

Hong Kong ABWE Social Services
香港萬國宣道浸信會社會服務

Annual Financial Report

For the year ended 31 March 2021

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Expressed in Hong Kong dollars ("HK\$")



Review Report

**TO THE EXECUTIVE COMMITTEE OF THE
HONG KONG ABWE SOCIAL SERVICES**

香港萬國宜道浸信會社會服務

(incorporated in Hong Kong with limited liability by guarantee)

We have audited the financial statements of Hong Kong ABWE Social Services (the "Association") for the year ended 31 March 2021 and have issued an unqualified auditor's report thereon dated 21 August 2021.

We conducted our review of the attached Annual Financial Report on pages 2 to 12 of the Association for the year ended 31 March 2021 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organizations" issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of the Association, on which the above audited financial statements of the Association are based.

Review conclusion

On the basis of the results of our review and having regard to the audit procedures performed by us in relation to the audit of the financial statements of the Association for the year ended 31 March 2021:

- a. In our opinion the Annual Financial Report has been properly prepared from the books and records of the Association; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Association has not:
 - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund, Special One-Off Grant and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;
 - ii. kept separate Operating Income and Expenditure Accounts for each subvented service unit as required by the Lump Sum Grant Manual (LSG Manual) published by the Social Welfare Department of the Government of the HKSAR;
 - iii. prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
 - iv. employed the staff quoted in Provident Fund arrangements during the year ended 31 March 2021.

This report is intended for filing with the Social Welfare Department of the Government of the HKSAR and should not be used for any other purpose.

Lo & Kwong

Lo and Kwong C.P.A. Company Limited

Certified Public Accountants (Practising)

Ng Man Li

Practising Certificate Number: P03017

Hong Kong

21 August 2021

Annual Financial Report

For the year ended 31 March 2021

| | Notes | Total 2020-21 HK\$ | Total 2019-20 HK\$ |
|--|-------|--------------------------|--------------------------|
| A. INCOME | | | |
| 1. Lump Sum Grant | | | |
| a. Lump Sum Grant (excluding Provident Fund) | 1 | 27,476,858.00 | 27,144,451.00 |
| b. Provident Fund | 1 | 1,876,386.00 | 1,868,493.00 |
| 2. Fee income | 2 | 77,750.30 | 119,389.10 |
| 3. Central items | 3 | 399,452.00 | 199,100.00 |
| 4. Rent and rates | 4 | 1,399,722.00 | 1,395,504.00 |
| 5. Other income | 5 | 3,365,773.77 | 2,736,058.94 |
| 6. Interest received | | 54,816.62 | 50,444.24 |
| | | 34,650,758.69 | 33,513,440.28 |
| B. EXPENDITURE | | | |
| 1. Personal emoluments | | | |
| a. Salaries | | 26,331,411.49 | 24,098,676.40 |
| b. Provident Fund | 1 | 1,923,060.37 | 1,789,898.51 |
| Sub-total | 6 | 28,254,471.86 | 25,888,574.91 |
| 2. Other charges | 7 | 4,191,592.03 | 4,884,154.98 |
| 3. Central items | 3 | 211,129.00 | 121,240.12 |
| 4. Rent and rates | 4 | 1,335,236.00 | 1,380,437.00 |
| | | 33,992,428.89 | 32,274,407.01 |
| SURPLUS FOR THE YEAR | | 658,329.80 | 1,239,033.27 |

The Annual Financial Report from pages 2 to 12 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Signed

Chairman

Signed

Chief Executive Officer

Dated this 21 August 2021

Notes to the Annual Financial Report For the year ended 31 March 2021

1. LUMP SUM GRANT

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 like depreciation, provisions and accruals have not been included in the AFR.

Lump Sum Grant (excluding Provident Fund)

This represents Lump Sum Grant (excluding Provident Fund) received for the year.

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 have been shown under Note 3.

