

THE HONG KONG SOCIETY FOR THE BLIND

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

31 MARCH 2024



羅兵咸永道

**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE COUNCIL MEMBERS OF THE HONG KONG SOCIETY FOR THE BLIND
(THE "SOCIETY")**

We have audited the financial statements of the Society for the year ended 31 March 2024 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), and have issued an unmodified auditor's report thereon dated 24 October 2024.

Pursuant to the Lump Sum Grant ("LSG") Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD"), we have been requested to issue this assurance report in connection with the Annual Financial Report ("AFR") of the Society for the year ended 31 March 2024.

Responsibilities of the Council Members

In relation to this report, the Council Members of the Society is responsible for ensuring the AFR of the Society for the year ended 31 March 2024 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the Society has complied with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies Hong Kong Standard on Quality Management 1 issued by the HKICPA, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibility

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised) "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" and with reference to Practice Note 851 (Revised) "Reporting on the Annual Financial Reports of Non-governmental Organisations" issued by the HKICPA. We have planned and performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



羅兵咸永道

**INDEPENDENT AUDITOR'S ASSURANCE REPORT
TO THE COUNCIL MEMBERS OF THE HONG KONG SOCIETY FOR THE BLIND
(THE "SOCIETY")**

Auditor's Responsibility (Continued)

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

In relation to our conclusion 1 below, we have planned and performed such procedures as we considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy ourselves that the AFR has been properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.

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

Conclusion

1. In our opinion, the AFR of the Society for the year ended 31 March 2024 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.
2. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from the LSG by the Society has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Intended Users and Purpose

This report is intended solely for submission by the Society to the SWD and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the SWD without further comment from us.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 24 October 2024

ANNUAL FINANCIAL REPORT

THE HONG KONG SOCIETY FOR THE BLIND

1 APRIL 2023 TO 31 MARCH 2024

	Notes	2023-24 \$	2022-23 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	160,720,076.00 ✓	151,369,078.00
b. Provident Fund	1c	10,830,494.00 ✓	10,716,605.00
Sub-total		171,550,570.00 ✓	162,085,683.00 ✓
2. Special One-off Grant			
3. Fee Income	2	10,904,096.30 ✓	10,515,613.28
4. Central Items	3	9,700,904.00 ✓	8,843,122.00
5. Rent and Rates	4	1,961,604.00 ✓	2,023,149.00
6. Other Income	5	20,344,457.59 ✓	22,316,883.47
7. Interest Received		1,891,701.33	145,554.82
TOTAL INCOME		216,353,333.22 ✓	205,930,005.57 ✓
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		150,141,095.08 ✓	142,244,475.39
b. Provident Fund	1c	9,936,106.76 ✓	9,356,893.03
c. Allowances		0.00 ✓	77,500.00
Sub-total	6	160,077,201.84 ✓	151,678,868.42
2. Other Charges	7	44,599,085.65 ✓	45,728,565.97
3. Central Items	3	9,364,241.99 ✓	10,035,125.61
4. Rent and Rates	4	2,561,694.98 ✓	2,554,015.24
TOTAL EXPENDITURE		216,602,224.46 ✓	209,996,575.24 ✓
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	(248,891.24) ✓	(4,066,569.67) ✓

The Annual Financial Report from pages 1 to 6 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURESIGNATURE

CHAIRMAN

CHIEF EXECUTIVE

DATE: 24 OCT 2024

DATE: 24 OCT 2024

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NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant (LSG)

a. Basis of preparation

The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. AFR is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items such as depreciation, provisions and accruals have not been included in the AFR.

b. Lump Sum Grant (excluding Provident Fund)

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

c. Provident Fund

This is Provident Fund received and contributed during the year.

Snapshot Staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000.

6.8% and other posts represent those staff that are employed after 1 April 2000.

The Provident Fund received and contributed for staff under the Central Items which are separately included as part of the income and expenditure of the relevant items have been shown under **Note 3**.

Details are analysed below:

<u>Provident Fund Contribution</u>	Snapshot Staff	6.8% and Other Posts	Total
	\$	\$	\$
Subvention Received	2,140,040.00	8,690,454.00	10,830,494.00
Provident Fund Contribution Paid during the Year	<u>1,740,731.58</u>	<u>8,195,375.18</u> (Note)	<u>9,936,106.76</u>
Surplus/ (Deficit) for the year of 2023-24	399,308.42	495,078.82	894,387.24
Add: Surplus/ (Deficit) b/f	735,647.75	17,033,026.24	17,768,673.99
Additional PF for 6.8% posts for 2021-22 or before arising from departure of Snapshot Staff		136,756.00	136,756.00
Less: Refund to Government			
Surplus in 2021-22 PF for Snapshot Staff to be deducted in 2023-24 subvention payment	<u>(437,569.00)</u>	<u>-</u>	<u>(437,569.00)</u>
Surplus/ (Deficit) c/f	<u>697,387.17</u>	<u>17,664,861.06</u>	<u>18,362,248.23</u>

2. Fee Income

This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of the purpose of subvention as set out in the LSG Manual.

