Form A

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

Self-assessment Report for the Reporting Year of 2025-26

The Government has promulgated a set of guidelines concerning the effective control and monitoring of the structure, ranking and remuneration for the top three tiers executives in subvented bodies, and set out the arrangements for the public disclosure of such information. As stated in the Lump Sum Grant (LSG) Subvention Manual, Non-governmental Organisations (NGOs) receiving Government subvention are accountable for the use of public funds and are required to submit Self-assessment Report (SAR) on Remuneration Packages for Staff in the Top Three Tiers. For the avoidance of doubt, all NGOs are required to submit the SARs regardless of whether they are required to submit the Review Report on Remuneration Packages for Staff in the Top Three Tiers (Review Report).

*[Please read the explanatory notes before completing this form. The completed SAR should reach the Social Welfare Department (SWD) through the SPMIS by **31 October 2026**.]*

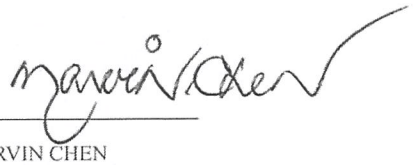
Name of NGO (code) : **Kiangsu Chekiang and Shanghai Residents (Hong Kong) Association (424)**

1. The average recurrent subvention (Note 1) which this organisation received from the SWD during the past four years from 2021-22 to 2024-25 (Note 2) (excluding the reporting year) amount to $45,958,950 which represents 90.25% of this organisation's average operating income pertaining to welfare services/programmes (Note 3) within the same period. The details are listed as follows -

Year (Note 2) (the four years before the reporting year)	**Recurrent Subvention** *(round up to the nearest dollar)* $	**Operating Income (Note 3)** *(round up to the nearest dollar)* $
2021-22	44,876,267 (a)	49,747,125 (aa)
2022-23	44,986,322 (b)	49,760,873 (bb)
2023-24	46,650,254 (c)	51,746,793 (cc)
2024-25	47,322,954 (d)	52,463,118 (dd)
Average: (e) = [(a)+(b)+(c)+(d)] / 4 (f) = [(aa)+(bb)+(cc)+(dd)] / 4	45,958,950 (e)	50,929,478 (f)
Average annual recurrent subvention / Average annual operating income [(e) / (f) x 100%] = (g)		90.25% (g)

2. I confirm that the following condition applies to this organisation -

Submission of Review Report *(Please select as appropriate.)*	
○	This organisation is **required** to conduct an annual review of staff in the top three tiers and submit the Review Report in accordance with the LSG Subvention Manual.
○	This organisation is not required to conduct an annual review but the Review Report is **voluntarily submitted** to enhance public accountability and promote the public's understanding of this organisation's financial position.
○	This organisation is **not required** to submit the Review Report.

Contact Person:	HO SZE LAI SARAH	Signature of Chairperson*:	
Post Title:	HOSTEL SERVICES SUPERVISOR	Name:	MARVIN CHEN
Tel. No.:	2467 5967	Tel. No.:	2525 0446
Email Address:	slho@kth.kcsra.org	Date:	15.10.2026

* In case of exceptional circumstances where this report is required to be signed by a delegated staff member, written authorisation from the Chairperson should be submitted to the SWD.

Calculation of the Income Threshold

$$\frac{\text{Recurrent subvention provided by the SWD to the NGO (e)}}{\text{Operating income of the NGO pertaining to welfare services/programmes (within the policy purview of the SWD) (f)}} \times 100\% = \textbf{(g)}$$

List of all types of payment to be included and excluded in the calculation of the 50% income threshold for the Reporting Year of 2025-26

Explanatory Notes

1. **Recurrent subvention provided by the SWD** refers to the SWD payments to an NGO for operating welfare services / programmes **including** -
   - ✓ **Recurrent subvention** under the LSG / conventional subvention mode;
   - ✓ Central Items, Rent and Rates Subvention, Subsidy under the Child Care Centres Subsidy Scheme;

✓ Contract sum of contract services, e.g. Contract Homes and Nursing Home Place Purchase Scheme;

but ***excluding*** the following -

✗ **Non-recurrent subvention** (such as matching grants, one-off funding for supporting a particular activity [e.g. Lotteries Fund, Social Welfare Development Fund, and Dedicated Fund etc.]);

✗ **Capital works subvention** (such as financial assistance for construction and renovation projects);

✗ **Capital non-works subvention** (such as funding for computer system development);

2. For an NGO receiving the SWD subvention for less than four years before the reporting year, reference should be made to all of the preceding years concerned.