Details are analysed below:

Provident Fund Contribution

| | Snapshot staff HK\$ | 6.8% and other posts HK\$ | Total HK\$ |
|--|---------------------------|---------------------------------|---------------------|
| Subvention received | 216,971.00 | 1,659,415.00 | 1,876,386.00 |
| Provident Fund Contribution Paid during the year | (197,926.64) | (1,725,133.73) | (1,923,060.37) |
| Surplus (Deficit) for the year | 19,044.36 | (65,718.73) | (46,674.37) |
| Add: (Deficits) Surpluses b/f as previously reported | (3,570.15) | 2,585,112.58 | 2,581,542.43 |
| Prior year adjustment | 2,360.25 | (2,360.25) | - |
| Refund to Social Welfare Department | (1,630.00) | - | (1,630.00) |
| Surpluses c/f | 16,204.46 | 2,517,033.60 | 2,533,238.06 |

Notes to the Annual Financial Report For the year ended 31 March 2021

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 Lump Sum Grant Manual.

3. CENTRAL ITEMS

These are subvented service activities which are not included in the Lump Sum Grant 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 should be separately included as part of the income and expenditure of the relevant items (Paragraph 3.14 of LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

| | Total 2020-21 HK\$ | Total 2019-20 HK\$ |
|---|-----------------------------------|-----------------------------------|
| Income | | |
| Time-defined Subsidy Scheme for Occasional Child Care Service | 37,100.00 | 37,100.00 |
| After School Care Programme - Late Afternoon Session | 362,352.00 | 162,000.00 |
| Total | 399,452.00 | 199,100.00 |
| Expenditure | | |
| Time-defined Subsidy Scheme for Occasional Child Care Service | - | - |
| After School Care Programme - Late Afternoon Session | 211,129.00 | 121,240.12 |
| Total | 211,129.00 | 121,240.12 |

4. RENT AND RATES

This represents the amount paid by the Social Welfare Department (SWD) in respect of premises recognised by SWD. Expenditure on rent and rates in respect of premises not recognised by SWD have not been included in AFR.

5. OTHER INCOME

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

Notes to the Annual Financial Report For the year ended 31 March 2021

5. OTHER INCOME - Continued

The breakdown on Other income is as follows:

| | Total 2020-21 HK\$ | Total 2019-20 HK\$ |
|---|--------------------------|--------------------------|
| Other Income | | |
| Fees and charges for services incidental to the operation of subvented services | 3,365,773.77 | 2,736,058.94 |
| Subsidy from Central Items (CI) - After school care programme (ASCP) | 142,729.00 | - |
| | 3,508,502.77 | 2,736,058.94 |
| Less: Utilised allocation under CI - ASCP | (142,729.00) | - |
| | 3,365,773.77 | 2,736,058.94 |

6. PERSONAL EMOLUMENTS

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

The analysis on number of posts with annual Personal Emoluments over HK\$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. | 3 | 2,262,299.55 |
| HK\$800,001 - HK\$900,000 p.a. | Nil | Nil |
| HK\$900,001 - HK\$1,000,000 p.a. | Nil | Nil |
| HK\$1,000,001 - HK\$1,100,000 p.a. | Nil | Nil |
| HK\$1,100,001 - HK\$1,200,000 p.a. | Nil | Nil |
| > HK\$1,200,000 p.a. | 2 | 2,813,549.64 |

Notes to the Annual Financial Report For the year ended 31 March 2021

7. OTHER CHARGES

The breakdown on other charges is as follows:

| Other Charges | Total 2020-21 HK\$ | Total 2019-20 HK\$ |
|---|--------------------------|--------------------------|
| (a) Utilities | 66,914.30 | 238,964.60 |
| (b) Administrative expenses | 262,441.82 | 253,444.90 |
| (c) Stores and equipment | 1,030,116.05 | 736,346.11 |
| (d) Repairs and maintenance | 512,775.20 | 399,429.00 |
| (e) Programme expenses | 2,269,379.42 | 2,707,398.22 |
| (f) Transportation and travelling | 21,390.80 | 17,790.50 |
| (g) Insurance | 54,293.14 | 396,742.85 |
| (h) Miscellaneous | 117,010.30 | 134,038.80 |
| | 4,334,321.03 | 4,884,154.98 |
| Less: Utilised allocation under CI - ASCP | (142,729.00) | - |
| | 4,191,592.03 | 4,884,154.98 |

