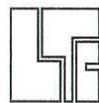




**THE MONGKOK KAI-FONG ASSOCIATION LIMITED  
(BY GUARANTEE)**

ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021



李湯陳會計師事務所  
**LI, TANG, CHEN & CO.**  
Certified Public Accountants (Practising)  
Hong Kong



**REVIEW REPORT TO THE MANAGEMENT BOARD OF THE MONGKOK KAI-FONG ASSOCIATION LIMITED (“the Association”)**

We have audited the financial statements of the Association for the year ended 31 March 2021 and have issued unqualified auditors’ reports of the Association thereon dated 22 October 2021.

We conducted our review of the attached Annual Financial Report on pages 2 to 7 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 Organisations” 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 CONCLUSIONS**

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 Account 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 the Special One-off Grant and 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.

*Li Tang Chen & Co.*

Li, Tang, Chen & Co.  
Certified Public Accountants (Practising)  
17/F Leighton Centre  
77 Leighton Road  
Causeway Bay  
Hong Kong

22 October 2021

RCCM/ACKC/CISW

**THE MONGKOK KAI-FONG ASSOCIATION LIMITED**

**(BY GUARANTEE)**

**ANNUAL FINANCIAL REPORT**

**FOR THE PERIOD FROM 1 APRIL 2020 TO 31 MARCH 2021**

	<u>Note</u>	<u>2020-21</u> HK\$	<u>2019-20</u> HK\$
<b>INCOME</b>			
Lump Sum Grant			
a) Lump Sum Grant (excluding Provident Fund)	1b	40,136,019.00	39,178,335.00
b) Provident Fund	1c	4,150,179.00	4,176,653.00
		44,286,198.00	43,354,988.00
Fee Income	2	490,090.60	653,461.60
Central Items	3	94,332.00	167,747.00
Rent and Rates	4	159,138.00	153,460.00
Other Income	5	2,456,881.60	5,529,804.05
Interest Received		169.71	19,170.16
<b>TOTAL INCOME</b>		47,486,809.91	49,878,630.81
<b>EXPENDITURE</b>			
Personal Emoluments			
a) Salaries		36,509,201.00	36,214,379.00
b) Provident Fund	1c	3,631,490.15	3,714,433.75
c) Allowances		-	-
Sub-total	6	40,140,691.15	39,928,812.75
Other Charges	7	5,532,363.48	7,085,809.91
Central Items	3	68,628.00	61,043.35
Rent and Rates	4	186,568.00	205,627.00
<b>TOTAL EXPENDITURE</b>		45,928,250.63	47,281,293.01
<b>SURPLUS FOR THE YEAR</b>	8	1,558,559.28	2,597,337.80

The Annual Financial Report from pages 2 to 7 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

.....  
 Chairman

Date: 22 October 2021

.....  
 Executive Director

Date: 22 October 2021

**THE MONGKOK KAI-FONG ASSOCIATION LIMITED**

**(BY GUARANTEE)**

**NOTES ON THE ANNUAL FINANCIAL REPORT**

**1. LUMP SUM GRANT**

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 have been shown under Note 3.

Details are analysed below:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff HK\$</u>	<u>6.8% and Other Posts HK\$</u>	<u>Total HK\$</u>
Subvention Received	2,393,293.00	1,756,886.00	4,150,179.00
Provident Fund Contribution Paid during the Year	<u>1,992,022.00</u>	<u>1,639,468.15</u>	<u>3,631,490.15</u>
Surplus for the Year	401,271.00	117,417.85	518,688.85
Add: Surplus b/f	230,848.65	4,189,401.69	4,420,250.34
Additional subvention received for previous year(s)	-	6,852.00	6,852.00
Less: Refund to Government	<u>(8,866.00)</u>	<u>-</u>	<u>(8,866.00)</u>
Surplus c/f	<u><u>623,253.65</u></u>	<u><u>4,313,671.54</u></u>	<u><u>4,936,925.19</u></u>

