



遵守社會福利署《最佳執行指引》

In Compliance with the "Best Practice Manual" of Social Welfare Department

「整筆撥款儲備」的執行安排

社會福利署於2000-01年起實施整筆過撥款制度。而根據「整筆撥款」獨立檢討委員會之建議，各社會福利署津助之非政府機構就財務管理、人力資源管理及機構管治及問責等範疇制訂《最佳執行指引》及規範用以確保機構符合《最佳執行指引》的要求。《最佳執行指引》已於2014年4月經整筆撥款督導委員會通過，並於同年的7月1日正式生效。

「整筆撥款儲備」泛指各津助機構收取社會福利署的「整筆撥款」後扣除社會福利署指引內可扣減的認可費用後所得之盈餘。本會訂定了以下原則及政策應用於社會福利署下「整筆撥款」津助的服務單位，即社區復康網絡及輔助就業服務。《整筆撥款儲備》的使用原則如下：

1. 用於持續改善慢性病患者、殘疾人士及其家屬的服務，令他們得享更佳質素的生活。
2. 用於建立有競爭力的員工團隊，可維持或加強服務。
3. 用於改善服務及發展所需的硬件及軟件。
4. 儲備的運用應符合長遠財務的可延續性及可行性目標。

「整筆撥款儲備」將使用於以下範疇：

1. 履行與社會福利署津助僱員簽訂的合約協議，包括定影及非定影員工，使每位員工每年獲薪酬調整的安排。
2. 推動新服務、創意計劃及填補未被滿足的服務需求。
3. 員工發展及培訓，應付不斷轉變的服務需求。
4. 購置設備及儀器去建立及加強各種系統。
5. 原則上，保留的「整筆撥款儲備」應不多於每年津助額的百分之二十五。

本會復康委員會每年檢討和討論如何管理及運用有關儲備以配合有關服務的發展。並備有財務報告、財務計劃等文件。本會亦備有內部文件，說明管理及監察整筆撥款儲備的政策及程序，讓員工知悉有關程序。

本會2015-16年度「整筆撥款儲備」及「公積金儲備」的狀況如下：

1. 「整筆撥款儲備」為港幣\$3,450,000
2. 「定影員工公積金儲備」虧損為港幣\$88,000 (已向社署申請增補撥款)
3. 「非定影員工公積金儲備」為港幣\$1,407,000

備註 Notes：

- 「定影員工」即於2000年整筆撥款制度實施前已受聘的員工。
Snapshot staff refers to staff employed by the Society before the implementation of LSGSS in 2000.
- 「非定影員工」即於2000年整筆撥款制度實施後新聘的員工。
Non-snapshot staff refer to those staff employed by the Society after the implementation of LSGSS in 2000.

The Use of Lump Sum Grant Reserve

Social Welfare Department (SWD) introduced the Lump Sum Grant Subvention System (LSGSS) in 2000-01. In accordance with the recommendations of the Lump Sum Grant Independent Review Committee (LSGIRC), all subvented non-governmental organizations shall develop a Best Practice Manual on financial management, human resource management, as well as corporate governance and accountability and detail the criteria and procedures to ensure compliance with the requirements of the "Best Practice Manual (BPM)". The BPM was endorsed by the Lump Sum Grant Steering Committee (LSGSC) in April 2014 and came into effect on 1 July 2014.

LSG Reserve is set up for any surplus funds from recurrent subventions from SWD intended for operating expenditure for Funding and Service Agreement (FSA) or FSA related activities. The Society specified the principles and drafted policies on the Use of LSG Reserve applicable to service units under the Lump Sum Grant (LSG) Subvention of Social Welfare Department (SWD). It includes the Community Rehabilitation Network and Supported Employment Services. Principles of the use of LSG Reserve:

1. The LSG Reserve is used for the continuous service improvement to assist persons with visceral disability or chronic illness, persons with disabilities and their families to continue to have quality life in their own homes and community.
2. The Reserve is used to building up a competitive staff team with high quality to maintain or strengthen the service delivery.
3. The Reserve is used to enhance both the hardware and software for the services development and provision.
4. The Reserve is operated at a level to ensure the long term financial sustainability and viability.

The LSG Reserve will be used:

1. To fulfill the contractual agreement to all staff under subvention (both the snapshot and the non-snapshot) so that every staff can enjoy the entitled annual salary increment.
2. To support new services initiatives, to promote innovation and to fulfill the unmet service needs.
3. To support staff development and training to meet the changing service needs.
4. To purchase the necessary equipment to enhance and build up systems in response to its service strategic planning, after exhausting other funding sources (e.g. Lottery Fund).
5. In principle, the Reserve will be kept at the amount of not more than 25% of the annual subvention.

The Committee on Rehabilitation of HKSR is responsible for reviewing and discussing on the management and use of the LSG Reserve in respect of the service development of the Society. Financial reports and budgets would be prepared. Documentation of policies and procedures on the monitoring the use of LSG Reserve are available for staff information.

The details of the Society's LSG Reserve and PF Reserve in 2015-16 are as follow:

1. LSG Reserve recorded a surplus of HK\$3,450,000
2. PF Reserve for snapshot staff recorded a deficit of \$88,000 (Additional allocation was applied from SWD)
3. PF Reserve for non-snapshot staff recorded a surplus of HK\$1,407,000