

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 2019**

**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 2019 set out in pages to 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)

are complete, true and correct.



\_\_\_\_\_  
President  
Kan Yeung Kit



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Hon Treasurer  
Fung Kwai Yau

**17 SEP 2019**

\_\_\_\_\_  
Date:



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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 27 (attached herewith) for the year ended 31 March 2019, 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 2018-19 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 Accounting Procedures and 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 Accounting Procedures and 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 (Revised) “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 Accounting Procedures and 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 Accounting Procedures and 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 Accounting Procedures and 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, 17 September 2019





**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 2019**

	<u>HK\$</u>
<b>Cash subvention from LCSD</b>	
Original cash subvention allocated at the beginning of the financial year <sup>1</sup>	
(i) Subvention for Personnel Expenses	569,966.00
(ii) Subvention for Office Expenses	92,625.00
(iii) Subvention for Programme Expenses	1,717,903.00
	<u>2,380,494.00</u> (a)
<i>Add:</i> Additional subvention from LCSD	
Payrate adjustment for Administrative Assistant	
Payrate adjustment for Administrative Assistant (Part-time)	
Payrate adjustment for Cat B(I) National Squad	1,224.00
Payrate adjustment for Cat C(I) Feeder System Scheme	1,101.00
Payrate adjustment for Cat C(III) Local Competitions	2,030.00
Payrate adjustment for Cat D(I) Official Training	156.00
MPF for payrate adjustment	226.00
	<u>4,737.00</u> (b)
<i>Less:</i> Subvention netted off for 2018/19 <sup>2</sup>	
	-
	<u>-</u> (c)
<b>Total cash subvention from LCSD for the year</b>	<b><u>2,385,231.00</u></b> (d)=(a)+(b)-(c)
<b>Expenditure<sup>3</sup></b>	
Total expenditure incurred for the year 2018-19	
(i) Personnel expenses	543,570.92
(ii) Office expenses	94,152.25
(iii) Programme expenses	3,822,310.71
	<u>4,460,033.88</u> (e)
<b>Surplus/(Deficiency) of subvention over expenditure</b>	<b><u>(2,074,802.88)</u></b> (f)=(d)-(e)
<b>Other income (i.e. other than LCSD subvention)<sup>4</sup></b>	
(i) Entry fee / Admission fee	1,362,100.00
(ii) Bank interest generated from LCSD Subvention and Reserve Fund	198.48
(iii) Sponsorship / Donation	-
(iv) Contribution from the Association	-
(v) Other Resources	-
	<u>1,362,298.48</u> (g)
<b>Total Surplus/(Deficiency) of income over expenditure</b>	<b><u>(712,504.40)</u></b> (h)=(f)+(g)

<sup>1</sup> The amount reflects the cash subvention granted to the Association as stated in the Subvention Agreement.

<sup>2</sup> This refers to the amount of subvention allocated for 2018-19 which is subsequently netted off by the LCSD within the same financial year 2018-19 (e.g. due to cancellation of programmes). The total amount of subvention netted off for 2018-19 may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.

<sup>3</sup> This represents the total cash expenditure incurred for subvented posts, office expenses and programme expenses (met by either LCSD subvention/sponsorship/donation/NSA/other resources).

<sup>4</sup> 'Other income' excludes subvention under the Arts and Sport Development Fund.



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 2019

HK\$

Cash subvention from LCSD (Revised Allocation) 569,966.00 (a)

**Expenditure**

(A) Expenditure met by LCSD

Approved Subvented Posts	Original Allocation (HK\$)	Revised Allocation (HK\$) <sup>1</sup>			Actual Expenditure <sup>4</sup> (HK\$)
		Additional Allocation <sup>2</sup>	Net-off Amount <sup>3</sup>	Total Net Allocation	
1. Executive Director					
2. Coaching Director					
3. Technical Executive					
4. Senior Sports Executive					
5. Sports Executive	282,959.00	-	-	282,959.00	282,958.20
6. Administrative Assistant	184,947.00	-	-	184,947.00	172,041.21
7. Sports Executive (Part-time)					
8. Administrative Assistant (Part-time)	102,060.00	-	-	102,060.00	88,571.51
<b>Total</b>	<b>569,966.00</b>	<b>-</b>	<b>-</b>	<b>569,966.00</b>	<b>543,570.92</b> (b)

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

(C) Total expenditure for Personnel Expenses 543,570.92 (d)=(b)+(c)

Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD 26,395.08 (e)=(a)-(b)

**Other income**

(i) Sponsorship / Donation - (f)  
(ii) Contribution from the Association/Other Resources<sup>5</sup> - (g)

Surplus/(Deficiency) for Personnel Expenses 26,395.08 (h)=(a)-(d)+(f)+(g)

Savings from LCSD cash subvention 26,395.08 (i)=(e) or 0

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

1 There is no need to include the approved use of Reserve Fund e.g. for Performance Incentive Pay. The amount should be dealt with separately in the Statement of Use of Reserve Fund.  
2 This includes virement of funds approved by LCSD. Please provide details of the approved virement in (+) and virement out (-).  
3 This is the amount of subvention allocated for 2018-19 which is subsequently netted off by the LCSD within the same financial year 2018-19. The total amount of subvention  
4 Actual expenditure covers the expenses incurred for personnel expenses of subvented posts (full-time and part-time) incurred, inclusive of MPF contribution. Expenses in respect of staff beyond the age of 60 should not be subvented by LCSD. Besides, the subvention for each part-time staff should not exceed the maximum conditioned monthly working hours of a permanent post.  
5 The 'Expenditure met by NSA' as stated under (B) in this Statement (if any) should be taken into account in arriving at the amount of 'Contribution from NSA' for personnel expenses.

*Ching Yip*  
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 2019

Cash subvention from LCSD (Revised Allocation) HK\$  
92,625.00 (a)

**Expenditure**

(A) Expenditure Met by LCSD

Expenses	Original Allocation (HK\$)	Revised Allocation (HK\$) <sup>1</sup>			Actual Expenditure <sup>1</sup> (HK\$)
		Additional Allocation <sup>2</sup>	Net-off Amount <sup>3</sup>	Total Net Allocation	
Administration Expenses <sup>4</sup>					
- Legal fee					15,000.00
- Licence fee					2,678.00
- Photocopying charges					5,897.10
- Stationery					280.00
- Telephone/fax/internet					596.40
- others (Management Fee)					5,576.00
Sub-total of Administration Expenses	30,000.00			30,000.00	30,027.50
Audit Fee <sup>6</sup>	45,375.00			45,375.00	45,375.00
Insurance Premium Fee <sup>7</sup>	17,250.00			17,250.00	18,749.75
<b>Total</b>	<b>92,625.00</b>	<b>-</b>	<b>-</b>	<b>92,625.00</b>	<b>94,152.25</b> (b)

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

(C) Total expenditure for Office Expenses 94,152.25 (d)=(b)+(c)

**Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD** **(1,527.25) (e)=(a)-(b)**

**Other income**

(i) Sponsorship / Donation - (f)

(ii) Contribution from the Association/Other Resources<sup>8</sup> - (g)

Surplus/(Deficiency) for Office Expenses **(1,527.25) (h)=(a)-(d)+(f)+(g)**

**Savings from LCSD subvention**

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

- 1 There is no need to include the approved use of Reserve Fund. The amount should be dealt with separately in the Statement of Use of Reserve Fund
- 2 This includes virement of funds approved by LCSD. Please provide details of the approved virement in (+) and virement out (-).
- 3 This is the amount of subvention allocated for 2018-19 which is subsequently netted off by the LCSD within the same financial year 2018-19. The total amount of subvention netted off for 2018-19 may be subject to upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the
- 4 No 'sundry' expenses should be reported.
- 5 Only rent and rates for office of the NSA accommodated outside the Olympic House are included under 'Rent and Rates'
- 6 Audit Fee<sup>6</sup> covers only those fees in respect of reasonable assurance engagement on Annual Accounts of the Subvention and the Reserve Fund. Audit fees in respect of audit of the association as a whole should not be included.
- 7 Insurance Premium Fee<sup>7</sup> refers to the premium expenses for public liability insurance in respect of subvented programmes.
- 8 The 'Expenditure met by NSA' as stated under (B) in this Statement (if any) should be taken into account in arriving at the amount of 'Contribution from NSA' for office expenses.

