

# HONGKONG ICE HOCKEY ASSOCIATION LIMITED

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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.



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President  
Kan Yeung Kit



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Hon Treasurer  
Fung Kwai Yau



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Date:

26 SEP 2017

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Association's Chop

# CHIE, LEUNG & PARTNERS LIMITED

*Certified Public Accountants*

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

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## **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

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## **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>                |                 |
|---|----------------------------|-----------------|
| <b>Cash subvention from LCSD</b>  |                            |                 |
| 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               |                 |
|   | <u>1,726,811.00</u>        | (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                     |                 |
|   | <u>508,437.00</u>          | (b)             |
| <i>Less:</i> Subvention netted off for 2016/17                            |                            |                 |
| Cat C(II) School Sports Programme   | 4,354.00                   |                 |
|   | <u>4,354.00</u>            | (c)             |
| <b>Total cash subvention from LCSD for the year</b>                       | <u><b>2,230,894.00</b></u> | (d)=(a)+(b)-(c) |
| <b>Expenditure</b>  |                            |                 |
| 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               |                 |
|   | <u>3,148,820.83</u>        | (e)             |
| <b>Surplus/(Deficiency) of subvention over expenditure</b>                | <u><b>(917,926.83)</b></u> | (f)=(d)-(e)     |
| <b>Other income (i.e. other than LCSD subvention)</b>                     |                            |                 |
| (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   | -                          |                 |
|   | <u>947,913.89</u>          | (g)             |
| <b>Total Surplus/(Deficiency) of income over expenditure</b>              | <u><b>29,987.06</b></u>    | (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                 |
| <b>Total</b>                            | <b>257,573.00</b>          | <b>10,849.00</b>          | <b>-</b>       | <b>268,422.00</b>    | <b>220,945.32</b> (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 <sup>4</sup> |                            |                           |                |                      |                           |
| - 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                 |
| <b>Total</b>                         | <b>92,625.00</b>           | <b>168,776.00</b>         | <b>-</b>       | <b>261,401.00</b>    | <b>270,510.84</b> (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 |                          |                             |                        |                           |
| <b>COMPLETED PROGRAMMES</b>  |                                |                          |                |                      |                          |                             |                        |                           |
| <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 <sup>2</sup> | Net-off Amount <sup>3</sup> | 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 <sup>7</sup> | 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)                       |
| <b>UNCOMPLETED/CROSS-YEAR PROGRAMMES</b>              |                                |                                    |                             |                      |                          |                             |                        |                           |
| 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)<br>-(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 <sup>2</sup> | Net-off Amount <sup>3</sup> | Total Net Allocation |                          |                             |                        |                           |
| Brought forward from 2015-16 and completed in 2016-17 | -                              | -                                  | -                           | -                    | -                        | -                           | -                      |                           |
| Cross-year Programmes Total                           | -                              | -                                  | -                           | -                    | -                        | -                           | -                      | (l)                       |

  
 Auditor's chop & 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<br>Travel Insurance for 24 paxs \$4,680<br>Laundry \$250<br>Transportation \$480<br>Name Bars \$60<br>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)=(c)+(f)+(g)  |
| (D) Income <sup>2</sup>   |  |               |  |
| 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)=(c)*(k)  |
| Subvented Expenditure :   |  | 39,196.12     | (m)=(j) or (l)<br>'revised allocation<br>whichever is the less |
| Savings :   |  | -             | (n)='revised allocation<br>(m)                                 |

