# HONGKONG ICE HOCKEY ASSOCIATION LIMITED

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#### HONGKONG ICE HOCKEY ASSOCIATION LIMITED

# ANNUAL ACCOUNTS OF THE SUBVENTION AND THE RESERVE FUND FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

#### 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 2020 set out in pages 4 to 28 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

1 0 SEP 2020

Date

Hon Treasurer Fung Kwai Yau

Association's Chop



# CHIE, LEUNG & PARTNERS LIMITED

Certified Public Accountants

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

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

We have been engaged to conduct a reasonable assurance examination on the accompanying Association's Annual Accounts of the subvention and the reserve fund on pages 4 to 28 (attached herewith) for the year ended 31 March 2020, 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 2019-20 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

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,

1 0 SEP 2020

# 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 2020

	HK\$	1
Cash subvention from LCSD		
Original cash subvention allocated at the beginning of the financial year		
(i) Subvention for Personnel Expenses	591,322.00	
(ii) Subvention for Office Expenses	92,625.00	
(iii) Subvention for Programme Expenses	2,392,256.00	
	3,076,203.00	(a)
	-10.0,200.00	
Add: Additional subvention from LCSD		
Additional subvention for programme expenses	119,566.00	
Additional subvention for office expenses	115,500.00	
(Procurement of equipment and Refurbishment of office)	267,228.00	
	386,794.00	(h)
Less: Subvention netted off for 2019/20 <sup>2</sup>	360,794.00	(0)
5 45 15 11 101 201 7/20		
	-	(c)
Total cash subvention from LCSD for the year		
Total cash subvention from LCSD for the year	3,462,997.00	(d)=(a)+(b)-(c)
7 3		
Expenditure <sup>3</sup>		
Total expenditure incurred for the year 2019-20	-	
(i) Personnel expenses	573,073.20	
(ii) Office expenses	366,897.51	
(iii) Programme expenses	2,778,247.34	
	3,718,218.05	(c)
Surplus/(Deficiency) of subvention over expenditure	(255,221.05)	(Ω=(d)-(e)
	(200,221.05)	(-) (-) (-)
Other income (i.e. other than LCSD subvention) <sup>4</sup>	1	
(i) Entry fee / Admission fee	712 200 00	
(ii) Bank interest generated from LCSD Subvention and Reserve Fund	713,200.00	
(iii) Sponsorship / Donation	580.73	
(iv) Contribution from the Association		
(v) Other Resources	-	
	712 700 70	
	713,780.73	g)
Total Surplus/(Deficiency) of income over expenditure		
sar pros/(ocherency) of income over expenditure	458,559.68	h)=(f)+(g)

The amount reflects the eash subvention granted to the Association as stated in the Subvention Agreement.

Auditor's chop & signature

This refers to the amount of subvention allocated for 2019-20 which is subsequently netted off by the LCSD within the same financial year 2019-20 (e.g. due to cancellation of programmes). The total amount of subvention netted off for 2019-20 may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.

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).

Other income' excludes subvention under the Arts and Sport Development Fund.

Name	of	NC	A .

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 2020

HK\$

Cash subvention from LCSD (Revised Allocation)

591,322.00 (a)

#### Expenditure

(A) Expenditure met by LCSD

Approved Subsessed D	Original	Revised Allocation (HK\$)			Actual	
Approved Subvented Posts	Allocation	Additional	Net-off	Total Net	Expenditure <sup>4</sup>	
Executive Director	(HK\$)	Allocation <sup>2</sup>	Amount <sup>3</sup>	Allocation	(HK\$)	
<ol><li>Coaching Director</li></ol>				1		
3. Technical Executive	1					
4. Senior Sports Executive	1			f .		
5. Sports Executive	293,706.00	- 1	-	293,706,00	202 704 00	
Administrative Assistant     Sports Executive (Part-time)	191,776.00	-	-	191.776.00	293.706.00 186.845.40	
8. Administrative Assistant (Part-time)	105,840.00	-	-	105,840,00	92,521,80	
Total .	591,322.00		-	591,322,00	573,073,20	
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		

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

- 6

(C) Total expenditure for Personnel Expenses

573,073.20 (d)=(b)+(c)

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

18,248.80 (c)=(a)-(b)

#### Other income

(i) Sponsorship / Donation

(ii) Contribution from the Association/Other Resources 5

- (f)

Surplus/(Deficiency) for Personnel Expenses

18,248.80 (h)=(a)-(d)+(f)+(g)