  
 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 2019

HK\$

**(I) Allocation for 2018-19**

Cash subvention from LCSD (Revised Allocation)

1,722,640.00 (a)

**Expenditure**

(A) Expenditure Met by LCSD

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$) <sup>1</sup>			Actual Expenditure <sup>4</sup> (HK\$)	Subvented Expenditure <sup>5</sup> (HK\$)	Savings (if any) <sup>6</sup> (HK\$)	Breakdown as per Appendix
		Additional Allocation <sup>2</sup>	Net-off Amount <sup>3</sup>	Total Net Allocation				
<b>COMPLETED PROGRAMMES</b>								
<b>Cat A(I) International Event Held Outside Hong Kong</b>								
(a) IIHF Ice Hockey Men's World Championship Division III					212,744.03	191,469.63		1.1
(b) IIHF Ice Hockey U18 World Championship					342,883.32	302,883.32		1.2
(c) IIHF Ice Hockey Women's World Championship Division II Group B Qualification					284,599.95	47,771.05		1.3
(d) Guangdong, Hong Kong & Macau Ice Hockey League -Macau Stop					9,990.00	-		1.4
(e) Guangdong, Hong Kong & Macau Ice Hockey League -Shenzhen Stop					14,117.00	-		1.5
(f) 2018 U14 Japan Challenge Games					351,284.42	-		1.6
Cat A(I) Sub-total	549,351.00	-	-	549,351.00	1,215,618.72	542,124.00	-	
<b>Category A Sub-total</b>	<b>549,351.00</b>	<b>-</b>	<b>-</b>	<b>549,351.00</b>	<b>1,215,618.72</b>	<b>542,124.00</b>	<b>-</b>	
<b>Cat B(I) National/Junior Squad Training Programme</b>								
(a) Senior Men's National Team Training					121,639.00	121,639.00		2.1
(b) U18 Men's National Team Training					121,500.00	121,500.00		2.2
(c) Senior Women's National Team Training					87,150.00	56,606.00		2.3
(d) Goalie & Shooter Training					89,319.00	-		2.4
Cat B(I) Sub-total	298,382.00	1,224.00	-	299,606.00	419,608.00	299,745.00	-	
<b>Category B Sub-total</b>	<b>298,382.00</b>	<b>1,224.00</b>	<b>-</b>	<b>299,606.00</b>	<b>419,608.00</b>	<b>299,745.00</b>	<b>-</b>	
<b>Cat C(I) Training Programme</b>								
(a) 2018-19 Elite Feeder Training Programme	265,250.00	1,101.00	-	266,351.00	635,726.00	266,351.00	-	3.1
Cat C(I) Sub-total	265,250.00	1,101.00	-	266,351.00	635,726.00	266,351.00	-	
<b>Cat C(II) School Sports Programme</b>								
Cat C(II) Sub-total	-	-	-	-	-	-	-	
<b>Cat C(III) Local Competition</b>								
(a) Hong Kong Youth National Team Development League	285,825.00	1,098.00	-	286,923.00	846,187.00	286,923.00	-	3.2
(b) 2018-19 Hong Kong National League	100,000.00	110.00	-	100,110.00	383,612.00	91,112.00	8,998.00	3.3
(c) 2018 Summer National League (Adult)	100,000.00	822.00	-	100,822.00	222,697.00	100,822.00	-	3.4
Cat C(III) Sub-total	485,825.00	2,030.00	-	487,855.00	1,452,496.00	478,857.00	8,998.00	
<b>Category C Sub-total</b>	<b>751,075.00</b>	<b>3,131.00</b>	<b>-</b>	<b>754,206.00</b>	<b>2,088,222.00</b>	<b>745,208.00</b>	<b>8,998.00</b>	
<b>Cat D(I) Training Programme for Officials</b>								
(a) Officiating Clinic	39,176.00	156.00	-	39,332.00	55,907.00	39,134.90	197.10	4.1
Cat D(I) Sub-total	39,176.00	156.00	-	39,332.00	55,907.00	39,134.90	197.10	
<b>Cat D(II) Meeting/Conference</b>								
(a) IIHF Annual Congress + ASPG 1					14,136.00	9,895.20		4.2
(b) IIHF Semi Annual Congress					9,385.06	6,569.54		4.3
Cat D(II) Sub-total	26,430.00	-	-	26,430.00	23,521.06	16,464.74	9,965.26	
<b>Category D Sub-total</b>	<b>65,606.00</b>	<b>156.00</b>	<b>-</b>	<b>65,762.00</b>	<b>79,428.06</b>	<b>55,599.64</b>	<b>10,162.36</b>	





Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$) <sup>1</sup>			Actual Expenditure <sup>4</sup> (HK\$)	Subvented Expenditure <sup>5</sup> (HK\$)	Savings (if any) <sup>6</sup> (HK\$)	Breakdown as per Appendix
		Additional Allocation <sup>2</sup>	Net-off Amount <sup>3</sup>	Total Net Allocation				
AA (Part-time) for Feeder Programmes	48,600.00	-	-	48,600.00	18,508.50	18,508.50	30,091.50	
MPF Contribution for Part-time Officials <sup>7</sup>	4,889.00	226.00	-	5,115.00	925.43	925.43	4,189.57	
<b>Completed Programmes Total</b>	<b>1,717,903.00</b>	<b>4,737.00</b>	<b>-</b>	<b>1,722,640.00</b>	<b>3,822,310.71</b>	<b>1,662,110.57</b>	<b>53,441.43</b>	(b)
<b>UNCOMPLETED/CROSS-YEAR PROGRAMMES</b> Uncompleted and carried forward to 2019-20	-	-	-	-	-	-	-	
<b>Uncompleted/Cross-year Programmes Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	(c)

Expenditure met by LCSD Total	<b>3,822,310.71</b>	(d) (b)-(c)
(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources	-	(e)
(C) Total expenditure for Programme Expenses	<b>3,822,310.71</b>	(f) (d)-(e)
<b>Surplus/(Deficiency) of LCSD subvention allocated in 2018-19 over actual expenditure met by LCSD</b>	<b>(2,099,670.71)</b>	(g) (a)-(b)-(c)
<b>Other income</b>		
(i) Entry fee / Admission fee	<b>1,362,100.00</b>	(h)
(ii) Sponsorship / Donation		(i)
(iii) Contribution from the Association / Other Resources <sup>8</sup>		(j)
<b>Surplus/(Deficiency) of income for Programme Expenses</b>	<b>(737,570.71)</b>	(k) (a)-(f) -(h)-(i)-(j)

