

# Anti-epidemic Fund

Financial statements for the year ended 31 March 2022

# *Report of the Director of Audit*



**Audit Commission**

The Government of the Hong Kong Special Administrative Region

## **Independent Auditor's Report**

**To the Chief Executive of the Hong Kong Special Administrative Region**

### *Opinion*

I certify that I have audited the financial statements of the Anti-epidemic Fund set out on pages 4 to 22, which comprise the statement of assets and liabilities as at 31 March 2022, and the statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the Anti-epidemic Fund are prepared, in all material respects, in accordance with Clause 14.1 of the Declaration of Trust made by The Financial Secretary Incorporated on 21 February 2020 and the cash basis of accounting as described in note 2 to the financial statements.

### *Basis for opinion*

I conducted my audit in accordance with section 15(1) of the Audit Ordinance (Cap. 122) and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the Anti-epidemic Fund in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

*Responsibilities of the Anti-epidemic Fund Steering Committee and the Director of Accounting Services for the financial statements*

The Director of Accounting Services is responsible for the preparation of the financial statements in accordance with Clause 14.1 of the Declaration of Trust, and for such internal control as the Director of Accounting Services determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Director of Accounting Services is responsible for assessing the Anti-epidemic Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

The Anti-epidemic Fund Steering Committee is responsible for overseeing the financial reporting process.

*Auditor's responsibilities for the audit of the financial statements*

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Anti-epidemic Fund's internal control;
- evaluate the appropriateness of accounting policies used by the Director of Accounting Services; and
- conclude on the appropriateness of the Director of Accounting Services' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Anti-epidemic Fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Anti-epidemic Fund to cease to continue as a going concern.

I communicate with the Anti-epidemic Fund Steering Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Prof. LAM Chi Yuen Nelson  
Director of Audit

23 December 2022

Audit Commission  
6th Floor, High Block  
Queensway Government Offices  
66 Queensway  
Hong Kong




# ANTI-EPIDEMIC FUND

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2022

(Expressed in Hong Kong dollars)

	Note	2022 \$'000	2021 \$'000
<b>ASSETS</b>			
Deposits with banks	3	31,165,319	15,129,498
Cash and bank balances		3,349,835	3,202,258
		<u>34,515,154</u>	<u>18,331,756</u>
<b>REPRESENTING:</b>			
Accumulated Fund	4	<u>34,515,154</u>	<u>18,331,756</u>

The accompanying notes 1 to 7 form part of these financial statements.



**Ms Susanna CHEUNG**

Director of Accounting Services

23 December 2022

# ANTI-EPIDEMIC FUND

## STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2022

(Expressed in Hong Kong dollars)

		Year ended 31 March 2022 \$'000	Period from 21 February 2020 to 31 March 2021 \$'000
	Note		
<b>Cash and bank balances at beginning of year/period</b>		3,202,258	—
Revenue	5	33,665,680	162,452,321
Expenditure	6	(17,482,282)	(144,120,565)
<b>Surplus for the year/period</b>		16,183,398	18,331,756
<b>Other transactions relating to movement of funds:</b>			
Net increase in deposits with banks		(16,035,821)	(15,129,498)
<b>Cash and bank balances at end of year/period</b>		3,349,835	3,202,258

The accompanying notes 1 to 7 form part of these financial statements.

# **ANTI-EPIDEMIC FUND**

## **NOTES TO THE FINANCIAL STATEMENTS**

(Expressed in Hong Kong dollars, unless otherwise stated)

### **1. GENERAL**

The Anti-epidemic Fund (the Fund) was established on 21 February 2020 by a Declaration of Trust made by The Financial Secretary Incorporated (the Trustee). The objective of the Fund is to enhance the capability of the Government of the Hong Kong Special Administrative Region as well as other relevant parties in combating the coronavirus disease 2019 (COVID-19) and to provide assistance or relief to enterprises and members of the public hard hit by the epidemic or affected by the anti-epidemic measures.