Notes to the Annual Financial Report

For the year ended 31 March 2021

8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS

| Analysis of Reserve Fund | | | | | |
|--|------------------------------|--|------------------------------|--------------------------|----------------------|
| | Lump Sum Grant HK\$ | Adjustment for utilised allocation under ASCP HK\$ | Rent and rates HK\$ | Central items HK\$ | Total HK\$ |
| Income | | | | | |
| Lump Sum Grant | | | | | |
| a. Lump Sum Grant (excluding Provident Fund) | 27,476,858.00 | - | - | - | 27,476,858.00 |
| b. Provident Fund - Snapshot staff | 216,971.00 | - | - | - | 216,971.00 |
| c. Provident Fund - 6.8% and other posts | 1,659,415.00 | - | - | - | 1,659,415.00 |
| Fee income | 77,750.30 | - | - | - | 77,750.30 |
| Other income | 3,508,502.77 | (142,729.00) | - | - | 3,365,773.77 |
| Interest received (Note 1) | 54,816.62 | - | - | - | 54,816.62 |
| Rent and rates | - | - | 1,399,722.00 | - | 1,399,722.00 |
| Central items | - | - | - | 399,452.00 | 399,452.00 |
| Total income (a) | 32,994,313.69 | (142,729.00) | 1,399,722.00 | 399,452.00 | 34,650,758.69 |
| Expenditure | | | | | |
| Personal Emoluments | | | | | |
| a. Salaries | 26,331,411.49 | - | - | - | 26,331,411.49 |
| b. Provident Fund - Snapshot staff | 197,926.64 | - | - | - | 197,926.64 |
| c. Provident Fund - 6.8% and other posts | 1,725,133.73 | - | - | - | 1,725,133.73 |
| Other charges | 4,334,321.03 | (142,729.00) | - | - | 4,191,592.03 |
| Rent and rates | - | - | 1,335,236.00 | - | 1,335,236.00 |
| Central items | - | - | - | 211,129.00 | 211,129.00 |
| Total expenditure (b) | 32,588,792.89 | (142,729.00) | 1,335,236.00 | 211,129.00 | 33,992,428.89 |
| Surpluses for the year (a) - (b) | 405,520.80 | - | 64,486.00 | 188,323.00 | 658,329.80 |
| Less: Deficit of Provident Fund | 46,674.37 | - | - | - | 46,674.37 |
| | 452,195.17 | - | 64,486.00 | 188,323.00 | 705,004.17 |
| Surpluses b/f (Note 2) | 7,156,229.60 | - | 50,521.42 | 180,347.18 | 7,387,098.20 |
| Less: Prior year adjustment | - | - | - | (87,147.18) | (87,147.18) |
| Refund to government | - | - | (15,067.00) | (37,100.00) | (52,167.00) |
| Surpluses c/f (Note 4) | 7,608,424.77 | - | 99,940.42 | 244,423.00 | 7,952,788.19 |

Notes:

- (1) Interest received on LSG and PF 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 Lump Sum Grant Surplus b/f from previous years (including holding account) and all interest received in previous years should be included in the surplus b/f under LSG.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmiry Care Supplement, if any, as per Schedule of Central Items.
- (4) The level of LSG cumulative reserve (i.e. HK\$7,608,424.77), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding PF expenditure) for the year.

