Audit	Audit Commission
AFR	Annual Financial Report
ASU	Agreement service unit
Audit Report	Director of Audit's Report
B/Ds	bureaux/departments
BPM	Best Practice Manual
Complaints Handling Committee	Lump Sum Grant Independent Complaints Handling Committee
ESRs	Essential Service Requirements
FSA	Funding and Service Agreement
FSTB	Financial Services and the Treasury Bureau
HCS	Home care service for persons with severe disabilities
HKCSS	Hong Kong Council of Social Service
IRC	Independent Review Committee
ISS	Integrated support service for persons with severe physical disabilities
LegCo	Legislative Council
LSG	Lump sum grant
LSGSC	Lump Sum Grant Steering Committee
LWB	Labour and Welfare Bureau
NGO	Non-governmental organization
PF	Provident Funds
RR	Review Report on Remuneration Packages for Staff in the Top Three Tiers
SQS	Service Quality Standard
SWD	Social Welfare Department

the Memorandum	Circular Memorandum issued by the Administration Wing in March 2003
the Task Force	Task Force for Review on Enhancement of Lump Sum Grant Subvention System