

HONGKONG ICE HOCKEY ASSOCIATION LIMITED

CONTENTS

	Pages
PRESIDENT’S AND HON TREASURER’S CERTIFICATE	1
INDEPENDENT AUDITOR’S REPORT	2 - 3
Summary of cash subvention under the Sports Subvention Scheme of Leisure and Cultural Services Department	4
Statement of Personal Expenses (Statement 1)	5
Statement of Office Expenses (Statement 2)	6
Statement of Programme Expenses (Statement 3)	7 - 23
Statement of Use of Reserve Fund (Statement 4)	24
Statement of changes in Reserve Fund Balance as at 31 March 2017 (Statement 5)	25

Name of NSA:

HONGKONG ICE HOCKEY ASSOCIATION LIMITED

**ANNUAL ACCOUNTS OF THE SUBVENTION AND THE RESERVE FUND
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2017**

President's and Hon Treasurer's Certificate

To: Leisure and Cultural Services Department

We certify that the Annual Accounts of the Subvention and the Reserve Fund for the year ended 31 March 2017 set out in pages 4 to 25 which comprises:

- a. Summary of Subvention under the Sports Subvention Scheme of LCSD
- b. Statement of Personnel Expenses (Statement 1)
- c. Statement of Office Expenses (Statement 2)
- d. Statement of Programme Expenses (Statement 3)
- e. Statement of Use of Reserve Fund (Statement 4)
- f. Statement of Changes in Reserve Fund Balance (Statement 5)

are complete, true and correct.



President
Kan Yeung Kit



Hon Treasurer
Fung Kwai Yau



Date:

26 SEP 2017

Association's Chop

CHIE, LEUNG & PARTNERS LIMITED

Certified Public Accountants

Room B, 12/F., Man Lok Building, 93 Bonham Strand, Sheung Wan, Hong Kong

Independent Assurance Report to the Executive Committee of Hongkong Ice Hockey Association Limited (“the Association”)

We have been engaged to conduct a reasonable assurance examination on the accompanying Association’s Annual Accounts of the subvention and the reserve fund on pages 4 to 25 (attached herewith) for the year ended 31 March 2017, which have been prepared by the Executive Committee of the Association in connection with the requirements of the Leisure and Cultural Services Department (“LCSD”) of the Government of the Hong Kong Special Administrative Region (“the Government”).

Respective responsibilities of the Executive Committee and auditors

The Executive Committee of the Association is responsible for the preparation of the accompanying Annual Accounts and for ensuring that they have been properly prepared from the books and records of the Association and drawn up in compliance with the provisions of the Subvention Agreement for the year 2016-17 made between the Government and the Association and the Auditor’s Guide. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation of the accompanying Annual Accounts that are free from material misstatement, selecting and applying appropriate accounting policies. The Executive Committee is also responsible for ensuring that the Association has complied with the provisions of the Subvention Agreement, the Code of Conduct and the Procurement Guidelines which the Association has deposited with the Government.

It is our responsibility to report on whether the Annual Accounts have been drawn up in compliance with the provisions of the Subvention Agreement and the Auditor’s Guide as stipulated in Clause 6(e) of the Subvention Agreement, and the Association has complied with the provisions of the Subvention Agreement as specified in the Auditor’s Guide, the Code of Conduct concerning the procedural requirements in processing declaration on conflict of interests and application for acceptance of advantages and the Procurement Guidelines of the Association, based on our reasonable assurance engagement, and to report our conclusions to you, as a body, in accordance with our agreed terms of engagement.

Basis of conclusions

We have conducted our work in accordance with Hong Kong Standard on Assurance Engagements 3000 “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information” issued by the Hong Kong Institute of Certified Public Accountants. This Standard requires that we comply with ethical requirements and plan and conduct the assurance examination to obtain reasonable assurance whether the Annual Accounts have been properly prepared from the books and records of the Association and drawn up in all material respects in compliance with the provisions of the Subvention Agreement and the Auditor’s Guide, and the Association has complied with the provisions of the Subvention Agreement as specified in the Auditor’s Guide, the Code of Conduct concerning the procedural requirements in processing declaration on conflict of interests and application for acceptance of advantages and the Procurement Guidelines of the Association.

We planned and conducted our reasonable assurance examination so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give our conclusions as to whether the Annual Accounts have been properly prepared from the books and records of the Association and drawn up in compliance with the provisions of the Subvention Agreement and the Auditor’s Guide, and the Association has complied with the provisions of the Subvention Agreement as specified in the Auditor’s Guide, the Code of Conduct concerning the procedural requirements in processing declaration on conflict of interests and application for acceptance of advantages and the Procurement Guidelines of the Association. We believe that our reasonable assurance engagement provides a reasonable basis for our conclusions.



CHIE, LEUNG & PARTNERS LIMITED

Certified Public Accountants

Room B, 12/F., Man Lok Building, 93 Bonham Strand, Sheung Wan, Hong Kong

Independent Assurance Report to the Executive Committee of Hongkong Ice Hockey Association Limited (“the Association”) (continued)

Conclusions

In our opinion, based on the foregoing, the Annual Accounts have been properly prepared from the books and records of the Association and drawn up in compliance with the provisions of the Subvention Agreement and the Auditor’s Guide, and the Association has complied with the provisions of the Subvention Agreement as specified in the Auditor’s Guide, the Code of Conduct concerning the procedural requirements in processing declaration on conflict of interests and application for acceptance of advantages and the Procurement Guidelines of the Association.

Use of this Report

This report is intended solely for the use of the Association to satisfy the provisions stated in the Subvention Agreement with the LCSD and is not intended to be, and should not be, used by anyone except the Association and the LCSD for any other purposes. We agree that an original copy of this report will be provided to the Director of Leisure and Cultural Services.