3. **Operating income of the NGO** should take into account only the portion of income pertaining to services/programmes **under welfare purview**. It **includes** the following :

✓ **Recurrent subvention** provided by the SWD to NGOs for operating welfare services / programmes as mentioned at Note 1 above;

✓ **Fees and charges**^ collected by the NGO for services/programmes within welfare purview, including self-financing services and contract services such as Contract Homes, Nursing Home Place Purchase Scheme;

✓ **Designated / non-designated donations / sponsorships** # received by an NGO and **spent** on services/programmes within welfare purview;

✓ **Investment / interest income** of the NGO **spent** on services/programmes within welfare purview; and

✓ **Rental and / or other recurrent incomes** of the NGO **spent** on services/programmes within welfare purview;

but ***excluding*** the following -

✗ **Capital and / or non-recurrent subvention**;

✗ **Donations / sponsorships for capital projects**, e.g. construction, renovation, purchasing furniture and equipment, Social Welfare Development Fund and Dedicated Fund for the purpose of staff training, business system upgrading and service studies;

✗ **Direct cash assistance or benefits in kind to service users**.

^ After regularisation of the Pilot Scheme on CCSV for the Elderly on 1.9.2023 and Pilot Scheme on RCSV for the Elderly on 1.4.2023, the fees and charges collected by the NGOs under these two programmes should also be included as operating income.

Designated / non-designated donations / sponsorships received by the NGO and **spent** on services / programmes **under welfare purview** may include the following examples :

✧ Lotteries Fund;
✧ Community Care Fund;
✧ Child Development Fund;
✧ Enhancing Employment of People with Disabilities through Small Enterprise Project;
✧ Partnership Fund for the Disadvantaged;
✧ Hong Kong Paralympians Fund;

- Beat Drugs Fund;
- Community Inclusion Investment Fund;
- Enhancing Self-Reliance Through District Partnership Programme;
- The Hong Kong Jockey Club Charities Trust;
- The Community Chest; and
- Funds provided by District Councils.

Form B

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

Review Report for the Reporting Year of 2025-26

According to the Lump Sum Grant Subvention Manual, Non-governmental Organisations (NGOs) receiving recurrent subvention 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 2026**.]*

Name of NGO (code) : **Kiangsu Chekiang and Shanghai Residents (Hong Kong) Association (424)**

Please tick as appropriate (may tick both)

- ☑ We have a staff member serving his/her second or further contract in 2025-26 for which **Part (A)** is completed.
- ☐ We have a staff member serving his/her first contract in 2025-26 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) 2

(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)	Hostel Services Supervisor	12
(ii)	Superintendent	4.81

Total number of month(s): 16.81

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 1,715,058
[1(c) = 1(d)(i)+(ii)+(iii)+(iv)]

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

(i) Salary (Note 8) $ 1,523,483

(ii) Provident fund $ 60,280

(iii) Cash allowance (Note 9) (please specify, if any:)
Allowance for reward, food, responsibility $ 131,295

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

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

(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)	Nursing Officer	12

Total number of month(s): 12

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 932,946
[2(c) = 2(d)(i)+(ii)+(iii)+(iv)]

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

(i) Salary (Note 8) $ 875,466

(ii) Provident fund $ 29,880

(iii) Cash allowance (Note 9) (please specify, if any:)
Allowance for food, responsibility $ 27,600

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

(e) Comparable rank in civil service as assessed by the 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)	Nursing In Charge	12

Total number of month(s): 12

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 927,853
[3(c) = 3(d)(i)+(ii)+(iii)+(iv)]

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

(i) Salary (Note 8) $ 870,373

(ii) Provident fund $ 29,880

(iii) Cash allowance (Note 9) (please specify, if any:)
Allowance for food, responsibility $ 27,600

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

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

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 2025-26.

(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 subvention $ 0
[1(c) = 1(d)(i)+(ii)+(iii)+(iv)]

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

(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 the SWD (Note 11)

(2) ***Staff of Second 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 subvention $ 0

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

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

(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 the SWD (Note 11)

(3) ***Staff of Third 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 subvention $ 0
[*3(c) = 3(d)(i)+(ii)+(iii)+(iv)*]

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

(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 the SWD (Note 11)

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

		2024-25 (the year before)	2025-26 (the reporting year)
(a) Total annual staff costs under SWD subvention in respect of the top three tiers *[Part (A)(1)(c)+(2)(c)+(3)(c)+ Part (B)(1)(c)+(2)(c)+(3)(c)]*	$	3,542,638	$3,575,857

(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).

Part (D): Public Disclosure of the Review Report (Note 13)

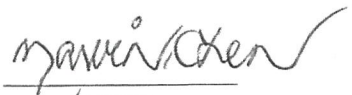
With a view to facilitating the public's access to the Review Reports, the SWD will upload copies of Review Reports (only **Parts (A) to (C)**) to the SWD website.

This organisation * ○**has disclosed** / ◉**will disclose** (please specify the commencement date: 31.10.2026) the Review Report for 2025-26 (only **Parts (A) to (C)**) through one or more of the following means and will make it available to the public upon request -

	Means of Disclosure *(Please tick as appropriate.)*
☑	Uploading the information to the website of this organisation
☐	Reporting the information in the Annual Report of this organisation
☐	Publishing the information through special circular(s), newsletter(s) or other means
☐	Posting the information prominently on the notice board(s) at the Central Administration Unit / Head Office

Part (E): Declaration by Chairperson

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

Contact Person:	HO SZE LAI SARAH	Signature of Chairperson*:	
Post Title:	Hostel Services Supervisor	Name:	MARVIN CHEN
Tel. No.:	2467 5967	Tel. No.:	2525 0446
Email Address:	slho@kth.kcsra.org	Date:	15.10.2026

* In case of exceptional circumstances where this report is required to be signed by a delegated staff member, written authorisation from the Chairperson should be submitted to the SWD.