The Anti-epidemic Fund Steering Committee (the Steering Committee) has been established to assist the Trustee on all policies and procedures governing the operation of the Fund and on all matters relating to the administration of the Fund. For this purpose, the Trustee has delegated to the Steering Committee all of the trusts, powers and discretions vested in it as Trustee.

### **2. ACCOUNTING POLICY**

The financial statements are prepared on a cash basis. Transactions are recorded when moneys are received or paid.

### **3. DEPOSITS WITH BANKS**

These are Hong Kong dollar deposits placed with licensed banks in Hong Kong.

#### 4. ACCUMULATED FUND

	Year ended 31 March 2022 \$'000	Period from 21 February 2020 to 31 March 2021 \$'000
Balance at beginning of year/period	18,331,756	—
Surplus for the year/period	16,183,398	18,331,756
Balance at end of year/period	<u>34,515,154</u>	<u>18,331,756</u>

#### 5. REVENUE

	Year ended 31 March 2022 \$'000	Period from 21 February 2020 to 31 March 2021 \$'000
Government grants	33,600,000	162,300,000
Interest on deposits and bank balances	65,680	152,321
	<u>33,665,680</u>	<u>162,452,321</u>

Since its establishment on 21 February 2020 and up to 31 March 2022, the Fund had obtained government grants of \$195.9 billion as approved by the Finance Committee of the Legislative Council.

#### 6. EXPENDITURE

Payments for grants and subsidies (including administrative expenses) in respect of measures approved by the Steering Committee:

	Year ended 31 March 2022 \$'000	Period from 21 February 2020 to 31 March 2021 \$'000
<b>First round measures</b>		
Enhancing support to the Hospital Authority in combating the epidemic	—	4,700,000



<b>First round measures (continued)</b>	<b>Year ended 31 March 2022 \$'000</b>	<b>Period from 21 February 2020 to 31 March 2021 \$'000</b>
Support local mask production	356,545	357,482
Global procurement of personal protective equipment	39,773	907,804
Support property management sector in anti-epidemic efforts	(5,847)	1,114,000
Technology applications to enable reusability of masks	41	181,324
Support construction sector in anti-epidemic efforts	(4,000)	813,246
Support cleansing and security staff engaged by Government and Hong Kong Housing Authority service contractors in anti-epidemic efforts	1,977	545,707
Installation of emergency alert system	205	149,688
Home quarantine support	6,562	100,438
Ex-gratia payment to eligible public rental housing applicants who have accepted the advance allocation offers of Fai Ming Estate and Chun Yeung Estate	48	76,632
Retail Sector Subsidy Scheme	(190)	5,513,107
Food Licence Holders Subsidy Scheme	(920)	3,745,120
Subsidy for the transport sector	295,446	2,247,234
Convention and Exhibition Industry Subsidy Scheme	256,957	40,650
Special allowance for eligible Working Family Allowance and Student Financial Assistance households	(123)	888,124
Additional student grant for 2019/20 school year	(443)	874,828

<b>First round measures (continued)</b>	<b>Year ended 31 March 2022 \$'000</b>	<b>Period from 21 February 2020 to 31 March 2021 \$'000</b>
Rental waivers for tenants at the Hong Kong Science Park, industrial estates and Cyberport	—	337,806
Subsidies for live marine fish wholesale traders, fishing vessels with Mainland deckhands and fresh marine fish / vegetable / freshwater fish / hen egg / fresh fruit wholesalers	(80)	279,760
Support to child care centres	—	245,824
Arts and Culture Sector Subsidy Scheme	2,360	134,554
Licensed Guesthouses Subsidy Scheme	—	124,020
Travel Agents Subsidy Scheme	—	137,440
Support to training bodies of Employees Retraining Board	—	87,814
Licensed Hawkers Subsidy Scheme	(15)	26,425
<b>Second round measures</b>		
2020 Employment Support Scheme	(307,916)	90,416,554
Job creation	3,843,466	1,225,119
LAWTECH Fund	15,518	24,298
COVID-19 Online Dispute Resolution Scheme	—	70,000
Subsidy for encouraging early deployment of 5G	26,217	18,208
Distance Business Programme	1,151,996	300,000
Training subsidies for consultants in the construction sector	457	22,450

