

**HEUNG HOI CHING KOK LIN ASSOCIATION**  
**香海正覺蓮社**

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**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**邱在光合伙會計師行有限公司**  
**C K YAU & PARTNERS CPA LIMITED**  
Chartered Accountants  
Certified Public Accountants (Practising)

11-13/F., Pico Tower  
66 Gloucester Road  
Wanchai, Hong Kong

**REVIEW REPORT TO THE MANAGEMENT COMMITTEE OF**  
**HEUNG HOI CHING KOK LIN ASSOCIATION**  
(incorporated in Hong Kong and limited by guarantee)

We have audited the financial statements of Heung Hoi Ching Kok Lin Association ("the Association") for the year ended 31 March 2020 and have issued an unqualified auditors' report thereon dated 29 October 2020.

We conducted our review of the attached Annual Financial Report on pages 3 to 9 of the Association for the year ended 31 March 2020 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 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 2020 :

- (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 and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;

**Directors**

Joseph Y K Yau 邱賢君  
FCPA(Practising) FCPA (Canada), CA, FCMA  
FTIHK CTA BComm FCIS (Canada) FAIA  
MSCA HonAAT MIHRM(HK) FHKSI FHKRFP

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Wilson Yau 邱偉信  
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**Senior Consultant**

Lindy W W Yau 邱韜華  
FCPA ACA FAIA  
MSCA MIHRM(HK) FLCCI

**Senior Advisor**

Alex C B Wong 王振邦  
FCCA FTIHK FCPA FCA

**REVIEW REPORT TO THE MANAGEMENT COMMITTEE OF**  
**HEUNG HOI CHING KOK LIN ASSOCIATION**  
(incorporated in Hong Kong and limited by guarantee)

**REVIEW CONCLUSIONS (CONTINUED)**

- (b) (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 Provident Fund arrangements during the year ended 31 March 2020.

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.



**C K Yau & Partners CPA Limited**  
**Chartered Accountants**  
**Certified Public Accountants (Practising)**

**TAM King Tong**  
**Practising Certificate Number P02894**

Hong Kong, 29 October 2020

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## ANNUAL FINANCIAL REPORT

NGO: HEUNG HOI CHING KOK LIN ASSOCIATION

**FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020**

(in Hong Kong Dollars)

	<u>Note</u>	<u>2019/20</u>	<u>2018/19</u>
<b>A. INCOME</b>			
1. Lump Sum Grant			
(a) Lump Sum Grant (excluding Provident Fund)	1b	\$ 185,937,501.00	\$ 173,200,175.00
(b) Provident Fund	1c	14,189,876.00	13,422,008.00
2. Fee Income	2	22,335,972.00	22,074,263.00
3. Central Items	3	18,359,885.00	11,228,330.00
4. Rent and Rates	4	2,820,690.00	2,768,619.00
5. Other Income	5	2,791,671.15	2,622,842.80
6. Interest Received		1,664,438.28	1,162,568.14
		\$ 248,100,033.43	\$ 226,478,805.94
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
(a) Salaries		\$ 168,412,330.35	\$ 157,485,787.96
(b) Provident Fund	1c	10,613,819.14	14,069,990.08
(c) Allowances		3,849,386.97	2,363,518.00
Sub-total	6	182,875,536.46	173,919,296.04
2. Other Charges	7	38,039,921.29	35,041,588.14
3. Central Items	3	16,547,619.48	11,228,330.00
4. Rent and Rates	4	2,728,879.80	2,715,866.20
		\$ 240,191,957.03	\$ 222,905,080.38
<b>C. SURPLUS FOR THE YEAR</b>			
	8	\$ 7,908,076.40	\$ 3,573,725.56

The Annual Financial Report from pages 3 to 9 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



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Chairman  
SHI Hongming



\_\_\_\_\_  
First Vice Chairman  
SIK Ku Tay

Date : 29 October 2020

**NGO: HEUNG HOI CHING KOK LIN ASSOCIATION**

**NOTES ON THE ANNUAL FINANCIAL REPORT  
FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020**

(in Hong Kong Dollars)

**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 Lump Sum Grant (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:

<b><u>Provident Fund Contribution</u></b>	<b>Snapshot Staff</b>	<b>6.8% and Other Posts</b>	<b><u>Total</u></b>
Subvention Received	\$ 3,409,876.00	\$ 10,780,000.00	\$ 14,189,876.00
Provident Fund Contribution Paid during the year	(3,243,565.86)	(7,370,253.28)	(10,613,819.14)
Surplus for the year	166,310.14	3,409,746.72	3,576,056.86
<u>Add:</u> Surplus b/f	332,158.37	31,102,207.69	31,434,366.06
<u>Less:</u> Refunded to / adjusted by SWD			
for 2017/18	(106,167.00)	51,678.00	(54,489.00)
for 2014/15	7,740.36	(5,023.36)	2,717.00
Surplus c/f	<u>\$ 400,041.87</u>	<u>\$ 34,558,609.05</u>	<u>\$ 34,958,650.92</u>

**NGO: HEUNG HOI CHING KOK LIN ASSOCIATION**

**NOTES ON THE ANNUAL FINANCIAL REPORT  
FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020**

(in Hong Kong Dollars)

**2. FEE INCOME**

This represents social welfare fee income received for the year in respect of the fees and charges recognized 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 Lump Sum Grant and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGO. 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 (October 2016)). The income and expenditure of each of the Central Items are as follows:

	<u>2019/20</u>	<u>2018/19</u>
<b>(a) Income</b>		
Dementia Supplement for Residential Elderly Services	\$ 10,525,858.00	\$ 8,805,462.00
Infirmiry Care Supplement for Residential Elderly Services	3,526,731.00	2,422,868.00
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"	1,656,652.00	-
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	2,650,644.00	-
	<u>\$ 18,359,885.00</u>	<u>\$ 11,228,330.00</u>
<b>(b) Expenditure</b>		
Dementia Supplement for Residential Elderly Services	\$ 10,525,858.00	\$ 8,805,462.00
Infirmiry Care Supplement for Residential Elderly Services	3,526,731.00	2,422,868.00
Training Sponsorship Scheme for MOT/MPT Programme	540,000.00	-
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"	40,050.00	-
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	1,914,980.48	-
	<u>\$ 16,547,619.48</u>	<u>\$ 11,228,330.00</u>

**4. RENT AND RATES**

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

**NGO: HEUNG HOI CHING KOK LIN ASSOCIATION**

**NOTES ON THE ANNUAL FINANCIAL REPORT  
FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020**

(in Hong Kong Dollars)

**5. OTHER INCOME**

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

The breakdown on Other Income is as follows:

	<u>2019/20</u>	<u>2018/19</u>
(a) Fees and charges for services incidental to the operation of subvented services	\$ 2,310,877.50	\$ 2,078,969.40
(b) Programme fee income	395,468.10	451,939.00
(c) Income of Health Food	66,869.00	67,276.00
(d) Sundry income	18,456.55	24,658.40
<b>Total</b>	<u>\$ 2,791,671.15</u>	<u>\$ 2,622,842.80</u>

**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:

<b>Analysis of Personal Emoluments paid under LSG</b>	<u>No. of Posts</u>	
HK\$700,001 – HK\$800,000 p.a.	10	\$ 7,325,993.62
HK\$800,001 – HK\$900,000 p.a.	14	11,713,764.13
HK\$900,001 – HK\$1,000,000 p.a.	9	8,633,341.50
HK\$1,000,001 – HK\$1,100,000 p.a.	2	2,105,942.00
HK\$1,100,001 – HK\$1,200,000 p.a.	2	1,111,943.00
>HK\$1,200,000 p.a.	3	6,154,602.00

**7. OTHER CHARGES**

The breakdown on Other Charges is as follows :

	<u>2019/20</u>	<u>2018/19</u>
(a) Utilities	\$ 8,779,113.65	\$ 8,305,059.93
(b) Food	11,245,944.33	11,329,642.74
(c) Administrative Expenses	1,241,667.90	1,066,326.44
(d) Stores and Equipment	6,878,873.21	5,669,108.78
(e) Repair and Maintenance	5,352,606.89	4,236,287.47
(f) Programme Expenses	749,475.59	820,966.48
(g) Transportation and Travelling	355,921.09	280,459.40
(h) Insurance	2,330,012.06	2,278,526.63
(i) Miscellaneous	1,106,306.57	1,055,210.27
<b>Total</b>	<u>\$ 38,039,921.29</u>	<u>\$ 35,041,588.14</u>