**(II) Cross-year Programmes Brought Forward from 2017-18**

	Original Cash Subvention (HK\$)	Revised Allocation (HK\$) <sup>1</sup>			Actual Expenditure <sup>4</sup> (HK\$)	Subvented Expenditure <sup>5</sup> (HK\$)	Savings (if any) <sup>6</sup> (HK\$)	Breakdown as per Appendix
		Additional Allocation <sup>2</sup>	Net-off Amount <sup>3</sup>	Total Net Allocation				
Brought forward from 2017-18 and completed in 2018-19	-	-	-	-	-	-	-	
<b>Cross-year Programmes Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	(l)

- There is no need to include the approved use of reserve fund and activities subvented under the Arts and Sport Development Fund (ASDF). The approved use of reserve fund should be shown with in the Statement of Use of Reserve Fund (i.e. Statement 4) while activities subvented under ASDF should be reflected in another separate return.
- This includes virement of funds approved by LCSD. Please provide details of the approved virement in (+) and virement out (-).
- This is the amount of subvention allocated for 2018-19 which is subsequently netted off by the LCSD within the same financial year 2018-19 (e.g. due to cancellation of programmes). The total amount of subvention netted off for 2018-19 may be subject to revision upon subsequent review on NSAs' Annual Accounts of the Subvention and the Reserve Fund by the LCSD.
- Actual expenditure incurred for the subvented programmes (i.e. not for other purposes) are to be included. This covers the expenditure to be subvented by the LCSD and NSA. Proper use of funding on the four sensitive expenditure items as stated in paragraph 2.18 of the Auditor's Guide should be observed. Please provide breakdown of programme expenses for each completed programme at Appendix to Statement 3.
- Subvented Expenditure is the expenditure incurred and to be subvented by the LCSD for a completed programme after taking into account the income and maximum subvention level as shown in the Appendix to Statement 3 for each programme.
- Savings is recognised for completed programme only.
- All the MPF contribution for part-time officials (including those incurred for individual programmes) should be aggregated and reflected under this expense item. For MPF contribution in respect of subvented posts (both full-time and part-time), it should be reflected in the Statement of Personnel Expenses (i.e. Statement 1).
- The Expenditure met by NSA as stated under (B) in this Statement (if any) should be taken into account in an arriving at the amount of 'Contribution from NSA' for programmes expenses.

  
 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 2019**

Name of Programme : IIHF Ice Hockey Men's World Championship Division III

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

Date of Programme : 16/04/2018-22/04/2018

Period of Stay : 15/04/2018-23/04/2018

Venue / Destination: Cape Town, South Africa

No. of Athletes : 20

No. of Officials : 3

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Overseas Transportation-Air Fare <sup>1</sup>	Deposit and Balance \$8,030 x 22 (19 Athletes & 3 Officials)	176,660.00
2 Overseas Transportation-Air Fare <sup>1</sup>	\$8,692.95 for 1 Athlete	8,692.95
3 Excess Luggages Fee <sup>1</sup>	\$1,353.88 for 1 Athlete	1,353.88
	<b>Sub-total:</b>	<b>186,706.83</b> (a)
<b>II. Staff Remuneration</b>		
1 Coach (Daily allowance) <sup>1</sup>	\$1,000 x 11 days x 1 Coach	11,000.00
	<b>Sub-total:</b>	<b>11,000.00</b> (b)
<b>III. Printing &amp; Publicity</b>		
		- (c)
<b>IV. Event Related Expenses</b>		
	Meal Allowance \$5,978.42 Travel insurance for 20 persons \$7,140 Transportation Fee to airport \$1,182.6 Medical Charge \$281.18 Laundry Fee \$455	15,037.20 (d)
	<b>Total Expenditure met by LCSD (A) :</b>	<b>212,744.03</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>212,744.03</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>212,744.03</b> (j)=(e)-(i)
	<b>Maximum Subvention Level (E)<sup>3</sup> :</b>	<b>90%</b> (k)
	<b>Maximum Subvention Amount (A)*(E) :</b>	<b>191,469.63</b> (l)=(e)*(k)
	<b>Subvented Expenditure<sup>4</sup> :</b>	<b>191,469.63</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
	<b>Savings :</b>	- (n)='revised allocation' - (m)

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

<sup>1</sup> Detailed breakdown of the expenditure should be provided

<sup>2</sup> Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

<sup>3</sup> For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

<sup>4</sup> The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income, or (ii) the maximum subvention amount, or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.



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 2019

Name of Programme : IIHF Ice Hockey U18 World Championship

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

Date of Programme : 26/04/2018-28/04/2018

Period of Stay : 26/04/2018-29/04/2018

Venue / Destination: Queenstown, New Zealand

No. of Athletes : 20

No. of Officials : 4

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Overseas Transportation-Air Fare <sup>1</sup>	\$13,200 x 24 persons (20 Athletes & 4 Officials)	316,800.00
2 Excess Luggages Fee <sup>1</sup>	\$1,540 for Sports Equipment	1,540.00
	<b>Sub-total:</b>	<b>318,340.00</b> (a)
<b>II. Staff Remuneration</b>		
1 Coach (Daily allowance) <sup>1</sup>	\$1,000 x 6 days x 2 Coaches	12,000.00
	<b>Sub-total:</b>	<b>12,000.00</b> (b)
<b>III. Printing &amp; Publicity</b>		
		- (c)
<b>IV. Event Related Expenses</b>		
	Meal Allowance \$2,829.71 + \$3,695.61 = \$6,525.32 Travel insurance for 22 persons \$4,620 Transportation Fee \$300 Medical Charge \$598 Laundry Fee \$500	12,543.32 (d)
	<b>Total Expenditure met by LCSD (A) :</b>	<b>342,883.32</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>342,883.32</b> (h)=(e)+(f)+(g)
<b>(D) Income<sup>2</sup></b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$2,000/player)		40,000.00
2 Admission Fee: (\$ )		-
Total ( )	<b>Total Income (D) :</b>	<b>40,000.00</b> (i)
<b>(E) Total Subvention Granted by LCSD</b>		
	<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>	<b>302,883.32</b> (j)=(e)-(i)
	<b>Maximum Subvention Level (E)<sup>3</sup> :</b>	90% (k)
	<b>Maximum Subvention Amount (A)*(E) :</b>	<b>308,594.99</b> (l)=(e)*(k)
	<b>Subvented Expenditure<sup>4</sup> :</b>	<b>302,883.32</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
	<b>Savings :</b>	- (n)='revised allocation' - (m)

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

1 Detailed breakdown of the expenditure should be provided.

2 Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

3 For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

4 The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income, or (ii) the maximum subvention amount, or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.



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 2019

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

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

Date of Programme : 13/1/2019-18/1/2019

Period of Stay : 10/1/2019-19/1/2019

Venue / Destination: Cape Town

No. of Athletes : 20

No. of Officials : 6

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Overseas Transportation-Air Fare <sup>1</sup>	\$8,460 x 25 persons (19 Athletes & 6 Officials)	211,500.00
2 Overseas Transportation-Air Fare <sup>1</sup>	\$10,960.16 for 1 Athlete	10,960.16
3 Hotel Accommodation <sup>1</sup>	\$17,103.84	17,103.84
4 Excess Luggages Fee <sup>1</sup>	\$941.16 for 1 Athlete	941.16
	<b>Sub-total:</b>	<b>240,505.16</b>
<b>II. Staff Remuneration</b>		
1 Coach (Daily allowance) <sup>1</sup>	\$800 x 10 days x 2 Coaches	16,000.00
2 Doctor (Daily allowance) <sup>1</sup>	\$800 x 10 days x 1 person	8,000.00
	<b>Sub-total:</b>	<b>24,000.00</b>
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
	Travel Insurance for 24 persons \$7,245 + 155.29 = 7,400.29 Meal Fee = \$12,694.5	20,094.79
	<b>Total Expenditure met by LCSD (A) :</b>	<b>284,599.95</b>
<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>		
		<b>284,599.95</b>
<b>(D) Income<sup>2</sup></b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$5,000/player )		98,000.00
2 Admission Fee: (\$ )		-
Total (S)		<b>98,000.00</b>
<b>(E) Total Subvention Granted by LCSD</b>		
	<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>	<b>186,599.95</b>
	<b>Maximum Subvention Level (E)<sup>3</sup> :</b>	<b>90%</b>
	<b>Maximum Subvention Amount (A)*(E) :</b>	<b>256,139.96</b>
	<b>Subvented Expenditure<sup>4</sup> :</b>	<b>47,771.05</b>
	<b>Savings :</b>	-

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

1 Detailed breakdown of the expenditure should be provided.

2 Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

3 For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

4 The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income, or (ii) the maximum subvention amount, or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.