	Year ended 31 March 2022 \$'000	Period from 21 February 2020 to 31 March 2021 \$'000
<b>Second round measures (continued)</b>		
Matching Grant Scheme for Skills Upgrading	6,331	529
Registered operators of private schools offering non-formal curriculum	(50)	96,810
School-related service providers (including catering, interest groups and school bus services)	163	348,613
One-off grant to registered sports coaches	60	63,540
Relief grants for freelance workers hired by subvented non-governmental welfare organisations to provide training and coaching for service users	—	31,050
Subsidy for the refuse transfer station account holders for transporting municipal solid waste	—	6,416
Subsidies for local primary producers	380	71,290
Special subsidy to exchange participants and Securities and Futures Commission licensees	—	94,014
Cash subsidy for individual licensees in the estate agency sector	(4,724)	127,000
Subsidy for the passenger transport sector	184,822	2,922,954
Providing relief to creative industries	35,452	52,500
Tourism Industry Support Schemes	6,918	737,918
Relief measures for construction sector	(56,917)	5,497,500
Subsidy to operators of Revitalising Historic Buildings Through Partnership Scheme, PMQ and Fly the Flyover Operation	—	36,000

<b>Second round measures (continued)</b>	<b>Year ended 31 March 2022 \$'000</b>	<b>Period from 21 February 2020 to 31 March 2021 \$'000</b>
Subsidy for the aviation sector	—	343,000
Catering Business (Social Distancing) Subsidy Scheme	166,274	4,380,986
Amusement Game Centres Subsidy Scheme	—	20,700
Commercial Bathhouse Licence Holder Subsidy Scheme	—	4,800
Fitness Centre Subsidy Scheme	300	166,370
Places of Amusement Licence Holders Subsidy Scheme	200	5,600
Places of Public Entertainment Licence Holder Subsidy Scheme	—	24,200
Mahjong / Tin Kau Licence Holder Subsidy Scheme	—	6,500
Subsidy Scheme for Beauty Parlours, Massage Establishments and Party Rooms	(1,260)	646,187
Club-house Subsidy Scheme	—	56,400
Sports and Recreational Sites Subsidy Scheme	—	7,400
A 20% fare concession of MTR and temporary relaxation of the monthly threshold of the Public Transport Fare Subsidy Scheme	222,528	443,541
<b>Third round measures</b>		
Quarantine centres for residents of residential care homes for the elderly and residential care homes for persons with disabilities	7,937	565,742
Quarantine facilities	172,310	226,160
Subsidy Scheme for the Promotion of Contactless Payment in Public Markets	10,860	15,460



<b>Third round measures (continued)</b>	<b>Year ended 31 March 2022 \$'000</b>	<b>Period from 21 February 2020 to 31 March 2021 \$'000</b>
Catering Business Subsidy Scheme	4,375	1,415,180
Tourism Industry Support Scheme	10	355,961
Subsidy Scheme for Beauty Parlours, Massage Establishments and Party Rooms	7,035	228,159
Subsidy Scheme for the Transport and Aviation Sector	750	241,550
One-off relief grant to providers of catering services for schools and post-secondary education institutions and providers of interest classes and school bus services for schools	(204)	214,483
Support for child care centres	(11)	122,651
Fitness Centre Subsidy Scheme	900	76,625
One-off grant to kindergartens and private schools	—	66,110
One-off grant to private schools offering non-formal curriculum	20	45,740
One-off grant to registered sports coaches	20	47,790
Club-house Subsidy Scheme	—	32,900
Sports Premises Subsidy Scheme	60	2,815
Scheme on Relief Grants for Interest Class Instructors Hired by Subvented Non-governmental Welfare Organisations	—	17,220
Arts and Culture Sector Subsidy Scheme - Subsidy to individual arts practitioners and freelancers	2,070	20,930
Places of Public Entertainment Licence Holder Subsidy Scheme	(60)	10,830