**THE MONGKOK KAI-FONG ASSOCIATION LIMITED**

**(BY GUARANTEE)**

**NOTES ON THE ANNUAL FINANCIAL REPORT**

**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 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 Central Items have been 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:

	<u>2020-21</u> HK\$	<u>2019-20</u> HK\$
<b>a. <u>Income</u></b>		
After School Care Programme – Fee Waiving Subsidy Scheme	70,932.00	91,800.00
Recognised expenses under relief measures under the epidemic of COVID-19	23,400.00	-
Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent	-	<u>75,947.00</u>
Total	<u>94,332.00</u>	<u>167,747.00</u>
<b>b. <u>Expenditure</u></b>		
After School Care Programme – Fee Waiving Subsidy Scheme	<u>68,628.00</u>	<u>61,043.35</u>
Total	<u>68,628.00</u>	<u>61,043.35</u>

Details are analysed in Annex 1.

**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.

Details are analysed in Annex 2.

**THE MONGKOK KAI-FONG ASSOCIATION LIMITED**

**(BY GUARANTEE)**

**NOTES ON THE ANNUAL FINANCIAL REPORT**

**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.

The breakdown on Other Income (paragraph 2.29 of LSG Manual (October 2016)) is as follows:

	<u>2020-21</u> HK\$	<u>2019-20</u> HK\$
<u>Other Income</u>		
(a) Fees and charges for services incidental to the operation of subvented services	2,134,859.70	4,367,412.57
(b) Subsidy from Central Items (CI) – After School Care Programme (ASCP) – Fee Waiving Subsidy Scheme (FWSS)	68,628.00	-
(c) Others	<u>322,021.90</u>	<u>1,162,391.48</u>
Sub-Total	2,525,509.60	5,529,804.05
Less: Utilised allocation under CI – ASCP - FWSS which forms as part of Other Income	<u>(68,628.00)</u>	<u>-</u>
Total	<u><u>2,456,881.60</u></u>	<u><u>5,529,804.05</u></u>

**THE MONGKOK KAI-FONG ASSOCIATION LIMITED**

**(BY GUARANTEE)**

**NOTES ON THE ANNUAL FINANCIAL REPORT**

**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\$700,000.00 each paid under LSG is appended below:

<u>Analysis of Personal Emoluments paid under LSG</u>	<u>No. of Posts</u>	<u>2020-21</u> HK\$
HK\$700,001 – HK\$800,000 p.a.	1	705,108.00
HK\$800,001 – HK\$900,000 p.a.	4	3,369,431.00
HK\$900,001 – HK\$1,000,000 p.a.	1	957,618.00
HK\$1,000,001 – HK\$1,100,000 p.a.	-	-
HK\$1,100,001 – HK\$1,200,000 p.a.	-	-
>HK\$1,200,000 p.a.	1	1,394,844.00
		<u>1,394,844.00</u>

**7. OTHER CHARGES**

The breakdown on Other Charges is as follows:

	<u>2020-21</u> HK\$	<u>2019-20</u> HK\$
Other charges		
(a) Utilities	390,326.80	611,931.48
(b) Food	788,216.86	955,146.80
(c) Administrative Expenses	276,567.17	268,081.20
(d) Stores and Equipment	820,852.76	873,463.70
(e) Repair and Maintenance	393,215.90	250,373.50
(f) Special Allowances	160.00	179,791.20
(g) Programme Expenses	1,323,794.30	2,932,829.57
(h) Transportation and Travelling	112,244.19	124,042.67
(i) Insurance	623,364.20	580,236.59
(j) Miscellaneous	128,322.60	126,577.20
(k) Purchases on Paramedical Services Fee	231,126.00	183,336.00
(l) After School Care Programme Expenditure	512,800.70	-
Sub-Total	5,600,991.48	7,085,809.91
Less: Utilised allocation under CI-ASCP-FWSS which forms as part of Other Income to fund the operating expenses of FSA-related activities	<u>(68,628.00)</u>	<u>-</u>
Total	<u>5,532,363.48</u>	<u>7,085,809.91</u>