Notes to the Annual Financial Report For the year ended 31 March 2021

9. SCHEDULE FOR RENT AND RATES

Analysis of subvention and expenditure for the year:

| Unit code and name | Subvented element | Subvention released HK\$ | Actual expenditure HK\$ | Surplus HK\$ | (Deficit) HK\$ |
|---|----------------------------|--------------------------|-------------------------|------------------|-------------------|
| Unit 1067 Po Lam Baptist Church Bradbury Neighbourhood Elderly Centre | Rent Government | 167,088.00 | 167,088.00 | - | - |
| | Rent Rates | 10,398.00 | 11,952.00 | - | (1,554.00) |
| | | 11,680.00 | - | 11,680.00 | - |
| Unit 1765 Cheung Hong Baptist Church Neighbourhood Elderly Centre | Rent Rates | 145,140.00 | 145,140.00 | - | - |
| | | 13,740.00 | - | 13,740.00 | - |
| Unit 3875 Lai King Bradbury Neighbourhood Elderly Centre | Rent Rates | 115,404.00 | 115,404.00 | - | - |
| | | 8,586.00 | - | 8,586.00 | - |
| Unit 3876 Tin Yue Baptist Church Neighbourhood Elderly Centre | Rent Government | 150,096.00 | 150,096.00 | - | - |
| | Rent Rates | 8,224.00 | 8,604.00 | - | (380.00) |
| | | 11,234.00 | - | 11,234.00 | - |
| Unit 3862 Shing Yan Christian Social Service Centre | Rent Rates | 703,752.00 | 703,752.00 | - | - |
| | | 54,380.00 | 33,200.00 | 21,180.00 | - |
| Total: | | 1,399,722.00 | 1,335,236.00 | 66,420.00 | (1,934.00) |
| Unit 36 ABWE (HK) Ltd. | Rent Subvention Government | 1,281,480.00 | 1,281,480.00 | - | - |
| | Rent Subvention Rates | 18,622.00 | 20,556.00 | - | (1,934.00) |
| | | 99,620.00 | 33,200.00 | 66,420.00 | - |
| | Grand-Total: | 1,399,722.00 | 1,335,236.00 | 66,420.00 | (1,934.00) |

Notes to the Annual Financial Report For the year ended 31 March 2021

10. SCHEDULE FOR CENTRAL ITEMS

Analysis of subvention and expenditure for the year:

| Unit Code / Remittance Advice No. (Note 7) | Subvented element | Deficit for the year | | | | | | | Surpluses c/f (Note 6) (h) = (e)+(a)-(d)-(f)-(g) HK\$ | |
|---|---|--|---|------------------------------------|------------------------------------|---|--|--|--|---|
| | | Subvention released (Note 1) HK\$ | Actual expenditure (Note 2) HK\$ | Surplus (Note 3) (a) HK\$ | Deficit (Note 3) (b) HK\$ | Deficit transferred to LSG (Note 4) (c) HK\$ | Adjusted deficit (d) = (b) - (c) HK\$ | Surpluses b/f (Note 5) (e) HK\$ | | Prior year adjustment (f) HK\$ |
| Unit 3016 | After School Care Programme - Late Afternoon Session | 362,352.00 | 211,129.00 | 151,223.00 | - | - | 143,247.18 | (87,147.18) | - | 207,323.00 |
| Unit 6376 | Time-defined subsidy scheme for Occasional Child Care Service | 37,100.00 | - | 37,100.00 | - | - | 37,100.00 | - | (37,100.00) | 37,100.00 |
| Total | | 399,452.00 | 211,129.00 | 188,323.00 | - | - | 180,347.18 | (87,147.18) | (37,100.00) | 244,423.00 |

Notes to the Annual Financial Report For the year ended 31 March 2021

10. SCHEDULE FOR CENTRAL ITEMS - Continued

Notes:

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

Notes to the Annual Financial Report For the year ended 31 March 2021

11. SCHEDULE FOR INVESTMENT

Analysis of investment as at 31 March 2021:

| | 2021 HK\$ | 2020 HK\$ |
|--|---------------------|--------------|
| Lump Sum Grant Reserve as at 31 March 2021 and 2020 | 7,608,424.77 | 7,156,229.60 |
| Represented by: | | |
| Investments | | |
| a. HK\$ Bank Account Balances | 6,108,424.77 | 5,656,229.60 |
| b. HK\$ 24-hour Call Deposits | - | - |
| c. HK\$ Fixed Deposits | 1,500,000.00 | 1,500,000.00 |
| d. HK\$ Certificate of Deposits | - | - |
| e. HK\$ Bonds | - | - |
| | 7,608,424.77 | 7,156,229.60 |

12. APPROVAL OF ANNUAL FINANCIAL REPORT

The annual financial report was approved and authorised for issue by the Board of Directors on 21 August 2021.

**ANNUAL FINANCIAL REPORT
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE PERIOD FROM 1 APRIL 2020 TO 31 MARCH 2021**

Appendix 1

The subvented service units are as follows:

- (1) Hong Kong ABWE Social Services - Central Administration**
- (2) Cheung Hong Baptist Church Neighbourhood Elderly Centre**
- (3) Tin Yue Baptist Church Neighbourhood Elderly Centre**
- (4) Po Lam Baptist Church Bradbury Neighbourhood Elderly Centre**
- (5) Lai King Bradbury Neighbourhood Elderly Centre**
- (6) Shing Yan Christian Social Service Centre**
- (7) Heng On Baptist Nursery School**
- (8) Prosperous Garden Baptist Nursery School**
- (9) Garden Estate Baptist Nursery School**

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

Review Report for the Reporting Year of 2020-21

(to be completed if not exempt from the Government Guidelines)

To: Director of Social Welfare
(Attn: Subventions Section)
38/F, Dah Sing Financial Centre,
248 Queen's Road East
Wan Chai, Hong Kong

Fax No. : 2575 6537 or email at suenq@swd.gov.hk

[Please read the explanatory notes before completing this form. The completed form should reach Social Welfare Department (SWD) by 31 October 2021.]

Name of NGO (code) : Hong Kong ABWE Social Services (036)

Part (A): Remuneration Packages

Information of my staff in the top three tiers -

(1) Staff of 1st Tier ^[1]

(a) Number of staff 2

(b) Comparable rank in civil service ^[2] SSWO, SWO

(c) Post Chief Executive & Supervisor

(d) Total annual staff costs ^[3] (including those not under SWD subventions, if applicable) \$ 2,982,906
[1(d) should be equal to or greater than 1(e)] *(round up to the nearest dollar)*

(e) Total annual staff costs under SWD subventions \$ 2,870,497
[1(e) = 1(g)(i) + (ii) + (iii) + (iv)] *(round up to the nearest dollar)*

(f) Please specify the months covered if (1)(e) was not incurred for the full year: _____ months

(g) Breakdown of (1)(e)

(i) Salary ^[4] \$ 2,687,731

(ii) Provident fund \$ 182,766

(iii) Cash allowance ^[5] (please specify if any:) \$ _____

(iv) Non-cash based benefits ^[6] (please specify if any:) \$ _____

(2) Staff of 2nd Tier ^[1]

- | | | |
|--|----------------|--|
| (a) Number of staff | 2 | |
| (b) Comparable rank in civil service ^[2] | ASWO | |
| (c) Post | Senior Officer | |
| (d) Total annual staff costs ^[3] (including those not under SWD subventions, if applicable) [2(d) should be equal to or greater than 2(e)] | | <u>\$ 1,512,620</u> <i>(round up to the nearest dollar)</i> |
| (e) Total annual staff costs under SWD subventions [2(e)=2(f)(i)+(ii)+(iii)+(iv)] | | <u>\$ 1,450,212</u> <i>(round up to the nearest dollar)</i> |
| (f) Breakdown of (2)(e) | | |
| (i) Salary ^[4] | | <u>\$ 1,356,875</u> |
| (ii) Provident fund | | <u>\$ 93,337</u> |
| (iii) Cash allowance ^[5] (please specify if any:) | |) <u>\$</u> |
| (iv) Non-cash based benefits ^[6] (please specify if any:) | |) <u>\$</u> |