<b>Third round measures (continued)</b>	<b>Year ended 31 March 2022 \$'000</b>	<b>Period from 21 February 2020 to 31 March 2021 \$'000</b>
Amusement Game Centres Subsidy Scheme	—	11,600
Cinemas Subsidy Scheme	—	9,650
Provision of subsidy to companies in the performing industry which organise pop concerts	(1,400)	7,000
Arts and Culture Sector Subsidy Scheme - Rental support for tenants of Arts Spaces and Jockey Club Creative Arts Centre	289	5,925
Sports and Recreational Sites Subsidy Scheme	—	3,650
Mahjong / Tin Kau Licence Holder Subsidy Scheme	—	3,250
Places of Amusement Licence Holders Subsidy Scheme	—	2,850
Further subsidy to commercial bathhouses	—	2,300
<b>Fourth round measures</b>		
Catering Business Subsidy Scheme	176,130	2,967,520
Subsidy Scheme for Beauty Parlours, Massage Establishments and Party Rooms	61,516	506,174
One-off relief grant to providers of catering services for schools as well as post-secondary education institutions, interest classes and school bus services for schools	10,335	337,595
Support for child care centres	61,291	183,873
Fitness Centre and Sports Premises Subsidy Scheme	25,985	164,100

	Year ended	Period from
	31 March 2022	21 February 2020
Fourth round measures (continued)		to 31 March 2021
	\$'000	\$'000
One-off grant to kindergartens and private schools	80	133,060
One-off grant to private schools offering non-formal curriculum	280	98,480
Club-house Subsidy Scheme	—	65,850
One-off grant to registered sports coaches	51,240	29,400
Scheme on Relief Grants for Interest Class Instructors Hired by Subvented Non-governmental Welfare Organisations	7,905	19,328
Arts and Culture Sector Subsidy Scheme - Subsidy to individual arts practitioners and freelancers	5,043	33,088
Ex-gratia payment to part-time instructors / staff / personnel affected by cancellation of sports & recreation and culture programmes organised by the Leisure and Cultural Services Department	8,759	21,986
Places of Public Entertainment Licence Holder Subsidy Scheme	120	20,940
Amusement Game Centres Subsidy Scheme	—	24,000
Cinemas Subsidy Scheme	—	20,400
Sports and Recreational Sites Subsidy Scheme	—	7,700
Mahjong / Tin Kau Licence Holder Subsidy Scheme	100	6,500
Places of Amusement Licence Holders Subsidy Scheme	—	5,600
Further subsidy to commercial bathhouses	—	4,500

<b>Fifth round measures</b>	<b>Year ended 31 March 2022 \$'000</b>	<b>Period from 21 February 2020 to 31 March 2021 \$'000</b>
Catering Business Subsidy Scheme	1,621,974	—
Further subsidy to commercial bathhouses	2,250	—
Ex-gratia payment for the cancellation of 2022 Lunar New Year Fairs, Fong Ma Po Traditional Festival Fair and Che Kung Festival Fair under the Food and Environmental Hygiene Department	6,622	—
Ex-gratia payment for the cancellation of FarmFest 2022	730	—
Ex-gratia payment for pet shops selling hamsters	730	—
Subsidy Scheme for Beauty Parlours, Massage Establishments and Party Rooms 2022	143,297	—
Cinemas Subsidy Scheme	9,550	—
Fitness Centre and Sports Premises Subsidy Scheme	88,750	—
Club-house Subsidy Scheme	31,775	—
Places of Public Entertainment Licence Holder Subsidy Scheme	11,040	—
Amusement Game Centres Subsidy Scheme	11,000	—
Sports and Recreational Sites Subsidy Scheme	3,850	—
Places of Amusement Licence Holders Subsidy Scheme	2,850	—
Mahjong / Tin Kau Licence Holder Subsidy Scheme	3,300	—