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 2019

Name of Programme : Guangdong, Hong Kong &amp; Macau Ice Hockey League -Macao Stop

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

Date of Programme : 14/10/2018-14/10/2018

Period of Stay : 14/10/2018-14/10/2018

Venue / Destination: Macau

No. of Athletes : 13

No. of Officials : 2

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Ferry Fare (Returned) <sup>1</sup>	\$361 x 15 persons	5,415.00
2 Excess luggage charge for sport equipment <sup>1</sup>	\$575	575.00
	<b>Sub-total:</b>	<b>5,990.00</b>
<b>II. Staff Remuneration</b>		
	<b>Sub-total:</b>	<b>-</b>
<b>III. Printing &amp; Publicity</b>		
	<b>Sub-total:</b>	<b>-</b>
<b>IV. Event Related Expenses</b>		
	Entry Fee \$4,000	4,000.00
	<b>Total Expenditure met by LCSD (A) :</b>	<b>9,990.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
	<b>Total NVC (B) :</b>	<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>-</b>
	<b>Total Programme Expenditure (A)+(B)+(C) :</b>	<b>9,990.00</b>
<b>(D) Income<sup>2</sup></b>		
	<i>Estimated Amount</i>	<i>Actual Income</i>
1 Entry Fee: (\$300/player)		3,900.00
2 Admission Fee: (\$ )		-
Total ( )	<b>Total Income (D) :</b>	<b>3,900.00</b>
<b>(E) Total Subvention Granted by LCSD</b>		
	<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>	<b>6,090.00</b>
	<b>Maximum Subvention Level (E)<sup>3</sup> :</b>	<b>90%</b>
	<b>Maximum Subvention Amount (A)<sup>4</sup>(E) :</b>	<b>8,991.00</b>
	<b>Subvented Expenditure<sup>4</sup> :</b>	<b>-</b>
	<b>Savings :</b>	<b>-</b>

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

1 Detailed breakdown of the expenditure should be provided.

2 Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

3 For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide

4 The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income, or (ii) the maximum subvention amount, or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.





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 2019

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

Category : A(1) International Events held outside Hong Kong

Date of Programme : 2/12/2018-2/12/2018

Period of Stay : 2/12/2018-2/12/2018

Venue / Destination: Shenzhen

No. of Athletes : 15

No. of Officials : 2

Description	Actual Expenditure		
	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Overseas Bus(Round Trip) to Shenzhen	\$6,400 for round trip	6,400.00	
	<b>Sub-total:</b>	<b>6,400.00</b>	(a)
<b>II. Staff Remuneration</b>			
1 Coach Allowance <sup>1</sup>	\$1,000 per day	1,000.00	
2 Organizer Allowance <sup>1</sup>	\$91 x 7hrs	637.00	
	<b>Sub-total:</b>	<b>1,637.00</b>	(b)
<b>III. Printing &amp; Publicity</b>			
		-	(c)
<b>IV. Event Related Expenses</b>			
	Team Entry Fee \$6,000		
	Laundry (Team HK Jerseys) \$80	6,080.00	(d)
	<b>Total Expenditure met by LCSD (A) :</b>	<b>14,117.00</b>	(e)=(a)+(b)+(c)+(d)
<b>(B) Notional Venue Charges (NVC)</b>			
	<b>Total NVC (B) :</b>	<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>	<b>-</b>	(g)
	<b>Total Programme Expenditure (A)+(B)+(C) :</b>	<b>14,117.00</b>	(h)=(e)+(f)+(g)
<b>(D) Income<sup>2</sup></b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$300/player)		4,500.00	
2 Admission Fee: (\$ )		-	
Total ( )	<b>Total Income (D) :</b>	<b>4,500.00</b>	(i)
<b>(E) Total Subvention Granted by LCSD</b>			
	<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>	<b>9,617.00</b>	(j)=(e)-(i)
	<b>Maximum Subvention Level (E)<sup>3</sup> :</b>	<b>90%</b>	(k)
	<b>Maximum Subvention Amount (A)*(E) :</b>	<b>12,705.30</b>	(l)=(e)*(k)
	<b>Subvented Expenditure<sup>4</sup> :</b>	<b>-</b>	(m)=(j) or (l) or 'revised allocation', whichever is the less
	<b>Savings :</b>	<b>-</b>	(n)='revised allocation' - (m)

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

1 Detailed breakdown of the expenditure should be provided.

2 Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

3 For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

4 The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income, or (ii) the maximum subvention amount, or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.





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 2019

Name of Programme : 2018 U14 Japan Challenge Games  
 Category : A(I) International Events held outside Hong Kong  
 Date of Programme : 21/12/2018-27/12/2018  
 Period of Stay : 21/12/2018-27/12/2018  
 Venue / Destination: Japan  
 No. of Athletes : 17  
 No. of Officials : 3

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Hotel Accommodation <sup>1</sup>	\$123,696.4 - \$16,302.72 (Over-paid) = \$107,393.68	107,393.68
2 Shuttle bus <sup>1</sup>	\$60,063.33 for the team	60,063.33
3 Air Fare <sup>1</sup>	\$14,180 for 2 officials	14,180.00
4 Air Fare <sup>1</sup>	\$152,820 for 18 person (17 Athletes & 1 Official)	152,820.00
	<b>Sub-total:</b>	<b>334,457.01</b>
<b>II. Staff Remuneration</b>		
1 Coach (Daily allowance) <sup>1</sup>	\$500 per day x 7 days	3,500.00
	<b>Sub-total:</b>	<b>3,500.00</b>
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
	Travel insurance \$3,600	
	Entry Fee for the tournament :	
	\$15,018.35 - \$5,721.27 (Over-paid) = \$9,297.08	13,327.41
	Transportation fee \$430.33	
	<b>Total Expenditure met by LCSD (A) :</b>	<b>351,284.42</b>
<b>(B) Notional Venue Charges (NVC)</b>		
	<b>Total NVC (B) :</b>	<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>-</b>
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>351,284.42</b>
<b>(D) Income<sup>2</sup></b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$6,000/player)		102,000.00
2 Admission Fee: (\$ )		-
Total ( )	<b>Total Income (D) :</b>	<b>102,000.00</b>
<b>(E) Total Subvention Granted by LCSD</b>		
	<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>	<b>249,284.42</b>
	<b>Maximum Subvention Level (E)<sup>3</sup> :</b>	<b>90%</b>
	<b>Maximum Subvention Amount (A)*(E) :</b>	<b>316,155.98</b>
	<b>Subvented Expenditure<sup>4</sup> :</b>	<b>-</b>
	<b>Savings :</b>	<b>-</b>

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

1 Detailed breakdown of the expenditure should be provided.

2 Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

3 For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

4 The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income, or (ii) the maximum subvention amount, or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.