**THE MONGKOK KAI-FONG ASSOCIATION LIMITED**

**(BY GUARANTEE)**

**NOTES ON THE ANNUAL FINANCIAL REPORT**

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

	Analysis of Lump Sum Grant Reserve and Balances of Other SWD Subventions				
	Lump Sum Grant	Adjustment for Utilised allocation Under ASCP-FWSS	Rent and Rates	Central Items	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>INCOME</b>					
Lump Sum Grant	44,286,198.00	-	-	-	44,286,198.00
Fee Income	490,090.60	-	-	-	490,090.60
Other Income	2,525,509.60	(68,628.00)	-	-	2,456,881.60
Interest Received (Note (1))	169.71	-	-	-	169.71
Rent and Rates	-	-	159,138.00	-	159,138.00
Central Items	-	-	-	94,332.00	94,332.00
<b>Total Income (a)</b>	<b>47,301,967.91</b>	<b>(68,628.00)</b>	<b>159,138.00</b>	<b>94,332.00</b>	<b>47,486,809.91</b>
<b>EXPENDITURE</b>					
Personal Emoluments	40,140,691.15	-	-	-	40,140,691.15
Other Charges	5,600,991.48	(68,628.00)	-	-	5,532,363.48
Rent and Rates	-	-	186,568.00	-	186,568.00
Central Items	-	-	-	68,628.00	68,628.00
<b>Total Expenditure (b)</b>	<b>45,741,682.63</b>	<b>(68,628.00)</b>	<b>186,568.00</b>	<b>68,628.00</b>	<b>45,928,250.63</b>
<b>Surplus/(Deficit) for the year (a) – (b)</b>	<b>1,560,285.28</b>	<b>-</b>	<b>(27,430.00)</b>	<b>25,704.00</b>	<b>1,558,559.28</b>
Less: Surplus of Provident Fund	(518,688.85)	-	-	-	(518,688.85)
	1,041,596.43	-	(27,430.00)	25,704.00	1,039,870.43
<b>Surplus/(Deficit) b/f (Note (2))</b>	<b>9,857,119.92</b>	<b>-</b>	<b>(163,038.00)</b>	<b>285,639.03</b>	<b>9,979,720.95</b>
	10,898,716.35	-	(190,468.00)	311,343.03	11,019,591.38
Add: Staff In-service Training Fund	112,804.80	-	-	-	112,804.80
Add: Recovered by SWD	-	-	163,036.00	-	163,036.00
Less: Refunded to SWD	-	-	-	(75,947.00)	(75,947.00)
<b>Surplus/(Deficit) c/f (Note (4))</b>	<b>11,011,521.15</b>	<b>-</b>	<b>(27,432.00)</b>	<b>235,396.03</b>	<b>11,219,485.18</b>

Notes:

- (1) Interest received on LSG 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 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 Infirmity Care Supplement, if any, as per Schedule for Central Items.
- (4) The level of LSG cumulative reserve less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.

## THE MONGKOK KAI-FONG ASSOCIATION LIMITED

(BY GUARANTEE)

Schedule for Central Items  
Analysis of Subvention and Expenditure for the Period from 1 April 2020 to 31 March 2021

Unit code (Note 7)	Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year (Note 3) (b)	Surplus b/f (Note 5) (c)	Refund to Government (d)	Surplus c/f (Note 6) (e)=(c)+(a)-(b)-(d)
4029	SWD- Subsidised After School Care Programme	After School Care Programme – Fee Waiving Subsidy Scheme	HK\$ 94,332.00	HK\$ 68,628.00	HK\$ 25,704.00	HK\$ -	HK\$ 209,692.03	HK\$ -	HK\$ 235,396.03
	Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent								
							75,947.00	(75,947.00)	-
			94,332.00	68,628.00	25,704.00	-	285,639.03	(75,947.00)	235,396.03
		TOTAL:							

**THE MONGKOK KAI-FONG ASSOCIATION LIMITED**  
**(BY GUARANTEE)**

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Period from 1 April 2020 to 31 March 2021**

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 or allocation letter(s) issued by Social Welfare Department 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<sup>th</sup> 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. "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 no. are extracted from the playlist 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 pervious year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.