3. Central Items

These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of the LSG Manual). The income and expenditure of each of the Central Items are as follows:

	2023-24	2022-23
	\$	\$
a. Income		
Dementia Supplement for Elderly with Disabilities	4,816,844.00	4,902,772.00
Infirmity Care Supplement for Aged Blind Persons	3,284,060.00	4,240,350.00
Training Sponsorship Scheme for Master in Physiotherapy (MPT/MOT) of the HK PolyU	1,600,000.00	(300,000.00)
Total	<u>9,700,904.00</u>	<u>8,843,122.00</u>
b. Expenditure		
Dementia Supplement for Elderly with Disabilities	4,801,965.81	4,724,430.16
Infirmity Care Supplement for Aged Blind Persons	3,282,276.18	4,234,795.45
Training Sponsorship Scheme for Master in Physiotherapy (MPT/MOT) of the HK PolyU	1,280,000.00	960,000.00
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities		115,900.00
Total	<u>9,364,241.99</u>	<u>10,035,125.61</u>

4. Rent and Rates

This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditure on rent & rates in respect of premises not recognised by SWD have not been included in AFR.

5. Other Income

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

The breakdown on Other Income is as follows:

	2023-24	2022-23
	\$	\$
Other Income		
(a) Programme income		
(b) Production income from SWs/IVRSCs	1,518,425.03	1,075,656.43
(c) Donation	457,223.20	314,761.10
(d) Income from Other Activities	17,210,577.38	18,730,698.35
(e) 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 *		
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	43,867.36	
(g) Miscellaneous income	1,114,364.62	2,195,767.59
Total	20,344,457.59	22,316,883.47

6. Personal Emoluments

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

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

Analysis of Personal Emoluments paid under LSG

	No of Posts	HK\$
HK\$700,001-HK\$800,000 p.a.	7	5,267,025.00
HK\$800,001-HK\$900,000 p.a.	6	5,053,971.00
HK\$900,001-HK\$1,000,000 p.a.	4	3,830,959.00
HK\$1,000,001-HK\$1,100,000 p.a.	4	5,205,124.00
HK\$1,100,001-HK\$1,200,000 p.a.	2	2,351,821.00
>HK\$1,200,000 p.a.	0	0.00

7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges	2023-24	2022-23
	\$	\$
(a) Utilities	7,859,774.66 ✓	7,374,517.19 ✓
(b) Food	6,995,633.44 ✓	6,091,110.44 ✓
(c) Administrative Expenses	1,379,639.37 ✓	1,289,641.95 ✓
(d) Stores and Equipment	1,337,064.33 ✓	1,350,476.06 ✓
(e) Repair and Maintenance	7,744,552.86 ✓	10,442,941.93 ✓
(f) Programme Expenses	6,722,391.07 ✓	5,874,692.39 ✓
(g) Transportation and Travelling	613,382.35 ✓	645,271.42 ✓
(h) Insurance	1,334,099.85 ✓	1,215,238.70 ✓
(i) Miscellaneous	10,612,547.72 ✓	11,444,675.89 ✓
Direct Production Cost	5,265,798.80 ✓	4,502,871.01 ✓
Direct Raw Materials	2,961,014.70 ✓	4,513,063.29 ✓
Indirect Production Cost	299,364.55 ✓	309,317.83 ✓
Others	2,086,369.67 ✓	2,119,423.76 ✓
Total	44,599,085.65 ✓	45,728,565.97 ✓