(3) Staff of 3rd Tier ^[1]

- | | | |
|--|---|--|
| (a) Number of staff | 8 | |
| (b) Comparable rank in civil service ^[2] | ASWO, EO, FO | |
| (c) Post | Unit-In-Charge, HR & Admin. Manager & Financial Officer | |
| (d) Total annual staff costs ^[3] (including those not under SWD subventions, if applicable) [3(d) should be equal to or greater than 3(e)] | | <u>\$ 5,053,509</u> <i>(round up to the nearest dollar)</i> |
| (e) Total annual staff costs under SWD subventions [3(e)=3(f)(i)+(ii)+(iii)+(iv)] | | <u>\$ 4,488,394</u> <i>(round up to the nearest dollar)</i> |

(f) Breakdown of (3)(e)

| | | |
|---|---|--------------|
| (i) Salary ^[4] | | \$ 4,202,616 |
| (ii) Provident fund | | \$ 285,778 |
| (iii) Cash allowance ^[5] (please specify if any: |) | \$ _____ |
| (iv) Non-cash based benefits ^[6] (please specify if any: |) | \$ _____ |

(4) Review for changes ^[7]

| | <u>2019-20</u> (the year before) | <u>2020-21</u> (the reporting year) |
|---|-------------------------------------|--|
| (a) Total annual staff costs under SWD subventions in respect of the top three tiers [(1)(e)+(2)(e)+(3)(e)] | \$ 5,624,845 | \$ 8,809,103 |

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

- I have reviewed the remuneration packages of the staff in the top three tiers and **found no change** in their remunerations as compared with the preceding year.
- I have reviewed the remuneration packages of the staff in the top three tiers and **found change(s)** 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 (details are given at the bottom).
 - Upward/downward pay adjustment other than Civil Service Pay Adjustment (details are given at the bottom).
 - Incremental creep (details are given at the bottom).
 - Organisational restructuring or upgrading/downgrading of top three tier posts (details are given at the bottom).
 - Increase/decrease of number of staff of the top three tiers (details are given at the bottom).
 - Other circumstances (details are given at the bottom).

Details (please use additional sheet as necessary):

Employees in the top three tier got increment creep in accordance with their

Performance and seniority.

Part (B): Information on Staff Serving Their First Contract ^[8] ^[9]

Please add column(s) where necessary.

**Please delete as appropriate.*

There is no staff member serving his/her first contract in 2020-21.

The following staff member(s) served his/her/their first contract in 2020-21. Details are as follows:

| | Staff no. 1 | Staff no. 2 | Staff no. 3 |
|--|--------------------|--------------------|--------------------|
| (a) Tier ^[1] | 1st/ 2nd/ 3rd* | 1st/ 2nd/ 3rd* | 1st/ 2nd/ 3rd* |
| (b) Comparable rank in civil service ^[2] | | | |
| (c) Post | | | |
| (d) Total annual staff costs ^[3] | \$ | \$ | \$ |
| (e) Total annual staff costs under SWD subventions (e)=[(g)(i)+(ii)+(iii)+(iv)] | \$ | \$ | \$ |
| (f) Please specify the months covered if (e) was not incurred for the full year | | | |
| (g) (i) Salary ^[4] | \$ | \$ | \$ |
| (ii) Provident fund | \$ | \$ | \$ |
| (iii) Cash allowance ^[5] (please specify if any) | \$ | \$ | \$ |
| (iv) Non-cash based benefits ^[6] (please specify if any) | \$ | \$ | \$ |