Chie, Leung & Partners Limited
Certified Public Accountants

Chie Kwong Wing
Practising Certificate number P05248

Hong Kong, 27 September 2017



**Summary of Cash Subvention to Hongkong Ice Hockey Association Limited
under the Sports Subvention Scheme of Leisure and Cultural Services Department
for the Financial Year Ended 31 March 2017**

	<u>HK\$</u>	
Cash subvention from LCSD		
Original cash subvention allocated at the beginning of the financial year		
(i) Subvention for Personnel Expenses	257,573.00	
(ii) Subvention for Office Expenses	92,625.00	
(iii) Subvention for Programme Expenses	1,376,613.00	
	1,726,811.00	(a)
<i>Add:</i> Additional subvention from LCSD		
Sport equipment	168,776.00	
Cat A(I) International Event Held Outside Hong Kong	323,346.00	
Payrate adjustment for Administrative Assistant	7,069.00	
Payrate adjustment for Administrative Assistant (Part-time)	3,780.00	
Payrate adjustment for Cat B(I) National/Junior Squad Training Programme	2,448.00	
Payrate adjustment for Cat C(I) Training Programme	1,147.00	
Payrate adjustment for Cat C(II) School Sports Programme	486.00	
Payrate adjustment for Cat C(III) Local Competition	969.00	
Payrate adjustment for Cat D(I) Training Programme for Officials	156.00	
MPF for Payrate adjustment	260.00	
	508,437.00	(b)
<i>Less:</i> Subvention netted off for 2016/17		
Cat C(II) School Sports Programme	4,354.00	
	4,354.00	(c)
Total cash subvention from LCSD for the year	2,230,894.00	(d)=(a)+(b)-(c)
Expenditure		
Total expenditure incurred for the year 2016-17		
(i) Personnel expenses	220,945.32	
(ii) Office expenses	270,510.84	
(iii) Programme expenses	2,657,364.67	
	3,148,820.83	(e)
Surplus/(Deficiency) of subvention over expenditure	(917,926.83)	(f)=(d)-(e)
Other income (i.e. other than LCSD subvention)		
(i) Entry fee / Admission fee	947,800.00	
(ii) Bank interest generated from LCSD Subvention and Reserve Fund	113.89	
(iii) Sponsorship / Donation	-	
(iv) Contribution from the Association	-	
(v) Other Resources	-	
	947,913.89	(g)
Total Surplus/(Deficiency) of income over expenditure	29,987.06	(h)=(f)+(g)


 Auditor's chop & signature



Name of NSA: Hongkong Ice Hockey Association Limited

Statement of Personnel Expenses (Statement 1)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

HK\$

Cash subvention from LCSD (Revised Allocation)

268,422.00 (a)

Expenditure

(A) Expenditure met by LCSD

Approved Subvented Posts	Original Allocation (HK\$)	Revised Allocation (HK\$)			Actual Expenditure (HK\$)
		Additional Allocation	Net-off Amount	Total Net Allocation	
1. Executive Director					
2. Coaching Director					
3. Technical Executive					
4. Senior Sports Executive					
5. Sports Executive					
6. Administrative Assistant	165,593.00	7,069.00	-	172,662.00	146,233.18
7. Sports Executive (Part-time)					
8. Administrative Assistant (Part-time)	91,980.00	3,780.00	-	95,760.00	74,712.14
Total	257,573.00	10,849.00	-	268,422.00	220,945.32 (b)

(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources

- (c)

(C) Total expenditure for Personnel Expenses

220,945.32 (d)=(b)+(c)

Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD

47,476.68 (e)=(a)-(b)

Other income

(i) Sponsorship / Donation

- (f)

(ii) Contribution from the Association/Other Resources

- (g)

Surplus/(Deficiency) for Personnel Expenses

47,476.68 (h)=(a)-(d)+(f)+(g)

Savings from LCSD cash subvention

47,476.68 (i)=(e) or 0

[If (e)<0, then savings=0]


Auditor's chop & signature



Name of NSA: Hongkong Ice Hockey Association Limited

Statement of Office Expenses (Statement 2)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Cash subvention from LCSD (Revised Allocation) HK\$
261,401.00 (a)

Expenditure

(A) Expenditure Met by LCSD

Expenses	Original Allocation (HK\$)	Revised Allocation (HK\$)			Actual Expenditure (HK\$)
		Additional Allocation	Net-off Amount	Total Net Allocation	
Administration Expenses ⁴					
- Legal fee					15,000.00
- Licence fee					615.00
- Photocopying charges					7,594.14
- Postage					182.20
- Storage fee					12,880.00
- Stationery					134.00
- Telephone/fax/internet					540.00
- others					3,150.00
Sub-total of Administration Expenses	30,000.00			30,000.00	40,095.34
Sport equipment		168,776.00		168,776.00	165,877.25
Audit Fee	45,375.00			45,375.00	45,375.00
Insurance Premium Fee	17,250.00			17,250.00	19,163.25
Total	92,625.00	168,776.00	-	261,401.00	270,510.84 (b)

(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources - (c)

(C) Total expenditure for Office Expenses 270,510.84 (d)=(b)+(c)

Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD (9,109.84) (e)=(a)-(b)

Other income

(i) Sponsorship / Donation - (f)

(ii) Contribution from the Association/Other Resources - (g)

Surplus/(Deficiency) for Office Expenses (9,109.84) (h)=(a)-(d)+(f)+(g)

Savings from LCSD subvention

[If (e)<0, then savings=0] - (i)=(e) or 0


 Auditor's chop & signature

Name of NSA: Hongkong Ice Hockey Association Limited

Statement of Programme Expenses (Statement 3)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

HKS

(I) Allocation for 2016-17

Cash subvention from LCSD (Revised Allocation)

1,701,071.00 (a)