# Savings from LCSD cash subvention

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

18,248.80 (i)=(c) or 0

- 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 (-).
- This is the amount of subvention allocated for 2019-20 which is subsequently netted off by the LCSD within the same financial year 2019-20. The total amount of subvention netted off for 2019-20 may be subject to revision upon subsequent review on NSAs A natual Accounts of the Subvention and the Reserve Fund by the LCSD.
- 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 1 the subvention for each part-time staff should not exceed the maximum conditioned monthly working from of a permanent post.
- 5 The Expenditure met by NSA as stated under (II) in this Statement (if any) should be taken into account in arriving at the amount of Contribution from NSA for personnel expenses

#### Statement of Office Expenses (Statement 2)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Cash subvention from LCSD (Revised Allocation)

HK\$ 359,853.00 (a)

Expenditure

(A) Expenditure Met by LCSD

	Original	Revis	Actual		
Expenses	Allocation	Additional	Net-off	Total Net	Expenditure <sup>1</sup>
	(HKS)	Allocation <sup>2</sup>	Amount <sup>3</sup>	Allocation	(HKS)
Administration Expenses <sup>4</sup>					
- Legal fee					15,573.08
- Licence fee	1				355.00
- Photocopying charges					7,967.94
- Stationery					286.00
<ul> <li>Telephone/fax/internet</li> </ul>					596.40
- others (Management Fee)					6,120.00
Sub-total of Administration Expenses	30,000.00	17,228.00		47,228.00	30,898.42
Audit Fee <sup>6</sup>	45,375.00			45,375.00	45,375.00
Insurance Premium Fee	17,250.00			17,250.00	14,468.09
Procurement of equipment and refurbishment		250,000.00		250,000 00	276,156.00
Total	92,625,00	267,228.00	=	359,853.00	366,897.51

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

- (c)

(C) Total expenditure for Office Expenses

366,897,51 (d)-(h) (e)

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

(7,044.51) (c)-(a)-(b)

Other income

(i) Sponsorship / Donation

(f)

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

(g)

(Deficiency)/Surplus for Office Expenses

(7,044.51) (h)-(a)-(d)+(t) (g) - (i)-(c) or 0

Savings from LCSD subvention

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

- 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.
- This includes vicement of funds approved by LCSD. Please provide details of the approved virement in (-) and virement out (+)
- This is the amount of subvention allocated for 2019-20 which is subsequently noted off by the LCSD within the aonic framerial year 2019-20. The total amount of subvention nested off for 2019-20 may be subject to upon subsequent review on NNAs Annual Accounts of the Subvention and the Reserve Fund by the LCSD.
- No 'sundry' expenses should be reported
- Only rent and rates for office of the NSA accommodated outside the Olympic House are included under 'Rent and Rates'.
- Audit Fee' covers only those fees in respect of reasonable assurance engagement on Annual Accounts of the Sulvention and the Reserve Fund. Audit fees in respect of audit of the association as a whole should not be included.
- Insurance Premium Fee' refers to the premium expenses for public hisbility insurance in respect of subvented programmes.
- The Expenditure met by NSA as stated under (II) in this Statement (if any) should be taken into account in arriving at the amount of Contribution from NSA for office expenses.

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 2020

(I) Allocation for 2019-20

Cash subvention from LCSD (Revised Allocation)

2,511,822.00 (\*)

HK\$

Expenditure

(A) Expenditure Met by LCSI	(A) Es	penditure Met	by	LCSU
-----------------------------	--------	---------------	----	------