Fifth round measures (continued)	Year ended	Period from
	31 March 2022	21 February 2020 to 31 March 2021
	\$'000	\$'000
Ex-gratia payment to part-time instructors / staff / personnel affected by cancellation of sports & recreation and culture programmes organised/ subvented by the Leisure and Cultural Services Department	20,898	—
One-off grant to registered sports coaches	9,175	—
Arts and Culture Sector Subsidy Scheme - Subsidy to individual arts practitioners and freelancers	30,000	—
Arts and Culture Sector Subsidy Scheme - Subsidy to performing arts groups	4,280	—
Provision of subsidy to companies in the performing industry which organise pop concerts	3,510	—
Support for child care centres	30,800	—
Scheme on Relief Grants for Interest Class Instructors Hired by Subvented Non-governmental Welfare Organisations	4,360	—
One-off relief grant for private schools offering non-formal curriculum	22,600	—
One-off grant to kindergartens and private day schools	66,290	—
One-off relief grant to providers of catering services, providers of interest group and school bus services for schools	88,080	—
Tourism Industry Additional Support Scheme (additional round of further assistance)	252,539	—

	Year ended 31 March 2022 \$'000	Period from 21 February 2020 to 31 March 2021 \$'000
<b>Fifth round measures (continued)</b>		
Additional support for the cross-boundary passenger transport trade	58,820	—
Additional subsidy for the aviation support services	73,000	—
<b>Sixth round measures</b>		
Catering Business Subsidy Scheme	1,747,100	—
Commercial Bathhouse Licence Holders Subsidy Scheme	1,100	—
Subsidy Scheme for Beauty Parlours, Massage Establishments and Party Rooms 2022	255,160	—
Cinemas Subsidy Scheme	18,800	—
One-off ex-gratia payment for the successful commercial stall operators of Hong Kong Flower Show 2022	165	—
Sports Premises Subsidy Scheme	12,500	—
Fitness Centre Subsidy Scheme	122,500	—
Club-house Subsidy Scheme	59,000	—
Places of Public Entertainment Licence Holder Subsidy Scheme	8,800	—
Amusement Game Centres Subsidy Scheme	22,100	—
Sports and Recreational Sites Subsidy Scheme	7,500	—
Places of Amusement Licence Holders Subsidy Scheme	5,100	—
Mahjong / Tin Kau Licence Holder Subsidy Scheme	6,600	—
Arts and Culture Sector Subsidy Scheme - Subsidy to performing arts groups	8,560	—

<b>Sixth round measures (continued)</b>	<b>Year ended 31 March 2022 \$'000</b>	<b>Period from 21 February 2020 to 31 March 2021 \$'000</b>
Support for child care centres	58,444	—
One-off grant for private schools offering non-formal curriculum	1,200	—
One-off grant to kindergartens and private day schools	132,620	—
One-off relief grant to providers of catering services for schools as well as post-secondary education institutions	79,780	—
Tourism Industry Additional Support Scheme (financial assistance to travel agents and hotels, and resources to Hong Kong Tourism Board to operate a “spend-to-redeem” programme for cruise-to-nowhere itineraries)	214,712	—
Licensed Guesthouses Subsidy Scheme	82,870	—
Support for the creative industries (rental support to tenants of PMQ)	7,000	—
Fuel and one-off non-accountable subsidy to local passenger transport sector	149,580	—
Additional support for the cross-boundary passenger transport trade	16,000	—
Subsidies for fresh food wholesalers	13,960	—
Subsidies for local primary producers	15,510	—
Dishware Washing Trade Subsidy Scheme	1,930	—
Anti-epidemic Subsidy Scheme for the Laundry Trade	8,380	—
Support cleansing and security staff engaged by Government, Hong Kong Housing Authority and Hong Kong Housing Society service contractors in anti-epidemic Efforts	208,833	—