Expenditure

(A) Expenditure Met by LCSD

Programme	Original Cash Subvention (HKS)	Revised Allocation (HKS)			Actual Expenditure (HKS)	Subvented Expenditure (HKS)	Savings (if any) (HKS)	Breakdown as per Appendix
		Additional Allocation	Net-off Amount	Total Net Allocation				
COMPLETED PROGRAMMES								
<u>Cat A(I) International Event Held Outside Hong Kong</u>								
(a) IIHF Ice Hockey Women World Championship Division II Group B Qualification					43,551.24	39,196.12		1.1
(b) IIHF Men Ice Hockey World Championship Division III					271,602.85	220,602.85		1.2
(c) IIHF Ice Hockey U18 World Championship					249,633.51	195,633.51		1.3
(d) Shenzhen, Hong Kong & Macau Ice Hockey League -Macau Stop					9,988.00	6,688.00		1.4
(e) Shenzhen, Hong Kong & Macau Ice Hockey League -Shenzhen Stop					9,504.00	6,204.00		1.5
(f) 2016 U15 Japan Friendly Games					316,930.22	285,237.20		1.6
Cat A(I) Sub-total	485,751.00	323,346.00	-	809,097.00	901,209.82	753,561.68	55,535.32	
Category A Sub-total	485,751.00	323,346.00	-	809,097.00	901,209.82	753,561.68	55,535.32	
<u>Cat B(I) National/Junior Squad Training Programme</u>								
(a) Senior Men's National Team Training					38,852.00	38,852.00		2.1
(b) Senior Women's National Team Training					70,000.00	70,000.00		2.2
(c) U18 Men's National Team Training					107,715.00	107,715.00		2.3
Cat B(I) Sub-total	294,062.00	2,448.00	-	296,510.00	216,567.00	216,567.00	79,943.00	
Category B Sub-total	294,062.00	2,448.00	-	296,510.00	216,567.00	216,567.00	79,943.00	
<u>Cat C(I) Training Programme</u>								
(a) 2016-17 Feeder Programme -Junior Ice Hockey Training Programme	200,400.00	1,147.00	-	201,547.00	362,443.50	201,547.00	-	3.1
Cat C(I) Sub-total	200,400.00	1,147.00	-	201,547.00	362,443.50	201,547.00	-	
<u>Cat C(II) School Sports Programme</u>								
(a) Sport Demonstration (Ice Rink)	15,472.00	486.00	4,354.00	11,604.00	8,850.00	5,650.00	5,954.00	3.2
Cat C(II) Sub-total	15,472.00	486.00	4,354.00	11,604.00	8,850.00	5,650.00	5,954.00	
<u>Cat C(III) Local Competition</u>								
(a) Hong Kong Youth National Team Development League	259,190.00	969.00	-	260,159.00	1,044,660.00	260,159.00	-	3.3
Cat C(III) Sub-total	259,190.00	969.00	-	260,159.00	1,044,660.00	260,159.00	-	
Category C Sub-total	475,062.00	2,602.00	4,354.00	473,310.00	1,415,953.50	467,356.00	5,954.00	
<u>Cat D(I) Training Programme for Officials</u>								
(a) Officiating Clinic	38,588.00	156.00	-	38,744.00	42,812.00	29,968.40	8,775.60	4.1
Cat D(I) Sub-total	38,588.00	156.00	-	38,744.00	42,812.00	29,968.40	8,775.60	
<u>Cat D(II) Meeting/Conference</u>								
(a) IIHF Annual Congress + ASPG 1					9,140.00	6,398.00		4.2
(b) IIHF Semi Annual Congress					8,611.00	6,027.70		4.3
Cat D(II) Sub-total	26,430.00	-	-	26,430.00	17,751.00	12,425.70	14,004.30	
Category D Sub-total	65,018.00	156.00	-	65,174.00	60,563.00	42,394.10	22,779.90	

Programme	Original Cash Subvention (HKS)	Revised Allocation (HKS)			Actual Expenditure (HKS)	Subvented Expenditure (HKS)	Savings (if any) (HKS)	Breakdown as per Appendix
		Additional Allocation ²	Net-off Amount ³	Total Net Allocation				
AA (Part-time) for Feeder Programmes	45,600.00	-	-	45,600.00	58,722.16	45,600.00	-	
MPF Contribution for Part-time Officials ⁷	11,120.00	260.00	-	11,380.00	4,349.19	4,349.19	7,030.81	
Completed Programmes Total	1,376,613.00	328,812.00	4,354.00	1,701,071.00	2,657,364.67	1,529,827.97	171,243.03	(b)
UNCOMPLETED/CROSS-YEAR PROGRAMMES								
Uncompleted and carried forward to 2016-17	-	-	-	-	-	-	-	
Uncompleted/Cross-year Programmes Total	-	-	-	-	-	-	-	(c)



Expenditure met by LCSD Total	2,657,364.67	(d)-(b)-(c)
(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources	-	(e)
(C) Total expenditure for Programme Expenses	2,657,364.67	(f)-(d)-(e)
Surplus/(Deficiency) of LCSD subvention allocated in 2016-17 over actual expenditure met by LCSD	(956,293.67)	(g)-(a)-(b)-(c)
Other income		
(i) Entry fee / Admission fee	947,800.00	(h)
(ii) Sponsorship / Donation		(i)
(iii) Contribution from the Association / Other Resources		(j)
Surplus/(Deficiency) of income for Programme Expenses	(8,493.67)	(k)-(a)-(f) -(h)-(i)-(j)

(II) Cross-year Programmes Brought Forward from 2016-17

	Original Cash Subvention (HKS)	Revised Allocation (HKS)			Actual Expenditure (HKS)	Subvented Expenditure (HKS)	Savings (if any) (HKS)	Breakdown as per Appendix
		Additional Allocation ²	Net-off Amount ³	Total Net Allocation				
Brought forward from 2015-16 and completed in 2016-17	-	-	-	-	-	-	-	
Cross-year Programmes Total	-	-	-	-	-	-	-	(l)


 Auditor's stamp & signature



Name of NSA: Hongkong Ice Hockey Association Limited**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : IIHF Ice Hockey Women World Championship Division II Group B Qualification

