

2026–27 Funding Scheme for Children’s Well-being and Development Detailed Payment Arrangements

1. Advance Payment

- (a) To assist the funded organisation in meeting the initial outlay of a project and cash flow requirements, Commission on Children (“the Commission”) may, prior to the implementation of the project, consider that a single advance payment of not exceeding 50% of the total approved funding amount be made to the funded organisation upon written application (Application Form at **Appendix I to Annex F**) by the deadline specified by the Commission in the approval letter. The authorised person of the funded organisation applying for the advance payment will be required to sign an undertaking at **Appendix II to Annex F**. If the funded organisation has applied / is applying for funding from sources other than the Funding Scheme for Children’s Well-being and Development (“the Scheme”), advance payment will be arranged after the funded organisation has notified the Commission of the result of relevant application in writing.
- (b) To facilitate the Commission in monitoring the progress of the project upon release of an advance payment, the funded organisation has to submit a progress report every six months within one month after each six-month period to account for the expenditure incurred. This requirement as set out in paragraph 66 of the Funding Scheme of the Scheme is applicable to all types of projects receiving advance payment regardless of the project duration.
- (c) If, subsequent to the receipt of the advance payment, the project has not been held or was delayed beyond the scheduled implementation date, the funded organisation will be required to return the advance payment to the Government of the Hong Kong Special Administrative Region (“HKSAR”) immediately unless it can provide acceptable explanations to the Commission and is accepted by the Commission.

2. Reimbursement

One-off reimbursement of funding, or the balance of funding where advance payment has been made, will be given to the funded organisation after completion of the project. To apply for reimbursement, the funded organisation must submit a financial report (the format is at **Annex G**) and a project final report to the Commission for processing **by the date designated by the Commission which will normally be within two**



months after the completion of the project as set out in paragraphs 42 and 65 of the Funding Guidelines of the Scheme.

For projects with total approved funding amount not exceeding \$100,000

The funded organisation shall submit, in conjunction with the project final report and financial report, all supporting receipts¹ and other proofs of payment. For avoidance of doubt, irrespective of whether the items are funded under the Scheme, receipts and other proofs of payment are required for all items shown on the financial report unless otherwise specified.

For projects with total approved funding amount above \$100,000

The funded organisation shall submit, in conjunction with the project final report and financial report, an auditor's report with the accounts audited by an independent Certified Public Accountant, containing –

- (i) an agreed-upon procedures report (specimen at **Annex J**). The specific procedures mentioned in items (1) to (3) of the first paragraph under “Procedures and Findings” and the relevant report findings in items (a) to (c) of the subsequent paragraph must be included and should not be amended. The funded organisation may choose not to submit receipts and other proofs of payment in support of its financial report and the auditor's report. In that case, version (i) of item (3) of the first paragraph under “Procedures and Findings” and item (c) of the subsequent paragraph must be selected. Otherwise (i.e. if version (ii) of item (3) of the first paragraph is selected), all original receipts and other proofs of payment should be attached; and
- (ii) an income and expenditure statement (an illustrative example at **Appendix to Annex J**) and, if applicable, a Balance Sheet, Cash-flow Statement and Notes to the Accounts.

All income received (including the advance payment made by the Commission) and expenditure incurred should be completely and accurately recorded in the financial report and auditor's report (if applicable). Reimbursement will be made when all reports specified in paragraph 65 of the Funding Guidelines of the Scheme have been accepted by the Commission.

The original of all receipts and other proofs of payment related to the expenditure of the funded project if not submitted to the Commission for reimbursement purposes, should be kept by the funded organisation properly for seven years after the

¹ All receipts submitted must bear the date of purchase and full description of the individual expenditure items. Otherwise, supporting documents such as invoices and billing statements showing the aforesaid details are to be submitted to supplement the receipt.

completion of the project for the Commission's inspection as and when necessary.