If there is significant variance between the estimated and actual expenditure / income, (i.e. &gt;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<br>Travel insurance (Overseas players) \$988<br>Team doctor \$4,500<br>Medicine \$4,466<br>Uniform \$1,852<br>Food, Meals and Drinks \$12,474.45<br>Laundry \$310 | 30,176.45   |
| (d)   |  |  |   |
| 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 <sup>2</sup>   |  |  |   |
| 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)<br>'revised allocation'<br>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    |
| 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     |
| III. Printing & Publicity   |   |   |               |
| IV. Event Related Expenses  |   |   |               |
|   |   | Travel Insurance for 21 persons \$4,183<br>Souvenir -Flags 10 pcs \$380 | 4,563.00      |
| Total Expenditure met by LCSD (A) :   |   |   | 249,633.51    |
| (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) :   |   |   | 249,633.51    |
| (D) Income <sup>2</sup>   |   |   |               |
| Estimated Amount  |   |   | Actual Income |
| 1   | Entry Fee: (\$40,000 )  |   | 54,000.00     |
| 2   | Admission Fee: (\$ )  |   | -             |
| Total (\$)  |   | Total Income (D) :  | 54,000.00     |
| (E) Total Subvention Granted by LCSD  |   |   |               |
| Deficiency of Expenditure met by LCSD over Income (A) - (D) :                                 |   |   | 195,633.51    |
| Maximum Subvention Level (E) :  |   |   | 90%           |
| Maximum Subvention Amount (A)*(E) :   |   |   | 224,670.16    |
| Subvented Expenditure :   |   |   | 195,633.51    |
| Savings :   |   |   | -             |

(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)  
'revised allocation'  
whichever is the less

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

If there is significant variance between the estimated and actual expenditure / income, (i.e. &gt;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 &amp; 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<br>Entry Fee \$4,000<br>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 <sup>2</sup>   |                    |                    |          |
| 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. &gt;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 &amp; 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<br>Team Entry Fee USD500 @ EX 8 =\$4,000<br>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 <sup>2</sup>   |  |               |   |
| 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)<br>'revised allocation'<br>whichever is the less |
| Savings :   |  | -             | (n)='revised<br>allocation' - (m)                               |

If there is significant variance between the estimated and actual expenditure / income, (i.e. &gt;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   | Breakdown   | Amount (HK\$) |
| (A) Expenditure to be met by LCSD   |   |               |
| I. Board & Lodging  |   |               |
| 1 Hotel Accommodation   | \$77,912.01 for the team  | 77,912.01     |
| 2 Meal Allowance  | \$6,687.56 x 5 days   | 33,437.80     |
| 3 Shuttle bus   | \$47,922.91 for the team  | 47,922.91     |
| 4 Air Fare  | \$132,600 for 18 persons  | 132,600.00    |
| Sub-total:  |   | 291,872.72    |
| (a)   |   |               |
| II. Staff Remuneration  |   |               |
| 1 Coach (Daily allowance)   | \$1,000 x 5 days x 2 coaches  | 10,000.00     |
| Sub-total:  |   | 10,000.00     |
| (b)   |   |               |
| III. Printing & Publicity   |   |               |
|   |   | -             |
| (c)   |   |               |
| IV. Event Related Expenses  |   |               |
|   | Travel insurance \$5,400<br>Entry Fee for the tournament payable to organizer \$9,117.5<br>Medicine Fee (First Aid) \$540 | 15,057.50     |
| (d)   |   |               |
| Total Expenditure met by LCSD (A) :   |   | 316,930.22    |
| (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) :   |   | 316,930.22    |
| (h)=(e)+(f)+(g)   |   |               |
| (D) Income <sup>2</sup>   |   |               |
| Estimated Amount  |   | Actual Income |
| 1 Entry Fee: (\$40,000)   |   | 28,000.00     |
| 2 Admission Fee: (\$ )  |   | -             |
| Total ( )   | Total Income (D) :  | 28,000.00     |
| (i)   |   |               |
| (E) Total Subvention Granted by LCSD  |   |               |
| Deficiency of Expenditure met by LCSD over Income (A) - (D) :                                 |   | 288,930.22    |
| Maximum Subvention Level (E) :  |   | 90%           |
| Maximum Subvention Amount (A)*(E) :   |   | 285,237.20    |
| Subvented Expenditure :   |   | 285,237.20    |
| Savings :   |   | -             |
| (j)=(e)-(i)   |   |               |
| (k)   |   |               |
| (l)=(e)*(k)   |   |               |
| (m)=(j) or (l)  |   |               |
| 'revised allocation' whichever is the les   |   |               |
| (n)='revised allocation' - (m)  |   |               |