Category : A(I) International Events held outside Hong Kong

Date of Programme : 12/12/2016-17/12/2016

Period of Stay : 11/12/2016-18/12/2016

Venue / Destination: Taipei

No. of Athletes : 18

		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Overseas Transportation-Air Fare(Taipei)	\$36,106 for 24 persons	36,106.00	
Sub-total:		36,106.00	
(a)			
II. Staff Remuneration			
		-	
Sub-total:		-	
(b)			
III. Printing & Publicity			
		-	
(c)			
IV. Event Related Expenses	Souvenir -Flags 10 pcs \$380 Travel Insurance for 24 paxs \$4,680 Laundry \$250 Transportation \$480 Name Bars \$60 Medicine Fee \$1,595.24	7,445.24	
(d)			
Total Expenditure met by LCSD (A) :		43,551.24	
(e)=(a)+(b)+(c)+(d)			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :		-	
(f)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-	
(g)			
Total Programme Expenditure (A)+(B)+(C) :		43,551.24	
(h)=(e)+(f)+(g)			
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$40,000)		-	
2 Admission Fee: (\$)		-	
Total ()	Total Income (D) :	-	
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		43,551.24	
(j)=(c)-(i)			
Maximum Subvention Level (E) :		90%	
(k)			
Maximum Subvention Amount (A)*(E) :		39,196.12	
(l)=(e)*(k)			
Subvented Expenditure :		39,196.12	
(m)=(j) or (l) revised allocation whichever is the less			
Savings :		-	
(n)=revised allocation (m)			

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : IIHF Men Ice Hockey World Championship Division III
 Category : A(I) International Events held outside Hong Kong
 Date of Programme : 29/03/2016-10/04/2016
 Period of Stay : 29/03/2016-07/04/2016
 Venue / Destination: Turkey
 No. of Athletes : 17

		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1	Accommodation- Other Countries (Extra night hotel rental, 30 Mar 2016)	\$1,265.26 x 9 players	11,387.30
2	Accommodation- Other Countries (Extra night hotel rental, 30 Mar 2016)	\$813.38 x 5 officials	4,066.90
3	Local Transport fare to and from airport	\$230 (Hire Van)	230.00
4	Round Trip Air Fare (Turkey)	\$9,971 for 19 players	189,449.00
5	Air Fare (Rebooking Fee (Change to new flight))	\$500 x 18 Tickets	9,000.00
6	Single Air Fare	\$3,568.14 x 3 players	10,704.40
7	Air Fare (Rebooking Ticket Cost)	\$2,529.6 x 3 Tickets	7,588.80
Sub-total:			232,426.40
(a)			
II. Staff Remuneration			
1	Coach (Daily allowance)	\$1,000 x 9 days	9,000.00
Sub-total:			9,000.00
(b)			
III. Printing & Publicity			
			-
(c)			
IV. Event Related Expenses		Travel insurance (Hong Kong players and officials) \$5,586 Travel insurance (Overseas players) \$988 Team doctor \$4,500 Medicine \$4,466 Uniform \$1,852 Food, Meals and Drinks \$12,474.45 Laundry \$310	30,176.45
Total Expenditure met by LCSD (A) :			271,602.85
(e)=(a)+(b)+(c)+(d)			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(f)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
(g)			
Total Programme Expenditure (A)+(B)+(C) :			271,602.85
(h)=(e)+(f)+(g)			
(D) Income ²			
Estimated Amount		Actual Income	
1	Entry Fee: (\$40,000)		51,000.00
2	Admission Fee: (\$)		-
Total ()		Total Income (D) :	51,000.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			220,602.85
Maximum Subvention Level (E) :			90%
Maximum Subvention Amount (A)*(E) :			244,442.57
Subvented Expenditure :			220,602.85
Savings :			-

(j)=(e)-(i)

(k)

(l)=(e)*(k)

(m)=(j) or (l)
'revised allocation'
whichever is the less

(n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : IIHF Ice Hockey U18 World Championship

Category : A(I) International Events held outside Hong Kong

Date of Programme : 16/03/2017-19/03/2017

Period of Stay : 15/03/2017-20/03/2017

Venue / Destination: Mexico

No. of Athletes : 19

		Actual Expenditure		
Description		Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD				
I. Board & Lodging				
1	Accommodation- Other Countries	\$5,145.28 for 13 rooms x 1 night	5,145.28	
2	Meal Allowance- Other Countries	\$10,346.23 for 23 persons for 6 days	10,346.23	
3	Overseas Transportation- Air Fare (North America, West Coast,) (Mexico)	\$9,373 x 23 persons	215,579.00	
Sub-total:			231,070.51	(a)
II. Staff Remuneration				
1	Daily Allowance for part-time coach/instructor (2 coaches, including 2 days before and one day after the event)	\$1,000 x 2 persons x 7 days	14,000.00	
Sub-total:			14,000.00	(b)
III. Printing & Publicity				
IV. Event Related Expenses				
		Travel Insurance for 21 persons \$4,183	4,563.00	(d)
		Souvenir -Flags 10 pcs \$380		
Total Expenditure met by LCSD (A) :			249,633.51	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)				
Total NVC (B) :			-	(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources				
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-	(g)
Total Programme Expenditure (A)+(B)+(C) :			249,633.51	(h)=(e)+(f)+(g)
(D) Income²				
<i>Estimated Amount</i>		<i>Actual Income</i>		
1	Entry Fee: (\$40,000)		54,000.00	
2	Admission Fee: (\$)		-	
Total (\$)		Total Income (D) :	54,000.00	(i)
(E) Total Subvention Granted by LCSD				
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			195,633.51	(j)=(e)-(i)
Maximum Subvention Level (E) :			90%	(k)
Maximum Subvention Amount (A)*(E) :			224,670.16	(l)=(e)*(k)
Subvented Expenditure :			195,633.51	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			-	(n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : Shenzhen, Hong Kong & Macau Ice Hockey League -Macau Stop