3. Handling of Cheque

Payment of funding to the funded organisation will be made in form of cheque. The cheque will be valid for payment within 180 calendar days from the date of issuance. Upon receipt of the cheque, the funded organisation should cash the cheque as soon as practicable. If the cheque is not cashed within 180 calendar days from the date of issuance, the cheque will become stale and the Commission will cancel the relevant payment automatically without prior notice to the funded organisation. If the funded organisation intends to request the Commission to re-issue the cheque, the funded organisation should submit application in writing at least one month before the end of the same financial year of the HKSAR Government. Late application will not be considered.



2026-27 Funding Scheme for Children's Well-being and Development

Application Form of Advance Payment

To: Commission on Children Secretariat
10/F, West Wing, Central Government Offices
2 Tim Mei Avenue, Tamar, Hong Kong

Our organisation intends to apply for an advance payment amounting to HK\$ _____ (not exceeding 50% of the total approved funding by the Commission on Children ("the Commission")) as part of the expenditure in implementing the project " _____ " (title of the project) (Project No.: _____) as approved by the Commission. The justifications are:

Dated the _____ day of _____ 202__.

SIGNED by[#] : _____
Name of Authorised Person[#] : _____
Post Title : _____
For and On Behalf Of : _____
(Name of Organisation)



The name, signature and organisation chop in all applications and reports under the Project should be the same.



Appendix II to Annex F

2026-27 Funding Scheme for Children's Well-being and Development

Undertaking of Receipt of Advance Payment

To : Commission on Children Secretariat
10/F, West Wing,
Central Government Offices,
2 Tim Mei Avenue, Tamar, Hong Kong

With regard to a sum of HK\$_____ as the advance payment that may be made by the Commission on Children ("the Commission") to us to finance the following project,

Project No.:

Title of Project:

we hereby undertake to: –

- (i) carry out the above project in accordance with the approved work plan and the implementation date / period and the terms and conditions specified by the Commission;
- (ii) use the funding allocated to the project in accordance with the approved budget and purposes, and, when necessary, make adjustment to the approved unit cost, quantity or amount only if the conditions specified in the Funding Guidelines of 2026-27 Funding Scheme for Children's Well-being and Development ("the Funding Guidelines") can be fulfilled;
- (iii) report to the Commission immediately when there is a substantial change in work schedule from the original approved plan which may affect the cash flow requirement or subsequent payments (including advance payment) to be made to us;
- (iv) seek the Commission's prior written approval if adjustment on the approved unit cost, quantity or amount of an item exceeds 25% or \$3,000 (whichever is higher), or there is any major amendment or variation (e.g. addition of expenditure item not covered in the original approval);



- (v) submit to the Commission a progress report every six months within one month after each six-month period¹ to account for the expenditure incurred;
- (vi) submit to the Commission a project final report, a financial report (together with original of the supporting receipts² and other proofs of payment, if applicable) and an auditor's report (for projects with total approved funding amount above \$100,000 only) by the date designated by the Commission which will normally be within two months after completion of the project;
- (vii) return the unspent balance of the advance payment, if any, to the Commission at the time of submission of the financial report; and
- (viii) facilitate the Commission and its authorised representatives in examining the progress of the funded project by participating in any related activities as observers or conducting visits to the relevant venues of the activities, and comply with any advice or instructions that the Commission may issue from time to time in respect of the project or any related matters.

We agree and accept that should we fail to observe any of the items set out and the Funding Guidelines, we shall be liable to repay the Commission the full amount of the advance payment of HK\$_____ immediately. We also understand that a failure to observe any of the items set out above and the Funding Guidelines may result in our future applications under the Funding Scheme for Children's Well-being and Development being rejected.

Dated the _____ day of _____ 202__.

SIGNED by[#] : _____
Name of Authorised Person[#] : _____
Post Title : _____
For and On Behalf Of : _____
(Name of Organisation)



The name, signature and organisation chop in all applications and reports under the Project should be the same.

¹ This clause is applicable to all types of projects regardless of project duration.

² All receipts must bear the date of purchase and full description of the individual expenditure items. Otherwise, supporting documents such as invoices and billing statements showing the aforesaid details are to be submitted to supplement the receipts.