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 2019

Name of Programme : Senior Men's National Team Training

Category : B(I) National/Junior Squad Training

Date of Programme : 27/10/2018-19/01/2019

Venue / Destination: Mega Ice

No. of Participants : 18

Description	Actual Expenditure	
	Breakdown	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>		
	<b>Sub-total:</b>	-
<b>III. Printing &amp; Publicity</b>		
	Banner =\$139	139.00
	<b>Sub-total:</b>	139.00
<b>IV. Event Related Expenses</b>		
	Venue Charge (Saturday at Mega Ice) \$13,500 x 9 hrs =\$121,500	121,500.00
	<b>Total Expenditure met by LCSD (A) :</b>	<b>121,639.00</b>
<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>		<b>121,639.00</b>
<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>	<b>121,639.00</b>
	<b>Maximum Subvention Level (E)<sup>3</sup> :</b>	<b>100%</b>
	<b>Maximum Subvention Amount (A)*(E) :</b>	<b>121,639.00</b>
	<b>Subvented Expenditure<sup>4</sup> :</b>	<b>121,639.00</b>
	<b>Savings :</b>	-

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

1 Detailed breakdown of the expenditure should be provided.

2 Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

3 For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

4 The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.



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 2019

Name of Programme : U18 Men's National Team Training  
Category : B(1) National/Junior Squad Training  
Date of Programme : 13/10/2018-05/01/2019  
Venue / Destination: Mega Ice  
No. of Participants : 23

Description	Actual Expenditure		
	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 (Saturday at Mega Ice) \$13,500 x 9 hrs = \$121,500	121,500.00	(d)
	<b>Total Expenditure met by LCSD (A) :</b>	<b>121,500.00</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>121,500.00</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>121,500.00</b>	(j)=(e)-(i)
	<b>Maximum Subvention Level (E)<sup>3</sup> :</b>	<b>100%</b>	(k)
	<b>Maximum Subvention Amount (A)*(E) :</b>	<b>121,500.00</b>	(l)=(e)*(k)
	<b>Subvented Expenditure<sup>4</sup> :</b>	<b>121,500.00</b>	(m)=(j) or (l) or 'revised allocation', whichever is the less
	<b>Savings :</b>	-	(n)='revised allocation' - (m)

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

1 Detailed breakdown of the expenditure should be provided

2 Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

3 For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

4 The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income, or (ii) the maximum subvention amount, or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.



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 2019

Name of Programme : Senior Women's National Team Training

Category : B(I) National/Junior Squad Training

Date of Programme : 14/6/2018-5/1/2019

Venue / Destination: Mega Ice

No. of Participants : 41

Description	Actual Expenditure	
	Breakdown	Amount (HKS)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
	<b>Sub-total:</b>	-
<b>II. Staff Remuneration</b>		
	<b>Sub-total:</b>	-
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>	Laundry fee \$150 Venue Charge (Sat) \$13,500 x 4.5 hrs = \$60,750 Venue Charge (Thu) \$8,600 x 1.5 hrs = \$12,900 Venue Charge (Mon) \$8,900 x 1.5 hrs = \$13,350	87,150.00
	<b>Total Expenditure met by LCSD (A) :</b>	<b>87,150.00</b>
<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>		<b>87,150.00</b>
<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>	<b>87,150.00</b>
	<b>Maximum Subvention Level (E) :</b>	<b>100%</b>
	<b>Maximum Subvention Amount (A)*(E) :</b>	<b>87,150.00</b>
	<b>Subvented Expenditure :</b>	<b>56,606.00</b>
	<b>Savings :</b>	-

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

1 Detailed breakdown of the expenditure should be provided

2 Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

3 For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

4 The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income, or (ii) the maximum subvention amount, or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.





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 2019

Name of Programme : Goalie &amp; Shooter Training

Category : B(I) National/Junior Squad Training

Date of Programme : 28/09/2018-22/03/2019

Venue / Destination: Dragon Centre

No. of Participants : 17

Description	Actual Expenditure	
	Breakdown	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 Instructor Fee (Intermediate) <sup>1</sup>	\$234/hr x 1.5 hrs x 7 sessions	2,457.00
2 Instructor Fee (Elementary) <sup>1</sup>	\$200/hr x 1.5 hrs x 7 sessions	2,100.00
3 Instructor Fee (Intermediate) <sup>1</sup>	\$234/hr x 1.5 hrs x 5 sessions	1,755.00
4 Instructor Fee (Elementary) <sup>1</sup>	\$200/hr x 1.5 hrs x 5 sessions	1,500.00
5 Instructor Fee (Elementary) <sup>1</sup>	\$200/hr x 1.5 hrs x 4 sessions	1,200.00
6 Instructor Fee (Intermediate) <sup>1</sup>	\$234/hr x 1.5 hrs x 1 sessions	351.00
7 Instructor Fee (Intermediate) <sup>1</sup>	\$234/hr x 1.5 hrs x 3 sessions	1,053.00
8 Instructor Fee (Elementary) <sup>1</sup>	\$200/hr x 1.5 hrs x 3 sessions	900.00
9 Instructor Fee (Intermediate) <sup>1</sup>	\$234/hr x 1.5 hrs x 3 sessions	1,053.00
	<b>Sub-total:</b>	<b>12,369.00</b>
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
	Venue Charge \$76,950	76,950.00
	<b>Total Expenditure met by LCSD (A) :</b>	<b>89,319.00</b>
<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>	<b>89,319.00</b>
<b>(D) Income<sup>2</sup></b>		
	<b>Estimated Amount</b>	<b>Actual Income</b>
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>	<b>89,319.00</b>
	<b>Maximum Subvention Level (E)<sup>3</sup> :</b>	<b>100%</b>
	<b>Maximum Subvention Amount (A)<sup>4</sup>*(E) :</b>	<b>89,319.00</b>
	<b>Subvented Expenditure<sup>4</sup> :</b>	-
	<b>Savings :</b>	-

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

1 Detailed breakdown of the expenditure should be provided.

2 Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

3 For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

4 The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income, or (ii) the maximum subvention amount, or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.





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 2019

Name of Programme: 2018-19 Elite Feeder Training Programme  
Category: C(I) Training programme  
Date of Programme: 24/9/2018-25/04/2019  
Venue / Destination: Mega Ice and Dragon Centre  
No. of Participants: 72