Category : A(I) International Events held outside Hong Kong

Date of Programme : 23/10/2016-23/10/2016

Period of Stay : 23/10/2016-23/10/2016

Venue / Destination: Macau

No. of Athletes : 11

	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Ferry Fare (Returned)	\$366 x 13 persons	4,758.00
2 Excess luggage charge for sport equipment	\$200 per event	200.00
3 Parking (China HK City)	\$110	110.00
Sub-total:		5,068.00
(a)		
II. Staff Remuneration		
		-
Sub-total:		-
(b)		
III. Printing & Publicity		
		-
(c)		
IV. Event Related Expenses		
	Laundry Fee \$62 Entry Fee \$4,000 Travel Insurance for 11 players \$858	4,920.00
(d)		
Total Expenditure met by LCSD (A) :		9,988.00
(e)=(a)+(b)+(c)+(d)		
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(f)		
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
(g)		
Total Programme Expenditure (A)+(B)+(C) :		9,988.00
(h)=(e)+(f)+(g)		
(D) Income ²		
Estimated Amount		Actual Income
1 Entry Fee: (\$3,000)		3,300.00
2 Admission Fee: (\$)		-
Total ()	Total Income (D) :	3,300.00
(i)		
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		6,688.00
(j)=(e)-(i)		
Maximum Subvention Level (E) :		90%
(k)		
Maximum Subvention Amount (A)*(E) :		8,989.20
(l)=(e)*(k)		
Subvented Expenditure :		6,688.00
(m)=(j) or (l) or 'revised allocation', whichever is the less		
Savings :		-
(n)='revised allocation' - (m)		

(a)

(b)

(c)

(d)

(e)=(a)+(b)+(c)+(d)

(f)

(g)

(h)=(e)+(f)+(g)

(i)

(j)=(e)-(i)

(k)

(l)=(e)*(k)

(m)=(j) or (l) or 'revised allocation', whichever is the less

(n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : Shenzhen, Hong Kong & Macau Ice Hockey League -Shenzhen Stop

Category : A(I) International Events held outside Hong Kong

Date of Programme : 11/12/2016-11/12/2016

Period of Stay : 11/12/2016-11/12/2016

Venue / Destination: Shenzhen

No. of Athletes : 11

	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Overseas Bus(Round Trip) to Shenzhen	\$4,500 for round trip	4,500.00	
Sub-total:		4,500.00	(a)
II. Staff Remuneration			
		-	
Sub-total:		-	(b)
III. Printing & Publicity			
		-	(c)
IV. Event Related Expenses	Travel insurance \$86 x 11 persons =\$946 Team Entry Fee USD500 @ EX 8 =\$4,000 Laundry (Team HK Jerseys) \$58	5,004.00	(d)
Total Expenditure met by LCSD (A) :		9,504.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :		-	(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-	(g)
Total Programme Expenditure (A)+(B)+(C) :		9,504.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$3,900)		3,300.00	
2 Admission Fee: (\$)		-	
Total ()	Total Income (D) :		3,300.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		6,204.00	(j)=(e)-(i)
Maximum Subvention Level (E) :		90%	(k)
Maximum Subvention Amount (A)*(E) :		8,553.60	(l)=(e)*(k)
Subvented Expenditure :		6,204.00	(m)=(j) or (l) 'revised allocation' whichever is the less
Savings :		-	(n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : 2016 U15 Japan Friendly Games
 Category : A(I) International Events held outside Hong Kong
 Date of Programme : 22/12/2016-26/12/2016
 Period of Stay : 22/12/2016-26/12/2016
 Venue / Destination: Japan
 No. of Athletes : 14

Actual Expenditure	
Description	Amount (HK\$)
(A) Expenditure to be met by LCSD	
I. Board & Lodging	
1 Hotel Accommodation	\$77,912.01 for the team
2 Meal Allowance	\$6,687.56 x 5 days
3 Shuttle bus	\$47,922.91 for the team
4 Air Fare	\$132,600 for 18 persons
Sub-total:	
II. Staff Remuneration	
1 Coach (Daily allowance)	\$1,000 x 5 days x 2 coaches
Sub-total:	
III. Printing & Publicity	
IV. Event Related Expenses	
Travel insurance \$5,400	
Entry Fee for the tournament payable to organizer \$9,117.5	
Medicine Fee (First Aid) \$540	
Total Expenditure met by LCSD (A) :	
(B) Notional Venue Charges (NVC)	
Total NVC (B) :	
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources	
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	
Total Programme Expenditure (A)+(B)+(C) :	
(D) Income²	
<i>Estimated Amount</i>	<i>Actual Income</i>
1 Entry Fee: (\$40,000)	28,000.00
2 Admission Fee: (\$)	-
Total ()	Total Income (D) :
(E) Total Subvention Granted by LCSD	
Deficiency of Expenditure met by LCSD over Income (A) - (D) :	
Maximum Subvention Level (E) :	
Maximum Subvention Amount (A)*(E) :	
Subvented Expenditure :	
Savings :	

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : Senior Men's National Team Training

Category : B(I) National/Junior Squad Training

Date of Programme : 08/10/2016-13/03/2017

Venue / Destination: Mega Ice

No. of Participants : 20

Actual Expenditure	
Description	Amount (HK\$)
(A) Expenditure to be met by LCSD	
I. Board & Lodging	
Sub-total:	
II. Staff Remuneration	
1 Coach (Daily allowance)	\$382 x 2.5 hrs x 1 session x 3 persons 2,865.00
2 Coach (Daily allowance)	\$382 x 1.5 hrs x 1 session x 1 person 573.00
3 Coach (Daily allowance)	\$382 x 2 hrs x 1 session x 1 person 764.00
Sub-total:	
III. Printing & Publicity	
IV. Event Related Expenses	
Venue Charge (Saturday at Mega Ice) \$13,150 x 4 hrs /2 = \$26,300	
Venue Charge (Monday at Mega Ice) \$8,350 x 2 hrs /2 = \$8,350	
Total Expenditure met by LCSD (A) :	
(B) Notional Venue Charges (NVC)	
Total NVC (B) :	
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources	
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	
Total Programme Expenditure (A)+(B)+(C) :	
(D) Income²	
<i>Estimated Amount</i>	<i>Actual Income</i>
1 Entry Fee: (\$)	-
2 Admission Fee: (\$)	-
Total ()	-
Total Income (D) :	
(E) Total Subvention Granted by LCSD	
Deficiency of Expenditure met by LCSD over Income (A) - (D) :	38,852.00
Maximum Subvention Level (E) :	100%
Maximum Subvention Amount (A)*(E) :	38,852.00
Subvented Expenditure :	38,852.00
Savings :	-