**Schedule For Rent and Rates**  
**Analysis of Subvention and Expenditure for the period from 1 April 2020 to 31 March 2021**

**THE MONGKOK KAI-FONG ASSOCIATION LIMITED**

This represents the amount paid by Social Welfare Department. The details are analysed below:

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		HK\$	HK\$	HK\$	HK\$
Unit 4025 District Elderly Community Centre	Rent (Note 3)	-	-	-	-
	Rates	51,518.00	64,200.00	-	(12,682.00)
	Total	51,518.00	64,200.00	-	(12,682.00)
Unit 4039 Neighbourhood Elderly Centre	Rent	8,046.00	12,060.00	-	(4,014.00)
	Rates	6,618.00	100.00	6,518.00	-
	Total	14,664.00	12,160.00	6,518.00	(4,014.00)
Unit 4040 Chan Hing Social Services Centre	Rent	-	-	-	-
	Rates	92,956.00	110,208.00	-	(17,252.00)
	Total	92,956.00	110,208.00	-	(17,252.00)
	Grand Total	159,138.00	186,568.00	6,518.00	(33,948.00)

Notes:

- 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.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.

**Schedule For Investment  
Analysis of Investment As At 31 March 2021**

**THE MONGKOK KAI-FONG ASSOCIATION LIMITED**

	<u>2020-21</u> HK\$	<u>2019-20</u> HK\$
LSG Reserve as at 31 March	11,011,521.15	9,857,119.92
Represented by:		
Investments:		
a. HKD bank account balances	11,011,521.15	9,857,119.92
b. HKD 24-hour call deposits	-	-
c. HKD fixed deposits	-	-
d. HKD certificate of deposits	-	-
e. HKD bonds	-	-
	<u>11,011,521.15</u>	<u>9,857,119.92</u>

Note: The investments should be reported at historical cost.

Confirmed by:

.....  
Chairman

Date: 22 October 2021

.....  
Executive Director

Date: 22 October 2021

**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](mailto: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) : The Mongkok Kai-Fong Association Ltd. ( 508 )**

**Part (A): Remuneration Packages**

Information of my staff in the top three tiers -

**(1) Staff of 1<sup>st</sup> Tier** <sup>[1]</sup>

- |   |                            |   |
|---|----------------------------|---|
| (a) Number of staff   | 1                          |   |
| (b) Comparable rank in civil service <sup>[2]</sup>   | Senior Social Work Officer |   |
| (c) Post  | Executive Director         |   |
| (d) Total annual staff costs <sup>[3]</sup> (including those not under SWD subventions, if applicable)<br><i>[1(d) should be equal to or greater than 1(e)]</i> |                            | \$ 1,394,844<br><i>(round up to the nearest dollar)</i> |
| (e) Total annual staff costs under SWD subventions<br><i>[1(e)=1(g)(i)+(ii)+(iii)+(iv)]</i>   |                            | \$ 1,394,844<br><i>(round up to the nearest dollar)</i> |
| (f) Please specify the months covered if (1)(e) was not incurred for the full year: _____ months  |                            |   |
| (g) Breakdown of (1)(e)   |                            |   |
| (i) Salary <sup>[4]</sup>   |                            | \$ 1,212,912  |
| (ii) Provident fund   |                            | \$ 181,932  |
| (iii) Cash allowance <sup>[5]</sup> (please specify if any: _____)  | )                          | \$ -  |
| (iv) Non-cash based benefits <sup>[6]</sup> (please specify if any: _____)  | )                          | \$ -  |

