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) : **Evangelical Lutheran Church Social Service - Hong Kong (206)**

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) 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)	Chief Executive	12

Total number of month(s): 12

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 1,348,512
[1(c) = 1(d)(i)+(ii)+(iii)+(iv)]

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

(i) Salary (Note 8) $ 1,225,920

(ii) Provident fund $ 122,592

(iii) Cash allowance (Note 9) (please specify, if any:)

$ 0

(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) 3

(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)	Assistant Chief Executive	12
(ii)	Assistant Chief Executive	12
(iii)	Assistant Chief Executive	12

Total number of month(s): 36

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 3,755,027
[*2(c) = 2(d)(i)+(ii)+(iii)+(iv)*]

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

(i) Salary (Note 8) $ 3,265,241

(ii) Provident fund $ 489,786

(iii) Cash allowance (Note 9) (please specify, if any:)

$ 0

(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) 17

(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)	Service Director	12
(ii)	Service Director	12
(iii)	Service Director	12
(iv)	Service Director	12
(v)	Service Director	12
(vi)	Service Director	12
(vii)	Service Director	12
(viii)	Service Director	12
(ix)	Service Director	12
(x)	Service Director	12
(xi)	Service Director	12
(xii)	Service Director	12
(xiii)	Service Director	12
(xiv)	Development Director	12
(xv)	Service Director	11.26
(xvi)	Service Director	11
(xvii	Service Director	2.87

Total number of month(s): 193.13

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 16,653,344
[*3(c) = 3(d)(i)+(ii)+(iii)+(iv)*]

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

(i) Salary (Note 8) $ 15,206,566

(ii) Provident fund $ 1,446,778

(iii) Cash allowance (Note 9) (please specify, if any:)

$ 0

(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) 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)	Assistant Chief Executive	12

Total number of month(s): 12

Add Post title and Month(s)

(c) Total annual staff costs (Note 7) under SWD subvention $ 1,030,777
[*2(c) = 2(d)(i)+(ii)+(iii)+(iv)*]

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

(i) Salary (Note 8) $ 977,040

(ii) Provident fund $ 53,737

(iii) Cash allowance (Note 9) (please specify, if any:)

$ 0

(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)

(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)]*	$	23,474,120	$22,787,660

(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).

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.