If there is significant variance between the estimated and actual expenditure / income, (i.e. &gt;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\$)                                    |
| <b>(A) Expenditure to be met by LCSD</b>   |  |
| <b>I. Board &amp; Lodging</b>  |  |
|  |  |
| <b>Sub-total:</b>  |  |
|  | -  |
| <b>II. Staff Remuneration</b>  |  |
| 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      |
| <b>Sub-total:</b>  |  |
|  | 4,202.00   |
| <b>III. Printing &amp; Publicity</b>   |  |
|  | -  |
| <b>IV. Event Related Expenses</b>  |  |
| Venue Charge (Saturday at Mega Ice) \$13,150 x 4 hrs /2 = \$26,300                                   | 34,650.00  |
| Venue Charge (Monday at Mega Ice) \$8,350 x 2 hrs /2 = \$8,350                                       |  |
| <b>Total Expenditure met by LCSD (A) :</b>   |  |
|  | 38,852.00  |
| <b>(B) Notional Venue Charges (NVC)</b>  |  |
| <b>Total NVC (B) :</b>   |  |
|  | -  |
| <b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b> |  |
| <b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>                                |  |
|  | -  |
| <b>Total Programme Expenditure (A)+(B)+(C) :</b>   |  |
|  | 38,852.00  |
| <b>(D) Income<sup>2</sup></b>  |  |
| <i>Estimated Amount</i>  | <i>Actual Income</i>                             |
| 1 Entry Fee: (\$ )   | -  |
| 2 Admission Fee: (\$ )   | -  |
| Total ( )  | -  |
| <b>Total Income (D) :</b>  |  |
|  | -  |
| <b>(E) Total Subvention Granted by LCSD</b>  |  |
| <b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>                                 | 38,852.00  |
| <b>Maximum Subvention Level (E) :</b>  | 100%   |
| <b>Maximum Subvention Amount (A)*(E) :</b>   | 38,852.00  |
| <b>Subvented Expenditure :</b>   | 38,852.00  |
| <b>Savings :</b>   | -  |

If there is significant variance between the estimated and actual expenditure / income, (i.e. &gt;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\$)        |   |
| <b>(A) Expenditure to be met by LCSD</b>   |  |                      |   |
| <b>I. Board &amp; Lodging</b>  |  |                      |   |
|  |  |                      |   |
|  | <b>Sub-total:</b>                            | -                    | (a)   |
| <b>II. Staff Remuneration</b>  |  |                      |   |
|  |  | -                    |   |
|  | <b>Sub-total:</b>                            | -                    | (b)   |
| <b>III. Printing &amp; Publicity</b>   |  |                      |   |
|  |  | -                    | (c)   |
| <b>IV. Event Related Expenses</b>  |  |                      |   |
|  | Venue Charge (WIHO) \$70,000 for 10 sessions | 70,000.00            | (d)   |
| <b>Total Expenditure met by LCSD (A) :</b>   |  | <b>70,000.00</b>     | (e)=(a)+(b)+(c)+(d)   |
| <b>(B) Notional Venue Charges (NVC)</b>  |  |                      |   |
| <b>Total NVC (B) :</b>   |  | -                    | (f)   |
| <b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b> |  |                      |   |
| <b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>                                |  | -                    | (g)   |
| <b>Total Programme Expenditure (A)+(B)+(C) :</b>   |  | <b>70,000.00</b>     | (h)=(e)+(f)+(g)   |
| <b>(D) Income<sup>2</sup></b>  |  |                      |   |
| <i>Estimated Amount</i>  |  | <i>Actual Income</i> |   |
| 1 Entry Fee: (\$ )   |  | -                    |   |
| 2 Admission Fee: (\$ )   |  | -                    |   |
| Total ( )  | <b>Total Income (D) :</b>                    | -                    | (i)   |
| <b>(E) Total Subvention Granted by LCSD</b>  |  |                      |   |
| <b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>                                 |  | <b>70,000.00</b>     | (j)=(e)-(i)   |
| <b>Maximum Subvention Level (E) :</b>  |  | <b>100%</b>          | (k)   |
| <b>Maximum Subvention Amount (A)*(E) :</b>   |  | <b>70,000.00</b>     | (l)=(e)*(k)   |
| <b>Subvented Expenditure :</b>   |  | <b>70,000.00</b>     | (m)=(j) or (l)<br>'revised allocation'<br>whichever is the less |
| <b>Savings :</b>   |  | -                    | (n)='revised<br>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 (HK\$)  |   |
| (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<br>Venue Charge (Saturday at Mega Ice) \$13,150 x 4 hrs /2 = \$26,300<br>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 <sup>2</sup>   |  |  |   |
| 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)<br>'revised allocation'<br>whichever is the less |
| Savings :   |  | -  | (n)='revised<br>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)<br>(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)<br>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<br>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 <sup>2</sup>   |  |  |  |
| 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)<br>'revised allocation'<br>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 )<br>(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<br>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 <sup>2</sup>   |  |                    |   |
| 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)<br>'revised allocation'<br>whichever is the less |
| Savings :   |  | 5,954.00           | (n)='revised<br>allocation' - (m)                               |