**(2) Staff of 2<sup>nd</sup> Tier** <sup>[1]</sup>

(a) Number of staff	1	
(b) Comparable rank in civil service <sup>[2]</sup>	Social Work Officer	
(c) Post	Programme Director	
(d) Total annual staff costs <sup>[3]</sup> (including those not under SWD subventions, if applicable) [2(d) should be equal to or greater than 2(e)]		\$ <u>957,618</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>957,618</u> <i>(round up to the nearest dollar)</i>
(f) Breakdown of (2)(e)		
(i) Salary <sup>[4]</sup>		\$ <u>832,710</u>
(ii) Provident fund		\$ <u>124,908</u>
(iii) Cash allowance <sup>[5]</sup> (please specify if any: )		\$ <u>-</u>
(iv) Non-cash based benefits <sup>[6]</sup> (please specify if any: )		\$ <u>-</u>

**(3) Staff of 3<sup>rd</sup> Tier** <sup>[1]</sup>

(a) Number of staff	1	
(b) Comparable rank in civil service <sup>[2]</sup>	Assistant Social Work Officer	
(c) Post	Counselling Service Officer	
(d) Total annual staff costs <sup>[3]</sup> (including those not under SWD subventions, if applicable) [3(d) should be equal to or greater than 3(e)]		\$ <u>847,524</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>847,524</u> <i>(round up to the nearest dollar)</i>

(f) Breakdown of (3)(e)

(i) Salary <sup>141</sup>		\$ <u>736,980</u>
(ii) Provident fund		\$ <u>110,544</u>
(iii) Cash allowance <sup>151</sup> (please specify if any: )	)	\$ <u>-</u>
(iv) Non-cash based benefits <sup>161</sup> (please specify if any: )	)	\$ <u>-</u>

(4) Review for changes <sup>171</sup>

	<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)]	\$ <u>3,530,259</u>	\$ <u>3,199,986</u>

(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):*

The decrease in amount is mainly due to personnel changes in the posts

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**Part (B): Information on Staff Serving Their First Contract <sup>[8]</sup> <sup>[9]</sup>**

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
<b>(a) Tier <sup>[1]</sup></b>	1st/ 2nd/ 3rd*	1st/ 2nd/ 3rd*	1st/ 2nd/ 3rd*
<b>(b) Comparable rank in civil service <sup>[2]</sup></b>			
<b>(c) Post</b>			
<b>(d) Total annual staff costs <sup>[3]</sup></b>	\$	\$	\$
<b>(e) Total annual staff costs under SWD subventions (e)=[(g)(i)+(ii)+(iii)+(iv)]</b>	\$	\$	\$
<b>(f) Please specify the months covered if (e) was not incurred for the full year</b>			
<b>(g) (i) Salary <sup>[4]</sup></b>	\$	\$	\$
<b>(ii) Provident fund</b>	\$	\$	\$
<b>(iii) Cash allowance <sup>[5]</sup> (please specify if any)</b>	\$	\$	\$
<b>(iv) Non-cash based benefits <sup>[6]</sup> (please specify if any)</b>	\$	\$	\$

**Part (C): Public Disclosure of the Review Report**<sup>191</sup>

Our organisation ~~\*has disclosed~~ / will disclose (please specify the commencement date: 29-10-2021) the Review Report for 2020-21 (only Part (A)) through one or more of the following channels and will make it available to the public upon request -

(\*Please delete as appropriate.)

<b>Channel(s) of Disclosure</b>	
<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 checked="" type="checkbox"/>	Uploading the information to our website
<input type="checkbox"/>	Reporting the information in our Annual Report
<input type="checkbox"/>	Publishing the information through special circular(s), newsletter(s) or whatever means (please enclose the copy/copies for SWD's reference)

**Part (D): Declaration by Chairperson**

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

Contact Person : Mr/~~Ms~~ Ng Kwok Wa      Signature of Chairperson : 

Title : Executive Director      Name : Mr/ Ms Leung Wah Sing

Tel. No. : 2395-3107      Tel. No. : 2395-3107

Email Address : pdchssc@mkkfa.org.hk      Date : 22-10-2021