	Original	Revis	sed Allocation	n (HK\$)			FRZ/ 100	ON 1827
Programme	Cash Subvention	Additional	Net-off	Total Net	Actual Expenditure	Subvented Expenditure <sup>5</sup>	Savings	Breakdo
	(IIKS)	Affocation <sup>2</sup>	Amount <sup>3</sup>	Allocation	(HK\$)	(HK\$)	(if any)^ (HK\$)	Appen
COMPLETED PROGRAMMES								
Cat A(I) International Event Held Outside Hong Kong								
(a) 2019 IIHF Ice Hockey U18 World Championship		30,870,00	100	No. of the last	270,460.63	165,460.63		,
Division III Group B (b) 2022 Ice Hoekey Mens Olympic Qualification Preliminary						3 331 33 32		
Round 1 Group O		-			94,166.55	84.695.90	2000	,
(e) IIHF Ice Hockey Women's World Championship Division III		34,964.00			181,846 95	163,662 26		(
(d) 2020 III IF Ice Hockey U18 World Championship					168.542.00	188 542.00		1
Division III Group B					103.342.00	100.342.00		1
(e) 2020 U15 Karuizawa Spring Cup		-			20,964 00	28,964 00		1.5
(f) 2020 U12 Nagano Winter Cup		-			194,700.49	137,700.49		١,
(g) 2020 U11 Canadian Challenge Games		12 307			******			
(g) 2020 OTT Canadian Chanenge Crames	AMALEST,	42,307.00			542.221 33	467.221.33	Marine There's	'
Cat Λ(I) Sub-total	1,471,059.99	108,141.00		1.579,200.00	1.472,841.95	1,236,246 61	342,953.39	
								Î
Category A Sub-total	1,471,059.00	108,141.00		1,579,200.00	1.472.841.95	1,236,246.61	342,953.39	
Cat B(I) National/Junior Squad Training Programme								
(a) Senior Men's National Team Training	290,156.00	1,744.00	a 184	Sand Site	291,900.00	291,900.00	na la SPRIA	2
(b) U18 Men's National Team Training (c) Senior Women's National Team Training								2.2
(d) Goalie and Shooter Training		-	54 46					2.4
Cat B(I) Sub-total	290,156,00	1,744 00		291,900.00	291,900 00	291,900.00		
Category B Sub-total	290,156.00	1,744.00	-	291,900.00	291,900.00	291,900.00	-	-
Cat C(1) Training Programme							8	
(a) 2019-20 Feeder Programme	308,126.00	1,468 00		309,594.00	160.202.00	165.326 70	144.267.30	3.1
Cat C(I) Sub-total	308,126.00	1,468.00		309,594.00	160,202.00	165,326.70	144,267.30	
Cat C(II) School Sports Programme								
Car CHY ACION SPORTS PROGRAMMY								
Cat C(II) Sub-total		-			-		721	
Cat C(III) Local Competition								
(a) Hong Kong Youth National Team Development League						8	Water St.	3.2
(b) 2019-20 Hong Kong National Team Development League (c) 2019 Summer National League (Adult)	100,968.00	2,068.00 2,723.00		103,036.00 103,243.00	461.542.00 229,029.00	101.790.00 100.630.00		,
Cat C(III) Sub-total	201,488.00	4,791.00		206,279.00	690,571.00	202,420.00	3,859.00	
Category C Sub-total	509,614.00	6,259.00		515,873.00	850,773.00	367,746.70	148,126.30	
				1.1.1.0.1.2.1.11	11,11,773,00	507,740.70	144,124,30	
(a) Officiating Clinic	39,512.00	754 00		tu 260 00	** ***	40.86		
Cat D(I) Sub-total	19,512.00	754 (H)		40,266.00 40,266.00	57.551 00 57.551 00	40,266 00		.4
C - IN III M //2 6								
Cat D(II) Meeting/Conference (a) IIIIF Annual Congress + ASPG 1	a family of	2,344.00	a rain	A TOTAL SERVICE	28,100.76	19,670.53	LELEN COOK	4
(b) III IF Semi Amutal Congress	2.1111	-			15,737 53	11,016.27		
Cat D(II) Sub-total  Category D Sub-total	26,439.00 65,942.00	2,344 00 3,098.00		28,774.00 69,040.00	43,838 29 101,389.29	30,686 80 70,952.80		
				1 020-000	111,5117.27	74,7.2.40		
A STATE OF THE STA	Octobral	Durk	a I Allandia	Allico)				1
Programme	Original Cash	Additional	ed Allocation Net-off	Total Net	Actual	Subvented	Savings	Breakdov
Trigramme	Subvention (HK\$)	Allocation <sup>2</sup>	Amount'	Allocation	Expenditure <sup>4</sup> (HK\$)	Expenditure' (HK\$)	(if any) (11K\$)	25 P
	(IIKS)			-				Append
AA (Part-time) for Feeder Programmes	50,400.00	324 00		50,724.00	58,422 00	50.724 00		
MPF Contribution for Part-time Officials	5,085.00	-		5,085.00	2.921 10	2.921 10	2.163.90	
		1						
Completed Programmes Total	2,392,256.00	119,566.00	-	2,511,822,00	2,779,247.34	2,020,491.21	493,243.59	(b)
UNCOMPLETED/CROSS-YEAR PROGRAMMES								
Uncompleted and carried forward to 2019-20 Uncompleted/Cross-year Programmes Total		-	-	-				(c)
	-							3.5K)



Expendature met by LCSD Total	2,778,247.34	(d)=(b)+(c)
(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources		(c)
(C) Total expenditure for Programme Expenses	2,778,247.34	(1)^-(d)+(e)
Surplus/(Deficiency) of LCSD subvention allocated in 2018-19 over actual expenditure met by LCSD	(266,425.34)	(g)-(a)-(b)-(c)
Other income		
(i) Entry fee / Admission fee	713,200.00	(h)
(ii) Sponsorship/Donation		(i)
(m) Contribution from the Association / Other Resources <sup>8</sup>		Ü
Surplus/(Deficiency) of income for Programme Expenses	446,774.66	(k)-(a)-(f) -(h)*(a)-(j)