(Original Allocation : \$265,250) (Revised Allocation : \$266,351)		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>	-
<b>II. Staff Remuneration</b>			
1	Instructor (Intermediate) fee (U8&U10 Training)]	\$234 x 1.5 hrs x 6 sessions x 2 persons	4,212.00
2	Instructor (Intermediate) fee (U8&U10 Training)]	\$234 x 1.5 hrs x 3 sessions x 4 persons	4,212.00
3	Instructor (Intermediate) fee (U8&U10 Training)]	\$234 x 1.5 hrs x 4 sessions x 3 persons	4,212.00
4	Instructor (Intermediate) fee (U8&U10 Training)]	\$234 x 1.5 hrs x 7 sessions x 1 persons	2,457.00
5	Instructor (Intermediate) fee (U8&U10 Training)]	\$234 x 1.5 hrs x 1 sessions x 6 persons	2,106.00
6	Instructor (Intermediate) fee (U8&U10 Training)]	\$234 x 1.5 hrs x 2 sessions x 3 persons	2,106.00
7	Instructor (Intermediate) fee (U8&U10 Training)]	\$234 x 1.5 hrs x 5 sessions x 1 persons	1,755.00
8	Instructor (Intermediate) fee (U8&U10 Training)]	\$102 x 1.5 hrs x 2 sessions x 3 persons	918.00
9	Instructor (Intermediate) fee (U12&U16 Training)]	\$234 x 1.5 hrs x 6 sessions x 3 persons	6,318.00
10	Instructor (Intermediate) fee (U12&U16 Training)]	\$234 x 1.5 hrs x 3 sessions x 3 persons	3,159.00
11	Instructor (Intermediate) fee (U12&U16 Training)]	\$234 x 1.5 hrs x 4 sessions x 3 persons	4,212.00
12	Instructor (Intermediate) fee (U12&U16 Training)]	\$234 x 1.5 hrs x 2 sessions x 2 persons	1,404.00
13	Instructor (Intermediate) fee (U12&U16 Training)]	\$234 x 1.5 hrs x 5 sessions x 2 persons	3,510.00
14	Instructor (Intermediate) fee (U12&U16 Training)]	\$234 x 1.5 hrs x 1 sessions x 8 persons	2,808.00
15	Instructor (Intermediate) fee (U12&U16 Training)]	\$102 x 1.5 hrs x 2 sessions x 3 persons	918.00
		<b>30,600 Sub-total:</b>	<b>44,307.00</b>
<b>III. Printing &amp; Publicity</b>		Banner \$139	139.00
<b>IV. Event Related Expenses</b>		Venue Charge (Thu & Tue at Mega Ice) \$8,900 x 6 hrs = \$53,400 Venue Charge (Saturday at Mega Ice) \$13,500 x 24 hrs = \$324,000 Venue Charge (Monday at Mega Ice) \$8,900 x 24 hrs = \$213,600 Laundry Fee \$280	591,280.00
		<b>Total Expenditure met by LCSD (A):</b>	<b>635,726.00</b>
<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>			<b>635,726.00</b>
<b>(D) Income<sup>1</sup></b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1	Entry Fee: (\$2,000)		144,000.00
2	Admission Fee: (\$ )		-
Total ( )		<b>Total Income (D):</b>	<b>144,000.00</b>
<b>(E) Total Subvention Granted by LCSD</b>			
		<b>Deficiency of Expenditure met by LCSD over Income (A) - (D):</b>	<b>491,726.00</b>
		<b>Maximum Subvention Level (E)<sup>2</sup>:</b>	<b>85%</b>
		<b>Maximum Subvention Amount (A)*(E):</b>	<b>540,367.10</b>
		<b>Subvented Expenditure<sup>3</sup>:</b>	<b>266,351.00</b>
		<b>Savings:</b>	<b>-</b>

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

1. Detailed breakdown of the expenditure should be provided.

2. Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

3. For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

4. The 'Subvented Expenditure' should be (a) the deficiency of expenditure met by LCSD over income, or (b) the maximum subvention amount, or (c) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.



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 2019

Name of Programme : Hong Kong Youth National Team Development League

Category : C(III) Local Competitions

Date of Programme : 22/09/2018-27/04/2019

Venue / Destination: Mega Ice

No. of Participants : 109

(Original Allocation : \$285,825 ) (Revised Allocation : \$286,923)		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>	
		-	
<b>II. Staff Remuneration</b>			
1 Instructor (Elementary) <sup>1</sup>	\$200 x 36 matches x 4 persons	28,800.00	
2 Instructor (Elementary) <sup>1</sup>	\$200 x 2 hr x 4 persons	1,600.00	
3 Official <sup>1</sup>	\$91 x 72 matches x 1 person	6,552.00	
4 Official <sup>1</sup>	\$91 x 4 matches x 1 person	364.00	
5 Referee <sup>1</sup>	\$200 x 72 matches x 2 persons	28,800.00	
6 Scorekeeper <sup>1</sup>	\$150 x 72 matches x 1 person	10,800.00	
7 Scorekeeper <sup>1</sup>	\$150 x 3 hrs x 1 person	450.00	
8 Timekeeper <sup>1</sup>	\$150 x 72 matches x 1 person	10,800.00	
9 Timekeeper <sup>1</sup>	\$150 x 3 hrs x 1 person	450.00	
		<b>Sub-total:</b>	
		88,616.00	
<b>III. Printing &amp; Publicity</b>			
	Banner \$139	139.00	
<b>IV. Event Related Expenses</b>			
	Venue Charge (Mon) \$8,900 x 29.75 hrs = \$264,775 Venue Charge (Sat) \$13,500 x 36 hrs = \$486,000 Trophies & Medals \$2,649 + \$2,913 = \$5,562 Water Fee \$500 Laundry Fee \$595	757,432.00	
<b>Total Expenditure met by LCSD (A) :</b>		<b>846,187.00</b>	
<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>		<b>846,187.00</b>	
<b>(D) Income<sup>2</sup></b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$480,000 )		557,200.00	
2 Admission Fee: (\$ )		-	
Total ( )		<b>Total Income (D) :</b>	
		557,200.00	
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>288,987.00</b>	
<b>Maximum Subvention Level (E)<sup>3</sup> :</b>		<b>85%</b>	
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>719,258.95</b>	
<b>Subvented Expenditure<sup>4</sup> :</b>		<b>286,923.00</b>	
<b>Savings :</b>		-	

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

<sup>1</sup> Detailed breakdown of the expenditure should be provided.

<sup>2</sup> Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

<sup>3</sup> For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

<sup>4</sup> The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income, or (ii) the maximum subvention amount, or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.



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 2019

Name of Programme : 2018-2019 Hong Kong National League

Category : C(III) Local Competitions

Date of Programme : 22/10/2018-25/03/2019

Venue / Destination: Mega Ice

No. of Participants : 56

(Original Allocation : \$100,000) (Revised Allocation : \$100,822)		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>	
		-	
<b>II. Staff Remuneration</b>			
1 Official <sup>1</sup>	\$91 x 34 matches x 1 person	3,094.00	
2 Official <sup>1</sup>	\$91 x 3 hrs x 1 person	273.00	
3 Referee <sup>1</sup>	\$250 x 34 matches x 2 persons	17,000.00	
4 Referee <sup>1</sup>	\$200 x 34 matches x 2 persons	13,600.00	
5 Scorekeeper <sup>1</sup>	\$150 x 34 matches x 1 person	5,100.00	
6 Scorekeeper <sup>1</sup>	\$150 x 3 hrs x 1 person	450.00	
7 Timekeeper <sup>1</sup>	\$150 x 34 matches x 1 person	5,100.00	
8 Timekeeper <sup>1</sup>	\$150 x 3 hrs x 1 person	450.00	
		<b>Sub-total:</b>	
		<b>45,067.00</b>	
<b>III. Printing &amp; Publicity</b>			
	Banner = \$144	144.00	
<b>IV. Event Related Expenses</b>			
	Venue Charge (Mon) \$8,900 x 37.75 hrs = \$335,975 Trophies & Medals \$1,901 Laundry Fee \$525	338,401.00	
<b>Total Expenditure met by LCSD (A):</b>		<b>383,612.00</b>	
<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>		<b>383,612.00</b>	
<b>(D) Income<sup>2</sup></b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: ( )		292,500.00	
2 Admission Fee: (\$ )		-	
Total ( )		<b>Total Income (D): 292,500.00</b>	
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D):</b>		<b>91,112.00</b>	
<b>Maximum Subvention Level (E)<sup>3</sup>:</b>		<b>85%</b>	
<b>Maximum Subvention Amount (A)*(E):</b>		<b>326,070.20</b>	
<b>Subvented Expenditure<sup>4</sup>:</b>		<b>91,112.00</b>	
<b>Savings:</b>		<b>-</b>	

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

1 Detailed breakdown of the expenditure should be provided.

2 Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

3 For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

4 The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income, or (ii) the maximum subvention amount, or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.