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





Name of NSA: Hongkong Ice Hockey Association Limited

Breakdown of Programme Expenses for Programmes

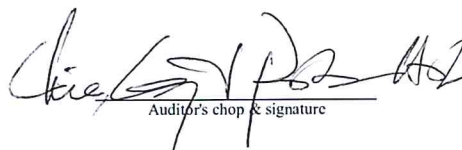
Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2017

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 )<br>(Revised Allocation : \$260,159)                        |  | 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)   | \$186 x 36 matches x 2 persons   |                    | 13,392.00   |
| 2 Instructor (Elementary)   | \$186 x 37 matches x 2 persons   |                    | 13,764.00   |
| 3 Instructor (Elementary)   | \$186 x 3 hrs x 6 persons  |                    | 3,348.00  |
| 4 Instructor (Elementary)   | \$186 x 6 hrs x 1 person   |                    | 1,116.00  |
| 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:  |  |                    | 87,661.00 (b)   |
| III. Printing & Publicity   | Banner \$131   |                    | 131.00 (c)  |
| IV. Event Related Expenses  | Venue Charge \$13,150 x 72.5 hrs = \$953,375<br>Trophies & Medals \$2,854<br>Laundry Fee \$639 |                    | 956,868.00 (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) - (c) + (f) + (g)                                      |
| (D) Income <sup>2</sup>   |  |                    |   |
| 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 :   |  |                    | 260,159.00 (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:

Note: Figures checked and found in order.

  
Auditor's chop & 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 : 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 )<br>(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<br>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 <sup>2</sup>   |  |                    |           |
| 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)<br>'revised allocation'<br>whichever is the less                               |  |                    |           |
| Savings :   |  |                    | 8,775.60  |
| (n)='revised<br>allocation' - (m)   |  |                    |           |

If there is significant variance between the estimated and actual expenditure / income, (i.e. &gt;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 <sup>2</sup>   |                     |   |
| 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)<br>'revised allocation'<br>whichever is the less |
| Savings :   |                     | -   |
|   |                     | (n)='revised<br>allocation' - (m)                               |

If there is significant variance between the estimated and actual expenditure / income, (i.e. &gt;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 (HK\$) |  |
| (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 <sup>2</sup>   |                    |               |  |
| 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      |  |
| (j)=(e)-(i)   |                    |               |  |
| Maximum Subvention Level (E) :  |                    | 70%           |  |
| (k)   |                    |               |  |
| Maximum Subvention Amount (A)*(E) :   |                    | 6,027.70      |  |
| (l)=(e)*(k)   |                    |               |  |
| Subvented Expenditure :   |                    | 6,027.70      |  |
| (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. &gt;25%), please explain:





## [Revised] Statement of Use of Reserve Fund (Statement 4)

For the Financial Year Ended 31 March 2016

| Description of Item/Programme                              | Approved Amount <sup>2</sup><br>(HKS)<br>(a) | Actual Expenditure<br>(HKS)<br>(b) | Savings<br>(HKS)<br>(c)=(a)-(b) | Breakdown<br>as per<br>Appendix |
|--|--|------------------------------------|---------------------------------|---------------------------------|
| <b>(A) Use of Reserve Fund Approved in 2013-14</b>         |  |                                    |                                 |                                 |
| <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                               | -  | -                                  | -                               |                                 |
| <b>Use of Reserve Fund 2013-14 Total</b>                   | -  | -                                  | -                               |                                 |
| <b>(B) Use of Reserve Fund Approved in 2014-15</b>         |  |                                    |                                 |                                 |
| <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                               | -  | -                                  | -                               |                                 |
| <b>Use of Reserve Fund 2014-15 Total</b>                   | -  | -                                  | -                               |                                 |
| <b>(C) Use of Reserve Fund Approved in 2015-16</b>         |  |                                    |                                 |                                 |
| <i>Personnel Expenses</i>                                  |  |                                    |                                 |                                 |
| N/A.   | -  | -                                  | -                               |                                 |
| Personnel Expenses Sub-total                               | -  | -                                  | -                               |                                 |
| <i>Office Expenses</i>                                     |  |                                    |                                 |                                 |
| Furniture  | 54,970.00                                    | 54,047.32                          | 922.68                          |                                 |
| Office Expenses Sub-total                                  | 54,970.00                                    | 54,047.32                          | 922.68                          |                                 |
| <i>Programme Expenses</i>                                  |  |                                    |                                 |                                 |
| N/A.   | -  | -                                  | -                               |                                 |
| Programme Expenses Sub-total                               | -  | -                                  | -                               |                                 |
| <b>Use of Reserve Fund 2015-16 Total</b>                   | 54,970.00                                    | 54,047.32                          | 922.68                          |                                 |
| <b>Total for Approved Use of Reserve Fund: (A)+(B)+(C)</b> | 54,970.00                                    | 54,047.32                          | 922.68                          |                                 |

Note: The Puck Shooting Machine was omitted.

Note: Figures checked and found in order.

  
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 Date: 17 October, 2017



Name of NSA: Hongkong Ice Hockey Association Limited

**[Revised] Statement of Changes in Reserve Fund Balance as at 31 March 2016 (Statement 5)**

|   | HK\$      | HK\$           |                 |
|---|-----------|----------------|-----------------|
| <b>LCSD Approved Cumulative Balance of Reserve Fund as at 31 March 2015</b>                           |           | <b>348,289</b> | (a)             |
| Savings for subvention for year 2015-16   |           |                |                 |
| Personnel Expenses (per Statement 1)  | 68,508    |                |                 |
| Office Expenses (per Statement 2)   | -         |                |                 |
| Programme Expenses (per Statement 3)  | 78,951    |                |                 |
| Sub-total   | 147,459   |                | (b)             |
| Savings for cross-year programmes brought forward from 2014-15 (per Statement 3)                      | -         |                | (c)             |
| Savings for approved use of Reserve Fund (per Statement 4)  | 923       |                | (d)             |
| Total savings   | 148,382   |                | (c)=(b)+(c)+(d) |
| Less: Extra savings arising from the excess of savings for the year 2015-16 over Reserve Fund Ceiling |           |                |                 |
| Total subvention for the year 2015-16   | 1,715,016 |                | (f)             |
| Reserve Fund Ceiling for the year 2015-16   | 428,754   |                | (g)=(f)*25%     |
| Extra savings [if (e)>(g), then (h)=(e)-(g), otherwise (h)=0]   | -         |                | (h)             |
| Reserve Fund for the year 2014-15   |           | 148,382        | (i)=(c)-(h)     |
| Total Deposited Reserve Fund  |           | 496,671        | (j)=(a)+(i)     |
| Less: Use of Reserve Fund approved in 2015-16   |           | 54,047         | (k)             |
| Net Deposited Reserve Fund  |           | 442,623        | (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 2015-16   | 428,754   |                | (g) above       |
| Extra savings [if (l)>(g), then (m)=(l)-(g), otherwise (m)=0]   |           | 13,869         | (m)             |
| <b>Closing Balance of Reserve Fund as at 31 March 2015</b>  |           | <b>428,754</b> | (n)=(l)-(m)     |
| Less: Use of Reserve Fund approved in years after 2015-16   |           | -              | (o)             |
| <b>Available Amount of Reserve Fund as at 31 March 2016</b>   |           | <b>428,754</b> | (p)=(n)-(o)     |

Note: Figures checked and found in order.

  
 Auditor's chop & signature  
 Date: 17 October, 2017  