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : Senior Women's National Team Training
Category : B(I) National/Junior Squad Training
Date of Programme : 12/07/2016-27/09/2016
Venue / Destination: Mega Ice
No. of Participants : 33

	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
Sub-total:		-	(a)
II. Staff Remuneration			
		-	
Sub-total:		-	(b)
III. Printing & Publicity			
		-	(c)
IV. Event Related Expenses			
	Venue Charge (WIHO) \$70,000 for 10 sessions	70,000.00	(d)
Total Expenditure met by LCSD (A) :		70,000.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :		-	(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-	(g)
Total Programme Expenditure (A)+(B)+(C) :		70,000.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		-	
2 Admission Fee: (\$)		-	
Total ()	Total Income (D) :	-	(i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		70,000.00	(j)=(e)-(i)
Maximum Subvention Level (E) :		100%	(k)
Maximum Subvention Amount (A)*(E) :		70,000.00	(l)=(e)*(k)
Subvented Expenditure :		70,000.00	(m)=(j) or (l) 'revised allocation' whichever is the less
Savings :		-	(n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : U18 Men's National Team Training
Category : B(I) National/Junior Squad Training
Date of Programme : 28/10/2016-13/03/2017
Venue / Destination: Mega Ice and Dragon Centre
No. of Participants : 30

		Actual Expenditure	
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
		Sub-total:	-
(a)			
II. Staff Remuneration			
1	Coach /instructor fee	\$416 x 1.5 hrs x 10 sessions x 1 person	6,240.00
2	Coach /instructor fee	\$382 x 2 hrs x 3 sessions x 2 persons	4,584.00
3	Coach /instructor fee	\$283 x 1.5 hrs x 11 sessions x 1 person	4,669.50
4	Coach /instructor fee	\$283 x 1.5 hrs x 1 sessions x 2 persons	849.00
5	Coach /instructor fee	\$283 x 1.5 hrs x 3 sessions x 1 person	1,273.50
6	Coach /instructor fee	\$283 x 1.5 hrs x 2 sessions x 1 person	849.00
		Sub-total:	18,465.00
(b)			
III. Printing & Publicity			-
(c)			
IV. Event Related Expenses		Venue Charge (Dragon Centre) \$2,600 x 21 hrs = \$54,600 Venue Charge (Saturday at Mega Ice) \$13,150 x 4 hrs /2 = \$26,300 Venue Charge (Monday at Mega Ice) \$8,350 x 2 hrs /2 = \$8,350	89,250.00
(d)			
		Total Expenditure met by LCSD (A) :	107,715.00
(e)=(a)+(b)+(c)+(d)			
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	-
(f)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	-
(g)			
Total Programme Expenditure (A)+(B)+(C) :			107,715.00
(h)=(e)+(f)+(g)			
(D) Income ²			
Estimated Amount			Actual Income
1	Entry Fee: (\$)		-
2	Admission Fee: (\$)		-
Total ()		Total Income (D) :	-
(i)			
(E) Total Subvention Granted by LCSD			
		Deficiency of Expenditure met by LCSD over Income (A) - (D) :	107,715.00
(j)=(e)-(i)			
		Maximum Subvention Level (E) :	100%
(k)			
		Maximum Subvention Amount (A)*(E) :	107,715.00
(l)=(e)*(k)			
		Subvented Expenditure :	107,715.00
(m)=(j) or (l) 'revised allocation' whichever is the less			
		Savings :	-
(n)='revised allocation' - (m)			

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : 2016-17 Feeder Programme -Junior Ice Hockey Training Programme
Category : C(I) Training programme
Date of Programme : 17/10/2016-03/04/2017
Venue / Destination: Mega Ice
No. of Participants : 76

(Original Allocation : \$200,400) (Revised Allocation : \$201,547)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
Sub-total:			- (a)
II. Staff Remuneration			
1	Instructor (Immediate) fee (U8&U10 Training)	\$200 x 1.5 hrs x 9 sessions x 2 courses x 2 persons	10,800.00
2	Instructor (Immediate) fee (U8&U10 Training)	\$200 x 1.25 hrs x 2 sessions x 2 courses x 2 persons	2,000.00
3	Instructor (Immediate) fee (U12&U16 Training)	\$200 x 1.5 hrs x 9 sessions x 2 courses x 2 persons	10,800.00
4	Instructor (Immediate) fee (U12&U16 Training)	\$200 x 1.25 hrs x 1 sessions x 2 courses x 2 persons	1,000.00
5	Instructor (Immediate) fee (U12&U16 Training one of the sessions had 3 coaches)	\$200 x 1.5 hrs x 1 session x 2 courses x 1.5 persons	900.00
Sub-total:			25,500.00 (b)
III. Printing & Publicity		Banner \$131	131.00 (c)
IV. Event Related Expenses		Venue Charge (Saturday at Mega Ice) \$13,150 x 4.5 hrs =\$59,175 Venue Charge (Monday at Mega Ice) \$8,350 x 33.25 hrs =\$277,637.5	336,812.50 (d)
Total Expenditure met by LCSD (A) :			362,443.50 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			362,443.50 (h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount			Actual Income
1	Entry Fee: (\$192,000)		114,000.00
2	Admission Fee: (\$)		-
Total ()		Total Income (D) :	114,000.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			248,443.50 (j)=(e)-(i)
Maximum Subvention Level (E) :			85% (k)
Maximum Subvention Amount (A)*(E) :			308,076.98 (l)=(e)*(k)
Subvented Expenditure :			201,547.00 (m)=(j) or (l) 'revised allocation' whichever is the less
Savings :			- (n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : Sport Demonstration (Ice Rink)