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 2019

Name of Programme : 2018 Summer National League (Adult)  
Category : C(III) Local Competitions  
Date of Programme : 11/06/2018-20/08/2018  
Venue / Destination: Mega Ice  
No. of Participants : 61

(Original Allocation : \$100,000) (Revised Allocation : \$100,110)		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>	-
<b>II. Staff Remuneration</b>			
1 Referee <sup>1</sup>	\$250 x 20 matches x 2 persons		10,000.00
4 Linesman <sup>1</sup>	\$200 x 20 matches x 2 persons		8,000.00
5 Scorekeeper <sup>1</sup>	\$150 x 20 matches x 1 person		3,000.00
6 Timekeeper <sup>1</sup>	\$150 x 20 matches x 1 person		3,000.00
7 Organizer <sup>1</sup>	\$87 x 14 matches x 1 person		1,218.00
8 Organizer <sup>1</sup>	\$91 x 4 matches x 1 person		364.00
9 Organizer <sup>1</sup>	\$91 x 2 matches x 2 person		364.00
		<b>Sub-total:</b>	<b>25,946.00</b>
<b>III. Printing &amp; Publicity</b>			
<b>IV. Event Related Expenses</b>			
	Venue Charge \$8,600 x 22.5 hrs = \$193,500 Trophies & Medals \$2,456 Laundry Fee \$295 Water fee \$500		196,751.00
		<b>Total Expenditure met by LCSD (A) :</b>	<b>222,697.00</b>
<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>			<b>222,697.00</b>
<b>(D) Income<sup>2</sup></b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: ( )			105,000.00
2 Admission Fee: (\$ )			-
Total ( )		<b>Total Income (D) :</b>	<b>105,000.00</b>
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>			<b>117,697.00</b>
<b>Maximum Subvention Level (E)<sup>3</sup> :</b>			<b>85%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>			<b>189,292.45</b>
<b>Subvented Expenditure<sup>4</sup> :</b>			<b>100,822.00</b>
<b>Savings :</b>			-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.
- For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.
- The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.





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 2019

Name of Programme : Officiating Clinic  
Category : D(1) Official training programme  
Date of Programme : 02/06/2018-09/06/2018  
Venue / Destination: Hockey Centre and Megalce  
No. of Participants : 30

(Original Allocation : \$39,176 ) (Revised Allocation : \$39,332)		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>	-
<b>II. Staff Remuneration</b>			
1 Instructor <sup>1</sup>	\$4,000 + \$3,000 = \$7,000 for 2 days	7,000.00	
		<b>Sub-total:</b>	7,000.00
<b>III. Printing &amp; Publicity</b>			
		-	
<b>IV. Event Related Expenses</b>			
	Venue Charge (Megalce) \$40,500 Venue Charge (Hockey Centre) \$5,600 for 2 days Water \$500 Working visa fee of Jeremy Hutchins (Instructor) \$190 Delivery charge of working visa application form \$202 Air Fare for instructor \$1,915	48,907.00	
		<b>Total Expenditure met by LCSD (A) :</b>	55,907.00
<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>		<b>55,907.00</b>	
<b>(D) Income<sup>2</sup></b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$20,000)		15,000.00	
2 Admission Fee: (\$ )		-	
<b>Total ( )</b>		<b>Total Income (D) :</b>	<b>15,000.00</b>
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>40,907.00</b>	(j)=(e)-(i)
<b>Maximum Subvention Level (E)<sup>3</sup> :</b>		<b>70%</b>	(k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>39,134.90</b>	(l)=(e)*(k)
<b>Subvented Expenditure<sup>4</sup> :</b>		<b>39,134.90</b>	(m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		<b>197.10</b>	(n)='revised allocation' - (m)

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

1 Detailed breakdown of the expenditure should be provided

2 Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

3 For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

4 The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income, or (ii) the maximum subvention amount, or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.





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 2019

Name of Programme : IIHF Annual Congress + ASPG 1  
 Category : D(II) Meeting/Conference held outside Hong Kong  
 Date of Programme : 17/05/2018-19/05/2018  
 Period of Stay : 16/05/2018-21/05/2018  
 Venue / Destination: Frankfurt, German  
 No. of Officials : 2

Description	Actual Expenditure		Amount (HKS)	
	Breakdown			
<b>(A) Expenditure to be met by LCSD</b>				
<b>I. Board &amp; Lodging</b>				
1 Air Fare <sup>1</sup>	S7,403 for 1 person		7,403.00	
2 Air Fare <sup>1</sup>	S6,733 for 1 person		6,733.00	
	<b>Sub-total:</b>		<b>14,136.00</b>	(a)
<b>II. Staff Remuneration</b>				
			-	(b)
	<b>Sub-total:</b>		-	(c)
<b>III. Printing &amp; Publicity</b>				
			-	(d)
<b>IV. Event Related Expenses</b>				
			-	(e)
	<b>Total Expenditure met by LCSD (A) :</b>		<b>14,136.00</b>	(c)=(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>14,136.00</b>	(h)=(c)+(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>14,136.00</b>	(j)=(e)-(i)
	<b>Maximum Subvention Level (E)<sup>3</sup> :</b>		<b>70%</b>	(k)
	<b>Maximum Subvention Amount (A)*(E) :</b>		<b>9,895.20</b>	(l)=(c)*(k)
	<b>Subvented Expenditure<sup>4</sup> :</b>		<b>9,895.20</b>	(m)=(j) or (l) or 'revised allocation', whichever is the less
	<b>Savings :</b>		-	(n)='revised allocation' - (m)

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

<sup>1</sup> Detailed breakdown of the expenditure should be provided.

<sup>2</sup> Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

<sup>3</sup> For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

<sup>4</sup> The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income, or (ii) the maximum subvention amount, or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.



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 2019

Name of Programme : IIHF Semi Annual Congress  
 Category : D(II) Meeting/Conference held outside Hong Kong  
 Date of Programme : 27/09/2018-29/09/2018  
 Period of Stay : 26/09/2018-02/10/2018  
 Venue / Destination: Frankfurt  
 No. of Officials : 2

Description	Actual Expenditure	
	Breakdown	Amount (HKS)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Air Fare <sup>1</sup>	\$9,385.06 x 1 Tickets	9,385.06
<b>Sub-total:</b>		<b>9,385.06</b>
<b>II. Staff Remuneration</b>		
		-
<b>Sub-total:</b>		-
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
		-
<b>Total Expenditure met by LCSD (A) :</b>		<b>9,385.06</b>
<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>		<b>9,385.06</b>
<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>		<b>9,385.06</b>
<b>Maximum Subvention Level (E)<sup>3</sup> :</b>		<b>70%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>6,569.54</b>
<b>Subvented Expenditure<sup>4</sup> :</b>		<b>6,569.54</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.
- For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.
- The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income, or (ii) the maximum subvention amount, or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.