NGO: HEUNG HOI CHING KOK LIN ASSOCIATION

NOTES ON THE ANNUAL FINANCIAL REPORT  
FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020  
(in Hong Kong Dollars)

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

	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
<b>Income</b>				
Lump Sum Grant	\$ 200,127,377.00	\$ -	\$ -	\$ 200,127,377.00
Fee Income	22,335,972.00	-	-	22,335,972.00
Other Income	2,791,671.15	-	-	2,791,671.15
Interest Received (Note 1)	1,664,438.28	-	-	1,664,438.28
Rent and Rates	-	2,704,864.00	-	2,704,864.00 *
Central Items	-	-	18,359,885.00	18,359,885.00
<b>Total Income (a)</b>	<b>\$ 226,919,458.43</b>	<b>\$ 2,704,864.00</b>	<b>\$ 18,359,885.00</b>	<b>\$ 247,984,207.43</b>
<b>Expenditure</b>				
Personal Emoluments	\$ 182,875,536.46	\$ -	\$ -	\$ 182,875,536.46
Other Charges	38,039,921.29	-	-	38,039,921.29
Rent and Rates	-	2,728,879.80	-	2,728,879.80
Central Items	-	-	16,547,619.48	16,547,619.48
<b>Total Expenditure (b)</b>	<b>\$ 220,915,457.75</b>	<b>\$ 2,728,879.80</b>	<b>\$ 16,547,619.48</b>	<b>\$ 240,191,957.03</b>
<b>Surplus/(deficit) for the year (a)-(b)</b>	<b>\$ 6,004,000.68</b>	<b>\$ (24,015.80)</b>	<b>\$ 1,812,265.52</b>	<b>\$ 7,792,250.40</b>
<u>Add</u> : Back payment of rent and rates for 2018/19	-	115,826.00	-	115,826.00 *
<b>Total surplus/(deficit) for the year</b>	<b>6,004,000.68</b>	<b>91,810.20</b>	<b>1,812,265.52</b>	<b>7,908,076.40</b>
Add/(Less): Deficit/(Surplus) of Provident Fund	(3,576,056.86)	-	-	(3,576,056.86)
	2,427,943.82	91,810.20	1,812,265.52	4,332,019.54
<b>Surplus / (Deficit) b/f (Note 2)</b>	<b>80,069,270.27</b>	<b>(148,074.00)</b>	<b>540,000.00</b>	<b>80,461,196.27</b>
	82,497,214.09	(56,263.80)	2,352,265.52	84,793,215.81
<u>Add</u> : Refund from Government to cover the over-refunded to Government in 2018/19	-	2,859.00	-	2,859.00
<u>Less</u> : Refund to Government	-	(2,193.00)	-	(2,193.00)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplementary (Note 3))	-	-	-	-
<b>Surplus / (Deficit) c/f (Note 4)</b>	<b>\$ 82,497,214.09</b>	<b>\$ (55,597.80)</b>	<b>\$ 2,352,265.52</b>	<b>\$ 84,793,881.81</b>

\* Total income \$2,820,690 in 2019/20.

**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 LSG 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.



SCHEDULE FOR CENTRAL ITEMS  
ANALYSIS OF SUBVENTION AND EXPENDITURE  
FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

NAME OF NGO: HEUNG HOI CHING KOK LIN ASSOCIATION

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year			Surplus b/f (Note 5) (e)	Refunded to Government (f)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)			
		\$	\$	\$	\$	\$	\$	\$	\$	\$
#7977 Buddhist Po Ching Home for the Aged Women	Dementia Supplement for Residential Elderly Services	5,262,929.00	5,262,929.00	-	-	-	-	-	-	-
#7976 Buddhist Po Ching Care and Attention Home for the Aged Women	Dementia Supplement for Residential Elderly Services	2,821,364.00	2,821,364.00	-	-	-	-	-	-	-
#7975 Buddhist Li Ka Shing Care and Attention Home for the Elderly	Dementia Supplement for Residential Elderly Services	2,441,565.00	2,441,565.00	-	-	-	-	-	-	-
#2522 Buddhist Po Ching Home for the Aged Women	Infirmiry Care Supplement for Residential Elderly Services	3,526,731.00	3,526,731.00	-	-	-	-	-	-	-
#251 Heung Hoi Ching Kok Lin Association (NGO)  (As per SWD letter : SWD/S/203/7 on 11 February 2020)	Training sponsorship scheme for MOT/MPT programme		540,000.00	(540,000.00)	-	-	-	540,000.00	-	-
	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"	1,656,652.00	40,050.00	1,616,602.00	-	-	-	-	-	1,616,602.00
	Special allowance for staff of subvented residential service units in respect of COVID-19	2,650,644.00	1,914,980.48	735,663.52	-	-	-	-	-	735,663.52
<b>Total</b>		<b>18,359,885.00</b>	<b>16,547,619.48</b>	<b>1,812,265.52</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>540,000.00</b>	<b>-</b>	<b>2,352,265.52</b>