Notes for Completing the Review Report on
Remuneration Packages for Staff in the Top Three Tiers
of Non-governmental Organisations (NGOs) operating Subvented Welfare Services

[1] For Part (A), please input information of both serving and departed staff but exclude those staff serving their first contract, i.e. staff newly employed by the Non-governmental Organisation (NGO) in the reporting year. The information on staff newly employed by the NGO serving their first contract in the reporting year should be separately entered in Part (B) of the Review Report. For staff having internal promotion or transfer that brings about change in tier within the reporting year, please input the relevant remuneration information in the respective tier accordingly. For example, if a third-tier staff was promoted to a second-tier post with effect from 1 July 2025, the remuneration for the period from April to June 2025 should be reported under the third tier while the remuneration for the period from July 2025 to March 2026 should be reported under the second tier.

[2] All monetary figures should be rounded up to the nearest dollar.

[3] The first-tier staff is generally defined as the executive head of the NGO who is directly responsible to the NGO Board / Management Committee, the second-tier staff as senior staff directly responsible to the executive head of the NGO, and the third-tier staff as senior staff directly responsible to the second-tier staff. Only staff members whose remunerations are partly or fully covered by the SWD subvention should be included.

[4] Number of posts refers to post(s) occupied by remunerated staff during the reporting period. Post(s) without staff cost such as consultant on voluntary basis or vacant post(s) should not be counted where there is no expenditure on staff remunerations for the whole reporting year. Fractional posts should be indicated with figures up to two decimal places. Please note that number of post(s) may be different from number of headcount. For example, if the number of staff turnover is twice for a post within the reporting year, the number of post(s) to be reported should be one instead of three.

[5] Please list all post title(s) (e.g. Chief Executive Officer, Senior Social Work Officer). If there is one post in a tier reported in "(a) Number of Post" and the number of staff turnover is twice for the post within the reporting year (i.e. total three headcount of staff), there should be one row of information added to "(b) Post Tittle" and the number of months is equal to total number of months served by the three staff. In another example, if there are three posts of Social Work Officer in the same tier, please input three rows of 'Social Work Officer', rather than input 'Social Work Officer x 3'.

[6] The number of month(s) should be rounded to two decimal places (e.g. 0.50 or 0.33 month).

[7] "Total annual staff costs" refer to the total remuneration costs covering salary, provident fund, cash allowances and non-cash based allowances of all staff members of the tier incurred in the whole reporting year (i.e. from 1 April to 31 March in the reporting year). For staff working for both SWD subvented services and non-SWD subvented services, the portion of staff costs funded by non-SWD subvention should not be included.

[8] Salary refers to the annual expenditure on annual salary of the respective staff for the whole reporting year.

[9] Cash allowances such as responsibility allowance, housing allowance, hardship allowance, gratuity, overtime allowance, travelling expenses, etc. Please specify the type of allowance in bracket.

[10] Non-cash based benefits include fringe benefits such as medical / dental insurance, staff quarters, transportation and / or chauffer, professional indemnity insurance, etc. Please specify the type of non-cash based benefits in bracket.

[11] In evaluating the appropriateness of remuneration packages that have comparable civil service ranks, the SWD compares the average total cost of the remuneration for a tier of staff with that of civil servants at comparable ranks with reference to the annual average staff cost (including basic salaries, fringe benefits such as retirement benefits, contract gratuities, housing benefits, education allowance, medical and dental benefits, etc.) but not job-related allowances (e.g. overtime, acting, hardship and shift duty allowances) as indicated in the **Staff Cost Ready Reckoner** or the relevant recruitment benchmarks (currently **Recruitment Benchmarks**) compiled annually by the Government. In this Review Report, the annual average staff cost under the SWD subvention is taken for comparison with that of civil service at comparable ranks of the social work officer grade in the SWD. The comparable ranks are listed below -

- ✧ Assistant Director of Social Welfare or above;
- ✧ between Assistant Director of Social Welfare and Principal Social Work Officer;
- ✧ between Principal Social Work Officer and Chief Social Work Officer;
- ✧ between Chief Social Work Officer and Senior Social Work Officer;
- ✧ between Senior Social Work Officer and Social Work Officer;
- ✧ between Social Work Officer and Assistant Social Work Officer; or
- ✧ Assistant Social Work Officer or below.

It should be noted that the above-mentioned comparable ranks are assessed based on the subvention received by the NGO from the SWD which may constitute only part of the income of an NGO in a year.

[12] For Part (C), changes in remuneration amount may include significant upward / downward changes at 10% or more in total annual staff costs under the SWD subvention as compared with the last reporting year, and / or changes in the remuneration components.

[13] For public disclosure of the Review Report, only information in Parts (A) to (C) will be disclosed.