8. Analysis of Lump Sum Grant Reserve and balances of other SWD subventions as at 31/3/2024

	Analysis of Reserve Fund					
	Lump Sum Grant (LSG)	Holding Account	Special One-off Grant (SOG)	Rent and Rates	Central Items	Total
Income						
Lump Sum Grant	171,550,570.00	0.00	-	-	-	171,550,570.00
Special One-off Grant	-	-	-	-	-	-
Fee Income	10,904,096.30	-	-	-	-	10,904,096.30
Other Income	20,344,457.59	-	-	-	-	20,344,457.59
Interest Received (Note (1))	1,891,701.33	-	-	-	-	1,891,701.33
Rent and Rates	-	-	-	1,961,604.00	-	1,961,604.00
Central Items	-	-	-	-	9,700,904.00	9,700,904.00
Total Income	(a) 204,690,825.22	-	-	1,961,604.00	9,700,904.00	216,353,333.22
Expenditure						
Personal Emoluments	156,582,915.84	3,494,286.00	-	-	-	160,077,201.84
Other Charges	44,599,085.65	-	-	-	-	44,599,085.65
Rent and Rates	-	-	-	2,561,694.98	-	2,561,694.98
Central Items	-	-	-	-	9,364,241.99	9,364,241.99
Special One-off Grant Payments	-	-	-	-	-	-
Total Expenditure	(b) 201,182,001.49	3,494,286.00	-	2,561,694.98	9,364,241.99	216,602,224.46
Surplus/(Deficit) for the Year						
(a) - (b) = (c)	(c) 3,508,823.73	(3,494,286.00)	-	(600,090.98)	336,662.01	(248,891.24)
Less: Surplus/(Deficit) of Provident Fund	894,387.24	-	-	-	-	894,387.24
Surplus/(Deficit) for the Year excluding Provident Fund	2,614,436.49	(3,494,286.00)	-	(600,090.98)	336,662.01	(1,143,278.48)
Surplus/(Deficit) b/f	16,133,603.03	23,734,971.92	-	(530,866.24)	198,188.39	39,535,897.10
Adjustment for Surplus/(Deficit) - VMO & VMP subsidies b/f	-	-	-	-	-	0.00
Prior-year adjustment in order to tally the balance with Schedule 7 (Schedule for Central Items)	-	-	-	-	-	0.00
Adjusted Surplus/(Deficit) b/f (Note (2))	(d) 16,133,603.03	23,734,971.92	0.00	(530,866.24)	198,188.39	39,535,897.10
Surplus/(Deficit) c/f (before adjustment / refund / support for prior years)	18,748,039.52	20,240,685.92	0.00	(1,130,957.22)	534,850.40	38,392,618.62
Supported by Government - Rent and Rates for 2022/23 FTY: \$187,034; KHAB: \$17,881; RC: \$14,605; MGCH: \$38,401	-	-	-	257,921.00	-	257,921.00
Refund to Government for 2022/23- IAC: \$32,458.84; FTY: \$27,615; KHAB: \$3,908.62; THAB: \$30,281.4; MGCH: \$15,006; HOD: \$5,222.08; YHAB: \$36,144	-	-	-	(150,635.94)	-	(150,635.94)
Unsupport balance of Rent and Rates for 2022/23	-	-	-	423,581.18	-	423,581.18
Refund to Government	-	-	-	-	(183,896.39)	(183,896.39)
Surplus/(Deficit) c/f (Note (4))	18,748,039.52	20,240,685.92	-	(600,090.98)	350,954.01	38,739,588.47
Notes:	38,988,725.44					

(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 and the balance of HA should be separately reported as in the surplus b/f under LSG and HA respectively).

(3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule of Central Items.

(4) For NGOs with HA, with effect from 2022-23, the calculation of the annual claw-back is as follows (With Snapshot Staff (SS)):

Net:	204,676,287.49
Capped %	(9,936,106.76)
Capped ceiling	194,740,180.73
	25%
Total LSG reserve:	48,685,045.18

No clawback is required as the total LSG reserve (\$38,988,725.44 is lesser than the Capped ceiling level \$48,685,045.18.)

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

Review Report for the Reporting Year of 2023-24

According to the Lump Sum Grant Subvention Manual, Non-governmental Organisations (NGOs) receiving recurrent subventions 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. For NGOs that are not subject to the disclosure requirement as mentioned above, they 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 Review Report should reach the SWD through the SPMIS by 31 October 2024.]

Name of NGO (code) : **Hong Kong Society for the Blind (The) (368)**

Please tick as appropriate (may tick both)

- ☒ We have a staff member serving his/her second or further contract in 2023-24 for which **Part (A)** is completed.
- ☒ We have a staff member serving his/her first contract in 2023-24 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) 1

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

Post title		Number of month(s)
(i)	Chief Executive	12

Total number of month(s): 12

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subventions \$ 1,579,012

$[I(c) = I(d)(i)+(ii)+(iii)+(iv)]$

(d) Breakdown of (1)(c) under SWD subventions

(i) Salary (Note 8) \$ 1,424,894

(ii) Provident fund \$ 146,023

(iii) Cash allowance (Note 9) (please specify if any:)
\$ 0

(iv) Non-cash based benefits (Note 10) (please specify if any:)
Medical Benefit \$ 8,095