Category : C(II) School Sports Programme

Date of Programme : 01/04/2016-31/03/2017

Venue / Destination: Dragon Centre

No. of Participants : 540

(Original Allocation : \$15,472) (Revised Allocation : \$11,604)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
Sub-total:			-
(a)			
II. Staff Remuneration			
1 Organizer	\$80 x 2 hrs x 10 sessions x 1 person		1,600.00
2 Intermediate Instructor	\$209 x 10 sessions x 1 person		2,090.00
3 Assistant Intermediate Instructor	\$105 x 10 sessions x 2 persons		2,100.00
Sub-total:			5,790.00
(b)			
III. Printing & Publicity			
			-
(c)			
IV. Event Related Expenses			
	Venue Charge \$300 x 9 sessions = \$2,700 Venue Charge \$10 x 36 students = \$360		3,060.00
(d)			
Total Expenditure met by LCSD (A) :			8,850.00
(e)=(a)+(b)+(c)+(d)			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(f)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
(g)			
Total Programme Expenditure (A)+(B)+(C) :			8,850.00
(h)=(e)+(f)+(g)			
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$9,140)			3,200.00
2 Admission Fee: (\$)			-
Total ()		Total Income (D) :	3,200.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		5,650.00	(j)=(e)-(i)
Maximum Subvention Level (E) :		70%	(k)
Maximum Subvention Amount (A)*(E) :		6,195.00	(l)=(e)*(k)
Subvented Expenditure :		5,650.00	(m)=(j) or (l) 'revised allocation' whichever is the less
Savings :		5,954.00	(n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : Hong Kong Youth National Team Development League
Category : C(III) Local Competitions
Date of Programme : 10/09/2016-22/04/2017
Venue / Destination: Mega Ice
No. of Participants : 106

(Original Allocation : \$259,190) (Revised Allocation : \$260,190)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
Sub-total:			-
(a)			
II. Staff Remuneration			
1 Instructor (Elementary)	\$170 x 36 matches x 2 persons		12,240.00
2 Instructor (Elementary)	\$170 x 37 matches x 2 persons		12,580.00
3 Instructor (Elementary)	\$170 x 3 hrs x 6 persons		3,060.00
4 Instructor (Elementary)	\$170 x 6 hrs x 1 person		1,020.00
5 Official	\$61 x 73 matches x 1 person		4,453.00
6 Official	\$61 x 4 matches x 2 persons		488.00
7 Referee	\$200 x 73 matches x 2 persons		29,200.00
8 Scorekeeper	\$150 x 73 matches x 1 person		10,950.00
9 Timekeeper	\$150 x 73 matches x 1 person		10,950.00
Sub-total:			84,941.00
(b)			
III. Printing & Publicity	Banner \$131		131.00
(c)			
IV. Event Related Expenses	Venue Charge \$13,150 x 72.5 hrs = \$953,375 Trophies & Medals \$5,574 Laundry Fee \$639		959,588.00
(d)			
Total Expenditure met by LCSD (A) :			1,044,660.00
(e)=(a)+(b)+(c)+(d)			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(f)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
(g)			
Total Programme Expenditure (A)+(B)+(C) :			1,044,660.00
(h)=(e)+(f)+(g)			
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$720,000)			680,500.00
2 Admission Fee: (\$)			-
Total ()		Total Income (D) :	680,500.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			364,160.00
(j)=(e)-(i)			
Maximum Subvention Level (E) :			85%
(k)			
Maximum Subvention Amount (A)*(E) :			887,961.00
(l)=(e)*(k)			
Subvented Expenditure :			260,190.00
(m)=(j) or (l) 'revised allocation' whichever is the less			
Savings :			-
(n)='revised allocation' - (m)			

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : Officiating Clinic
 Category : D(I) Official training programme
 Date of Programme : 04/06/2016-11/06/2016
 Venue / Destination: Olympic House and Mega Ice
 No. of Participants : 21

(Original Allocation : \$38,588) (Revised Allocation : \$38,744)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
Sub-total:			-
(a)			
II. Staff Remuneration			
1 Instructor	\$3,000 for 2 sessions		3,000.00
Sub-total:			3,000.00
(b)			
III. Printing & Publicity			
			-
(c)			
IV. Event Related Expenses			
	LCD Projector Rental \$512 Venue Charge \$13,100 x 1.5 hrs x 2 days		39,812.00
(d)			
Total Expenditure met by LCSD (A) :			42,812.00
(e)=(a)+(b)+(c)+(d)			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(f)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
(g)			
Total Programme Expenditure (A)+(B)+(C) :			42,812.00
(h)=(e)+(f)+(g)			
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$20,000)			10,500.00
2 Admission Fee: (\$)			-
Total ()		Total Income (D) :	10,500.00
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		32,312.00	(j)=(e)-(i)
Maximum Subvention Level (E) :		70%	(k)
Maximum Subvention Amount (A)*(E) :		29,968.40	(l)=(e)*(k)
Subvented Expenditure :		29,968.40	(m)=(j) or (l) 'revised allocation' whichever is the less
Savings :		8,775.60	(n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : IIHF Annual Congress + ASPG I
Category : D(II) Meeting/Conference held outside Hong Kong
Date of Programme : 16/05/2016-23/05/2016
Period of Stay : 16/05/2016-23/05/2016
Venue / Destination: Russia Moscow -Sheremet
No. of Officials : 2

	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Air Fare (Russia)	\$4,570 x 2 persons	9,140.00	
Sub-total:		9,140.00	(a)
II. Staff Remuneration			
		-	
Sub-total:		-	(b)
III. Printing & Publicity			
		-	(c)
IV. Event Related Expenses			
		-	(d)
Total Expenditure met by LCSD (A) :		9,140.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :		-	(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-	(g)
Total Programme Expenditure (A)+(B)+(C) :		9,140.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		-	
2 Admission Fee: (\$)		-	
Total ()	Total Income (D) :	-	(i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		9,140.00	(j)=(e)-(i)
Maximum Subvention Level (E) :		70%	(k)
Maximum Subvention Amount (A)*(E) :		6,398.00	(l)=(e)*(k)
Subvented Expenditure :		6,398.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :		-	(n)='revised allocation' - (m)

