

**Criteria for Staff of Non-governmental Organisations Undertaking
Overseas Duty Visits
and Associated Subsistence Allowance Provision**

Under the Lump Sum Grant (LSG) Subvention System, welfare non-governmental organisations (NGOs) have the flexibility to deploy their subvention allocations to formulate their human resources policies for achieving the requirements of the Funding and Service Agreements (FSAs) and meeting the needs of service development. Therefore, the Government will not make detailed regulations over overseas duty visits undertaken by the staff of the relevant NGOs and the associated expenditures, on the premise that such visits should fall within the scopes of services and related support services prescribed under the FSAs.

Moreover, the LSG Manual issued by the Social Welfare Department stipulates that NGOs should ensure adequate internal control on financial management. According to the LSG Manual, the management committees of NGOs should review the financial statements and the books of accounts at regular meetings, and should pay special attention to personal spending items (e.g. entertainment, overseas training and travelling), and seek explanations if needed.

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