(e) Comparable rank in civil service as assessed by SWD (Note 11) Between Senior Social Work Officer and Social Work Officer

(2) *Staff of Second Tier (Note 3)*

(a) Number of post (Note 4) 5

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

	Post title	Number of month(s)
(i)	Chief Financial Officer	12
(ii)	Director of Residential Services	12
(iii)	Director of Rehabilitation Services	12
(iv)	Director of Vocational Rehabilitation Services	7
(v)	Director of Human Resources & Administration	1

Total number of month(s): 44

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subventions \$ 3,268,946
[2(c) = 2(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (2)(c) under SWD subventions

(i) Salary (Note 8) \$ 3,056,316

(ii) Provident fund \$ 212,630

(iii) Cash allowance (Note 9) (please specify if any:)
\$ 0

(iv) Non-cash based benefits (Note 10) (please specify if any:)
\$ 0

(e) Comparable rank in civil service as assessed by SWD (Note 11) Between Social Work Officer and Assistant Social Work Officer

(3) Staff of Third Tier (Note 3)

(a) Number of post (Note 4) 14

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

	Post title	Number of month(s)
(i)	Administration Manager	12
(ii)	Factory Manager	12
(iii)	Information Technology Manager	12
(iv)	Communications and Resource Development Manager	12
(v)	Finance Manager	11.37
(vi)	Center Manager	12
(vii)	Center Supervisor	12
(viii)	Center Supervisor	12
(ix)	Superintendent	12
(x)	Superintendent	12
(xi)	Superintendent	12
(xii)	Superintendent	12
(xiii)	Superintendent	6.06
(xiv)	Supervisor	12

Total number of month(s): 161.43

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subventions \$ 10,079,020

[3(c) = 3(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (3)(c) under SWD subventions

(i) Salary (Note 8) \$ 9,386,809

(ii) Provident fund \$ 692,211

(iii) Cash allowance (Note 9) (please specify if any:)
\$ 0(iv) Non-cash based benefits (Note 10) (please specify if any:)
\$ 0

(e) Comparable rank in civil service as assessed by SWD (Note 11) Assistant Social Work Officer or below

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 2023-24.

(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)

Post title		Number of month(s)
(i)		

Total number of month(s):

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subventions \$ 0

$[I(c) = I(d)(i)+(ii)+(iii)+(iv)]$

(d) Breakdown of (1)(c) under SWD subventions

(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)

(2) Staff of Second Tier (Note 3)

(a) Number of post (Note 4) 1

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

	Post title	Number of month(s)
(i)	Director of Human Resources & Administration	11.47

Total number of month(s): 11.47

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subventions \$ 689,640

[2(c) = 2(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (2)(c) under SWD subventions

(i) Salary (Note 8) \$ 656,800

(ii) Provident fund \$ 32,840

(iii) Cash allowance (Note 9) (please specify if any:)
\$ 0(iv) Non-cash based benefits (Note 10) (please specify if any:)
\$ 0

(e) Comparable rank in civil service as assessed by SWD (Note 11) Between Social Work Officer and Assistant Social Work Officer

(3) *Staff of Third Tier (Note 3)*

(a) Number of post (Note 4) 1

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

Post title		Number of month(s)
(i)	Superintendent	5.52

Total number of month(s): 5.52

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subventions \$ 381,544
[3(c) = 3(d)(i)+(ii)+(iii)+(iv)]

(d) Breakdown of (3)(c) under SWD subventions

- (i) Salary (Note 8) \$ 363,375
- (ii) Provident fund \$ 18,169
- (iii) Cash allowance (Note 9) (please specify if any:) \$ 0
- (iv) Non-cash based benefits (Note 10) (please specify if any:) \$ 0

(e) Comparable rank in civil service as assessed by SWD (Note 11) Between Social Work Officer and Assistant Social Work Officer

Part (C): Review for changes (Note 12)

	<u>2022-23</u> (the year before)	<u>2023-24</u> (the reporting year)
(a) Total annual staff costs under SWD subventions in respect of the top three tiers [Part (A)(1)(c)+(2)(c)+(3)(c)+ Part (B)(1)(c)+(2)(c)+(3)(c)]	\$ 15,063,370	\$15,998,162

(b) Please select and complete the following as appropriate to state the result of this review -

- ☐ 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.
- ☒ 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 provide details in the box below).
 - 1) Annual salary increment if meets with satisfactory performance; and 2) Staff retirement and replacement.