxxxxxx	NSCCP – Subsidy for Incentive Payment	[c] Subsidy released for Incentive Payment during the reporting period		[d] Subsidy for Incentive Payment claimed from SWD during the reporting period		[c]-[d] if >0	[c]-[d] if <0	N.A.					
nnnn - xxxxxxxxxxxx	NSCCP – Subsidy for Training Allowance	[e] Subsidy released for Training Allowance during the reporting period		[f] Subsidy for Training Allowance claimed from SWD during the reporting period		[e]-[f] if >0	[e]-[f] if <0	N.A.					
nnnn - xxxxxxxxxxxx	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes							N.A.					
nnnn - xxxxxxxxxxxx	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services							N.A.					
nnnn - xxxxxxxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities							N.A.					
nnnn - xxxxxxxxxxxx	Enhanced After School Care Programme – Fee Waiving Subsidy Scheme							N.A.					
nnnn - xxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services – Operating Expenses							N.A.					
nnnn - xxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services – Training Cost							N.A.					
nnnn - xxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre							N.A.					
nnnn - xxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres							N.A.					
nnnn - xxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts – Central Item (A) Salary and Mandatory Provident Fund							N.A.					
nnnn - xxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts – Central Item (B) Other Charges							N.A.					
nnnn - xxxxxxxxxxxx	Short-term Food Assistance Service Teams (STFASTs) – Food Cost							N.A.					
nnnn - xxxxxxxxxxxx	Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area							N.A.					
nnnn - xxxxxxxxxxxx	After School Care Programme for Pre-primary Children [ASCP(PC)] – Contract Subsidy ASCP(PC) – Fee Subsidy ASCP(PC) – Rent and Rates							N.A.					
nnnn - xxxxxxxxxxxx	Time-defined Service Contract of Social Work Service for Pre-primary Institutions (Note 11) – Allocation – Rent and Rates							N.A.					
nnnn - xxxxxxxxxxxx	Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance							N.A.					
nnnn - xxxxxxxxxxxx	Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)							N.A.					
nnnn - xxxxxxxxxxxx	Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities							N.A.					
nnnn - xxxxxxxxxxxx	Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly							N.A.					
nnnn - xxxxxxxxxxxx	Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre							N.A.					
nnnn - xxxxxxxxxxxx	Siu Lam Integrated Rehabilitation Services Complex – Central Item of Residential Respite Services							N.A.					
nnnn - xxxxxxxxxxxx	Transition Subsidy for School Leavers (CITSL)							N.A.					
nnnn - xxxxxxxxxxxx	Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC) – Subsidy for Providing Professional Services – Subsidy to Support the Learning and Development of Foster Children							N.A.					
nnnn - xxxxxxxxxxxx	Child Protection Support Service (ChildPRO)							N.A.					
nnnn - xxxxxxxxxxxx	Temporary Financial Aid under Care and Support Networking Team^							N.A.					
nnnn - xxxxxxxxxxxx	Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers^							N.A.					
nnnn - xxxxxxxxxxxx	Subsidy Scheme for Extended Hours Service Users^							N.A.					
nnnn - xxxxxxxxxxxx	Short-term Rental Assistance for Discharged Prisoners							N.A.					
nnnn - xxxxxxxxxxxx	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities^							N.A.					
nnnn - xxxxxxxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care Service^							N.A.					
TOTAL													

Any difference arising from the RMLP Scheme reimbursement received (see Note 1(b) below) and the corresponding expenditure under RMLP Scheme (see Note 2(b) below) will be assessed separately.
^ Please take note of para. 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention.

Notes :

1(a). The figures for the whole financial year are extracted from the paylist for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
1(b). 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 2(b) below).
2(a). 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 2(b) below, if any.
2(b). 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 SWD's letter ref. 0075-0010-0055-0010-0020-0010-0010-P001 dated 7 March 2025.
   (i) Infirmary Care Supplement for the Aged Blind Persons
   (ii) Infirmary Care Supplement for Residential Elderly services
5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
7. Unit code and name / remittance advice no. are extracted from the paylist from SWD and remittance advice from the Treasury respectively.
8. The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.
9. For ASCP/ Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
10. Allocation mode was changed to LSG in Sept 2024. Claw-back of unspent balance is in progress.
11. Allocation mode was changed to LSG in Aug 2024. Claw-back of unspent balance is in progress.