## Statement of Use of Reserve Fund (Statement 4)

For the Financial Year Ended 31 March 2019<sup>1</sup>

Description of Item/Programme	Approved Amount <sup>2</sup>	Actual Expenditure	Savings	Breakdown as per Appendix <sup>4</sup>
	(HK\$) (a)	(HK\$) (b)	(HK\$) <sup>3</sup> (c)=(a)-(b)	
<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	2,392.00	52,578.00	
Office Expenses Sub-total	<b>54,970.00</b>	<b>2,392.00</b>	<b>52,578.00</b>	
<i>Programme Expenses</i>				
N/A	-	-	-	
Programme Expenses Sub-total	-	-	-	
<b>Use of Reserve Fund 2015-16 Total</b>	<b>54,970.00</b>	<b>2,392.00</b>	<b>52,578.00</b>	
<b>(D) Use of Reserve Fund Approved in 2016-17</b>				
<i>Personnel Expenses</i>				
Performance Incentive Pay (PIP) including MPF for Wong Tsui Yi	4,640.85	4,640.85	-	
Personnel Expenses Sub-total	<b>4,640.85</b>	<b>4,640.85</b>	-	
<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 2016-17 Total</b>	<b>4,640.85</b>	<b>4,640.85</b>	-	
<b>(E) Use of Reserve Fund Approved in 2017-18</b>				
<i>Personnel Expenses</i>				
Salary of Administrative Assistant of Louie Ying Sau	166,452.00	165,989.63	462.37	
MPF of Administrative Assistant of Louie Ying Sau	8,322.00	8,299.48	22.52	
Personnel Expenses Sub-total	<b>174,774.00</b>	<b>174,289.11</b>	<b>484.89</b>	
<i>Office Expenses</i>				
	-	-	-	
Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>				
	-	-	-	
Programme Expenses Sub-total	-	-	-	
<b>Use of Reserve Fund 2017-18 Total</b>	<b>174,774.00</b>	<b>174,289.11</b>	<b>484.89</b>	
<b>(F) Use of Reserve Fund Approved in 2018-19</b>				
<i>Personnel Expenses</i>				
Salary of Administrative Assistant of Louie Ying Sau	171,444.00	101,391.61	70,052.39	
MPF of Administrative Assistant of Louie Ying Sau	8,572.20	5,069.58	3,502.62	
Performance Incentive Pay (PIP) including MPF for Chan Yuk Ling	4,008.72	4,008.72	-	
Personnel Expenses Sub-total	<b>184,024.92</b>	<b>110,469.91</b>	<b>73,555.01</b>	
<i>Office Expenses</i>				
	-	-	-	
Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>				
IIIHF Ice Hockey Men's World Championship Division III Qualification	150,000.00	150,000.00	-	
Programme Expenses Sub-total	<b>150,000.00</b>	<b>150,000.00</b>	-	
<b>Use of Reserve Fund 2018-19 Total</b>	<b>334,024.92</b>	<b>260,469.91</b>	<b>73,555.01</b>	
<b>Total for Approved Use of Reserve Fund: (A)+(B)+(C)+(D)+(E)+(F)</b>	<b>568,409.77</b>	<b>441,791.87</b>	<b>126,617.90</b>	

- For items which were completed in years 2017-18 with expenditure already reported in the respective annual accounts, they should not be included again to avoid the fiction of recognised savings.
- The approved amount refers to the exact amount as stated in the approval letter from D/SO.
- Savings is recognised for completed items/programmes only. It is taken as nil if there is deficiency of income over expenditure. For uncompleted items/programmes, please mark 'N/A' under 'Savings'.
- Breakdown of programme expenses for each completed programme should be provided in Appendix to Statement 4.

  
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Name of NSA: Hongkong Ice Hockey Association Limited**Breakdown of Programme Expenses for Programmes****Use of Reserve Fund Approved for the Financial Year Ended 31 March 2019**

Name of Programme : IIHF Ice Hockey Men's World Championship Division III Qualification

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

Date of Programme : 31/3/2019 - 6/04/2019

Period of Stay : 30/3/2019 - 7/04/2019

Venue / Destination: Abu Dhabi, United Arab Emirates

No. of Athletes : 19

No. of Officials : 4

Description	Actual Expenditure			
	Breakdown	Amount (HK\$)		
<b>(A) Expenditure to be met by LCSD</b>				
<b>I. Board &amp; Lodging</b>				
1 Overseas Transportation-Air Fare <sup>1</sup>	\$5,700 x 22	125,400.00		
<b>Sub-total:</b>		<b>125,400.00</b>	(a)	
<b>II. Staff Remuneration</b>				
1 Coach (Daily allowance) <sup>1</sup>	\$1,000 x 9 days x 1 Coach	9,000.00		
1 Team Doctor (Daily allowance) <sup>1</sup>	\$500 x 9 days x 1 Doctor	4,500.00		
<b>Sub-total:</b>		<b>13,500.00</b>	(b)	
<b>III. Printing &amp; Publicity</b>				
		-	(c)	
<b>IV. Event Related Expenses</b>				
		Meal Allowance \$4,656.56 Travel insurance for 20 persons \$6,000 Medical Charge \$2,188	12,844.56	(d)
<b>Total Expenditure met by LCSD (A) :</b>		<b>151,744.56</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>151,744.56</b>	(h)=(e)+(f)+(g)	
<b>(D) Income</b>				
<i>Estimated Amount</i>		<i>Actual Income</i>		
1 Entry Fee: (\$ )				
2 Admission Fee: (\$ )				
Total ( )		-	(i)	
<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>		<b>151,744.56</b>	(j)=(e)-(i)	
<b>Maximum Subvention Level (E) :</b>			(k)	
<b>Maximum Subvention Amount :</b>		<b>150,000.00</b>	(l)=(e)*(k)	
<b>Subvented Expenditure :</b>		<b>150,000.00</b>	(m)=(j) or (l) or 'revised allocation', whichever is the less	
<b>Savings :</b>		-	(n)='revised allocation' - (m)	

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

<sup>1</sup> Detailed breakdown of the expenditure should be provided.



Name of NSA: Hongkong Ice Hockey Association Limited

**Statement of Changes in Reserve Fund Balance as at 31 March 2019 (Statement 5)**

	HK\$	HK\$	
<b>LCSD Approved Cumulative Balance of Reserve Fund as at 31 March 2018</b>		<b>592,930</b>	(a)
Savings for subvention for year 2018-19			
Personnel Expenses (per Statement 1)	26,395		
Office Expenses (per Statement 2)	-		
Programme Expenses (per Statement 3)	53,441		
Sub-total	79,837		(b)
Savings for cross-year programmes brought forward from 2017-18 (per Statement 3)	-		(c)
Savings for approved use of Reserve Fund (per Statement 4)	73,555		(d)
Total savings	153,392		(e)=(b)+(c)+(d)
<i>Less:</i> Extra savings arising from the excess of savings for the year 2018-19 over Reserve Fund Ceiling			
Total subvention for the year 2018-19	2,385,231		(f)
Reserve Fund Ceiling for the year 2018-19	596,308		(g)=(f)*25%
Extra savings [if (e)>(g), then (h)=(e)-(g), otherwise (h)=0]	-		(h)
Reserve Fund for the year 2018-19		153,392	(i)=(e)-(h)
Total Deposited Reserve Fund		746,322	(j)=(a)+(i)
<i>Less:</i> Use of Reserve Fund approved in 2018-19		260,470	(k)
Net Deposited Reserve Fund		485,852	(l)=(j)-(k)
<i>Less:</i> Extra savings arising from the excess of Net Deposited Reserve Fund over Reserve Fund Ceiling			
Reserve Fund Ceiling for the year 2018-19	596,308		(g) above
Extra savings [if (l)>(g), then (m)=(l)-(g), otherwise (m)=0]	-		(m)
<b>Closing Balance of Reserve Fund as at 31 March 2019</b>		<b>485,852</b>	(n)=(l)-(m)
<i>Less:</i> Use of Reserve Fund approved in years after 2018-19		-	(o)
<b>Available Amount of Reserve Fund as at 31 March 2019</b>		<b>485,852</b>	(p)=(n)-(o)

  
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