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

Name of Programme : IIHF Semi Annual Congress

Category : D(II) Meeting/Conference held outside Hong Kong

Date of Programme : 07/09/2016-11/09/2016

Period of Stay : 06/09/2016-12/09/2016

Venue / Destination: Paris

No. of Officials : 2

		Actual Expenditure	
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Air Fare (Western Europe)	\$8,611 x 1 Ticket	8,611.00	
Sub-total:		8,611.00	
(a)			
II. Staff Remuneration			
		-	
Sub-total:		-	
(b)			
III. Printing & Publicity			
		-	
(c)			
IV. Event Related Expenses			
		-	
(d)			
Total Expenditure met by LCSD (A) :		8,611.00	
(e)=(a)+(b)+(c)+(d)			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :		-	
(f)			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-	
(g)			
Total Programme Expenditure (A)+(B)+(C) :		8,611.00	
(h)=(e)+(f)+(g)			
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		-	
2 Admission Fee: (\$)		-	
Total ()	Total Income (D) :	-	
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		8,611.00	
Maximum Subvention Level (E) :		70%	
Maximum Subvention Amount (A)*(E) :		6,027.70	
Subvented Expenditure :		6,027.70	
Savings :		-	
		(j)=(e)-(i)	
		(k)	
		(l)=(e)*(k)	
		(m)=(j) or (l) or 'revised allocation', whichever is the less	
		(n)='revised allocation' - (m)	

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:



Name of NSA: Hongkong Ice Hockey Association Limited

Statement of Use of Reserve Fund (Statement 4)

For the Financial Year Ended 31 March 2017

Description of Item/Programme	Approved Amount ² (HKS) (a)	Actual Expenditure (HKS) (b)	Savings (HKS) (c)=(a)-(b)	Breakdown as per Appendix
(A) Use of Reserve Fund Approved in 2013-14				
<i>Personnel Expenses</i>				
N/A.	-	-	-	
Personnel Expenses Sub-total	-	-	-	
<i>Office Expenses</i>				
N/A.	-	-	-	
Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>				
N/A.	-	-	-	
Programme Expenses Sub-total	-	-	-	
Use of Reserve Fund 2013-14 Total	-	-	-	
(B) Use of Reserve Fund Approved in 2014-15				
<i>Personnel Expenses</i>				
N/A.	-	-	-	
Personnel Expenses Sub-total	-	-	-	
<i>Office Expenses</i>				
N/A.	-	-	-	
Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>				
N/A.	-	-	-	
Programme Expenses Sub-total	-	-	-	
Use of Reserve Fund 2014-15 Total	-	-	-	
(C) Use of Reserve Fund Approved in 2015-16				
<i>Personnel Expenses</i>				
N/A.	-	-	-	
Personnel Expenses Sub-total	-	-	-	
<i>Office Expenses</i>				
Furniture	54,970.00	2,392.00	52,578.00	
Office Expenses Sub-total	54,970.00	2,392.00	52,578.00	
<i>Programme Expenses</i>				
N/A.	-	-	-	
Programme Expenses Sub-total	-	-	-	
Use of Reserve Fund 2015-16 Total	54,970.00	2,392.00	52,578.00	
(D) Use of Reserve Fund Approved in 2016-17				
<i>Personnel Expenses</i>				
Performance Incentive Pay (PIP) including MPF for Wong Tsui Yi	4,640.85	4,640.85	-	
Personnel Expenses Sub-total	4,640.85	4,640.85	-	
<i>Office Expenses</i>				
N/A.	-	-	-	
Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>				
N/A.	-	-	-	
Programme Expenses Sub-total	-	-	-	
Use of Reserve Fund 2016-17 Total	4,640.85	4,640.85	-	
Total for Approved Use of Reserve Fund: (A)+(B)+(C)+(D)	59,610.85	7,032.85	52,578.00	


Auditor's chop & signature



Name of NSA: Hongkong Ice Hockey Association Limited

Statement of Changes in Reserve Fund Balance as at 31 March 2017 (Statement 5)

	HK\$	HK\$
LCSD Approved Cumulative Balance of Reserve Fund as at 31 March 2016		426,177 (a)
Savings for subvention for year 2016-17		
Personnel Expenses (per Statement 1)	47,477	
Office Expenses (per Statement 2)	-	
Programme Expenses (per Statement 3)	171,243	
Sub-total	218,720	(b)
Savings for cross-year programmes brought forward from 2015-16 (per Statement 3)	-	(c)
Savings for approved use of Reserve Fund (per Statement 4)	-	(d)
Total savings	218,720	(e)=(b)+(c)+(d)
Less: Extra savings arising from the excess of savings for the year 2016-17 over Reserve Fund Ceiling		
Total subvention for the year 2016-17	2,230,894	(f)
Reserve Fund Ceiling for the year 2016-17	557,724	(g)=(f)*25%
Extra savings [if (e)>(g), then (h)=(e)-(g), otherwise (h)=0]	-	(h)
Reserve Fund for the year 2015-16		218,720 (i)=(e)-(h)
Total Deposited Reserve Fund		644,897 (j)=(a)+(i)
Less: Use of Reserve Fund approved in 2016-17		4,641 (k)
Net Deposited Reserve Fund		640,256 (l)=(j)-(k)
Less: Extra savings arising from the excess of Net Deposited Reserve Fund over Reserve Fund Ceiling		
Reserve Fund Ceiling for the year 2016-17	557,724	(g) above
Extra savings [if (l)>(g), then (m)=(l)-(g), otherwise (m)=0]		82,532 (m)
Closing Balance of Reserve Fund as at 31 March 2016		557,724 (n)=(l)-(m)
Less: Use of Reserve Fund approved in years after 2016-17		- (o)
Available Amount of Reserve Fund as at 31 March 2017		557,724 (p)=(n)-(o)

Note:

The LCSD Approved Cumulative Balance of Reserve Fund as at 31 March 2016 is revised from \$428,754 to \$426,177 by LCSD.


Auditor's chop & signature