<b>Sixth round measures (continued)</b>	<b>Year ended 31 March 2022 \$'000</b>	<b>Period from 21 February 2020 to 31 March 2021 \$'000</b>
Anti-epidemic Support Scheme for Environmental Hygiene and Security Staff in Property Management Sector	412,000	—
Support for airport staff in targeted groups	60,000	—
Special allowance for staff of residential care homes for the elderly and residential care homes for persons with disabilities	29,612	—
Ex-gratia payment to part-time instructors / staff / personnel affected by cancellation of sports & recreation and culture programmes organised by the Leisure and Cultural Services Department	38	—
Scheme on Relief Grants for Interest Class Instructors Hired by Subvented Non-governmental Welfare Organisations	110	—
One-off relief grant to providers of interest classes and school bus services for schools	1,800	—
Arts and Culture Sector Subsidy Scheme - Subsidy to individual arts practitioners and freelancers	60,000	—
Tourism Industry Additional Support Scheme (financial assistance to travel agents' staff, freelance accredited practitioners whose main occupations are / were tourist guides or tour escorts, and tour service coach drivers)	148,436	—
Support for Hong Kong cross-boundary goods vehicle drivers	7,120	—



<b>Additional measures approved by the Steering Committee</b>	<b>Year ended 31 March 2022 \$'000</b>	<b>Period from 21 February 2020 to 31 March 2021 \$'000</b>
Application of anti-virus coating for residential care homes for the elderly and residential care homes for persons with disabilities	(28)	65,143
Enhancing support for testing service on COVID-19	29,325	126,396
Training subsidies for employers of engineering graduates	50,974	7,909
Anti-epidemic Subsidy Scheme for the Laundry Trade	—	84,740
Subsidy Scheme for Employment Agencies	—	102,620
100% Credit Limit Top-Up Scheme	—	300,000
Subsidy to vehicle maintenance workshops	—	143,950
One-off Subsidy Scheme for the Dishware Washing Trade	—	2,870
Special subsidy to Chinese Gold and Silver Exchange (CGSE) members and practitioners registered with CGSE	(1)	2,509
Further subsidy to cooked food tenants operating in public housing developments with hawker licences	—	1,710
Installation of gas water heaters at non-quarantine units of Chun Yeung Estate	10,197	—
Procurement of private COVID-19 testing services	865,141	430,616
Funding for provision of about 2 000 quarantine units at Penny's Bay	8,920	1,403,524
Relocation and expansion of test and hold facilities of Department of Health	208,183	189,615

Additional measures approved by the Steering Committee (continued)	Year ended 31 March 2022 \$'000	Period from 21 February 2020 to 31 March 2021 \$'000
Universal Community Testing Programme	4,638	440,351
Pyrotechnics and Special Effects Operators Subsidy Scheme	—	990
Tourism Industry Additional Support Scheme	985	516,646
Designated Quarantine Hotel Scheme	77,506	—
Greater Bay Area Youth Employment Scheme	33,848	877
Financial assistance to the printing and publishing sector	8,475	—
Club-house Subsidy Scheme	65,550	—
Mahjong / Tin Kau Licence Holder Subsidy Scheme	6,600	—
Further subsidy for party rooms and pleasure vessels	42,653	—
Further subsidy to commercial bathhouses	4,100	—
Catering Business Subsidy Scheme (applicable to liquor licensed premises (with bar endorsement), karaoke establishments and nightclubs with restaurant licence)	113,900	—
Territory-wide sewage surveillance for COVID-19	120,499	—
Tourism Industry Additional Support Scheme (special further subsidies) and additional support for the cross- boundary passenger transport trade	342,403	—
Designated quarantine facilities for foreign domestic helpers	1,968	—

Additional measures approved by the Steering Committee (continued)	Year ended	Period from
	31 March 2022	21 February 2020 to 31 March 2021
	\$'000	\$'000
Providing special financial assistance to the Travel Industry Council of Hong Kong	7,936	—
Ex-gratia allowance to public rental housing applicants who have accepted advance allocation of the two public housing estates designated as isolation facilities	9,936	—
Designated transport services for carrying COVID-19 patients to designated clinics and community isolation facilities	43,578	—
Funding for provision of isolation, treatment and related facilities	1,985,750	—
Total	<u>17,482,282</u>	<u>144,120,565</u>

Note: Negative balances represent excess of adjustments (mainly included refunds of grants paid in the prior period) over payments for grant under the relevant measure during the year.

## 7. COMMITMENTS

	2022	2021
	\$'000	\$'000
As at 31 March, the approved financial commitments that were unpaid	<u>32,979,901</u>	<u>16,691,237</u>