- Note :
- 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.
  - Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
  - Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
  - 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 SWDS/104/2 Pt. 18 dated 31 March 2020.
    - Dementia Supplement for Elderly with Disabilities
    - Infirmiry Care Supplement for the Aged Blind Persons
    - Dementia Supplement for Residential Elderly Services
    - Infirmiry Care Supplement for Residential Elderly Services
  - "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
  - "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
  - Unit codes and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
  - The income and expenditure for the Special one-off Subsidy for Better Care for Elderly Persons with Dementia or Requiring Infirmiry Care as allocated via SWD's letter ref. SWD/S/E/RC/3 Pt. 7 dated 27 February 2017 should also be included in the income/expenditure of the respective items.
  - 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.
  - The income and expenditure for the Special one-off Subsidy for Better Care for Elderly Persons with Dementia or Requiring Infirmiry Care as allocated via SWD's letter ref. SWD/S/E/RC/3 Pt. 7 dated 27 February 2017 should also be included in the income/expenditure of the respective items.
  - 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 2019 TO 31 MARCH 2020**

**NAME OF NGO: HEUNG HOI CHING KOK LIN ASSOCIATION**

<b>Unit Code and Name</b>	<b>Subvented Element</b>	<b>Subvention Released (Note 1)</b>	<b>Actual Expenditure</b>	<b>Surplus (Note 2)</b>	<b>Deficit (Note 2)</b>
		\$	\$	\$	\$
#7889 – Buddhist Po Ching Home for the Aged Women	Rent (Note 3)	222,224.00	230,400.00	-	(8,176.00)
	Rates	370,373.00	374,500.00	-	(4,127.00)
	<b>Total</b>	<b>592,597.00</b>	<b>604,900.00</b>	<b>-</b>	<b>(12,303.00)</b>
#2552 – Buddhist Po Ching Care and Attention Home for the Aged Women	Rent (Note 3)	57,960.00	57,960.00	-	-
	Rates	87,100.00	87,100.00	-	-
	<b>Total</b>	<b>145,060.00</b>	<b>145,060.00</b>	<b>-</b>	<b>-</b>
#2553 – Buddhist Li Ka Shing and Attention Home for the Elderly	Rent (Note 3)	280,702.00	280,702.00	-	-
	Rates	482,500.00	482,500.00	-	-
	<b>Total</b>	<b>763,202.00</b>	<b>763,202.00</b>	<b>-</b>	<b>-</b>
#7886 – Buddhist Li Chong Yuet Ming Nursing Home for the Elderly	Rent (Note 3)	272,032.00	279,930.90	-	(7,898.90)
	Rates	453,387.00	457,200.90	-	(3,813.90)
	<b>Total</b>	<b>725,419.00</b>	<b>737,131.80</b>	<b>-</b>	<b>(11,712.80)</b>
#2643 – Buddhist Ho Wong Po Neighbourhood Elderly Centre	Rent (Note 3)	466,186.00	466,186.00	-	-
	Rates	12,400.00	12,400.00	-	-
	<b>Total</b>	<b>478,586.00</b>	<b>478,586.00</b>	<b>-</b>	<b>-</b>
<b>Grant Total</b>		<b>2,704,864.00</b>	<b>2,728,879.80</b>	<b>-</b>	<b>(24,015.80)</b>

**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.
- 3 Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government rent.

**Remark:**

To tally with the amount shown in this schedule with that reported in Note 8 of AFR, back payments of rent and rates can be excluded from "Income" and be shown as a separate item after "Surplus/ deficit b/p" in Note 8 of AFR.