#### (II) Cross-year Programmes Brought Forward from 2019-20

Original	Revise	ed Allocation	(HK\$)				1
Cash Subvention (HK\$)	Additional Allocation <sup>2</sup>	Net-off Amount <sup>3</sup>	Total Net Allocation	Actual Expenditure <sup>4</sup> (HK\$)	Subvented Expenditure <sup>5</sup> (HK\$)	Savings (if any)* (HK\$)	Breakdown as pu Appendix
		_			-	ä	
-	-		-		-		(0)
	Cash Subvention (HK\$)	Cash Subvention (HKS) Additional Allocation <sup>2</sup>	Cash Subvention (HKS) Additional Allocation <sup>2</sup> Net-off Amount <sup>3</sup>	Cash Subvertion (IIRS) Additional Net-off Allocation Allocation Allocation Allocation Allocation	Cash Subvention (IIRS) Additional Allocation Annound Allocation In Interpretation Allocation Interpretation Annound Allocation Interpretation	Cash Subvertion (IIRS) Additional Net-off Total Net Altocation (IIRS) Additional Amount Altocation (IIRS) Additional Amount Altocation (IIRS) Actual Expenditure (IIRS) (IIRS)	Cash Subvention (HKS) Additional Allocation (HKS) Additional Allocation (HKS) Subvention (HKS) Additional Allocation (HKS) Subvention (HKS) Subvention (HKS) Subvention (HKS)

- These increased to adobte the representative of season and adobte an adobte in the representative of season and adobte in the season that the season that do will be advantaged and the adobte in the season and the adobte in the season and the seas
- $2. \\ This includes viewest of hinds approximally 1/25D. He is provide details of the approximative ment in (-) and viewest out (-) and viewest o$
- Do note count delection illustration of the 2019-21 should conseque by retaining the 12-20 solumilies are formed you 2019-49 or potential processing. The bid count deals community and the consequence of the Silventian after Record Full the 12-20.
- Mind appending memorifies do not stood programme in constructing memorial construction meladed. The even the appending color information by the LOSD and HSA Programs of deading on the low-search copendance form a mixed in paragraph 218 of the Ambrita University Defended by Assacra 2 Principles to Assacra 2 Principles
- 3. Substituted Experience with expensive natural and to be interesting to 17.50 for example to programme after thing measures the means and maintain interest and assume in the Appendix to Statement & Co. Colors and Co.
- Cavings' is recognized for campleted programme only
- Will the NOTO construct for partners of contributing these control for extend to present a distribute expension of the NOTO contributes the expension for the NOTO contributes on respect of a contribute end protection of the NOTO contributes on th
- g. The Expenditure merby NSA's watered gales (d) untils Newmort of may lipsable token and scores an arrivage of the smooth of Canholston, from NSA's a programme expenses.

Auditor's chop & signature

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Name of Programme: 2019 IIHF Ice Hockey U18 World Championship Division III Group B

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

Date of Programme: 09/04/2019-12/04/2019 Period of Stay: 06/04/2019-14/04/2019 Venue / Destination: Cape Town, South Africa

No. of Athletes: 21 No. of Officials: 5

A17	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Air Fare <sup>1</sup>	\$219,180 for the team	219,180.00	
2 Hotel Accommodation <sup>1</sup>	\$16,627.21 for the team	16,627.21	
3 Excess Luggages Fee <sup>1</sup>	\$5,524.26 for the team	5,524.26	
	Sub-total:	241,331.47	(a)
II. Staff Remuneration			
1 Coach (Daily allowance) <sup>1</sup>	\$1,000 x 7 days x 2 Coaches	14,000.00	
	Sub-total:	14,000.00	(b)
III. Printing & Publicity			(c)
IV. Event Related Expenses	Travel insurance for 24 persons \$6,792 Air Ticket rebooking fee: \$4,600 Medical fee: \$3,737.16	15,129.16	(d)
	Total Expenditure met by LCSD (A):	270,460.63	(c)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		-	
	Total NVC (B):		(t)
C) Expenditure Met by Sponsorship/Donation	Contribution from the Association/Other Resources		
Total E	xpenditure met by Sponsorship/Donation/NSA/Others (C):	-	(g)
Fotal Programme Expenditure (A)+(B)+(C):		270,460.63	(h)=(e)+(i)+(g)
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (\$20,000)		105,000.00	4
2 Admission Fee: (\$ )		-	
Total ( )	Total Income (D):	105,000.00	(i)
E) Total Subvention Granted by LCSD			
Defic	ciency of Expenditure met by LCSD over Income (A) - (D):	165,460.63	(j)=(e)-(i)
	Maximum Subvention Level (E)3:	90%	(k)
	Maximum Subvention Amount (A)*(E):	243,414.57	(l)=(e)*(k)
	Subvented Expenditure <sup>4</sup> :	165,460.63	(m)=(j) or (l) or 'revised allocation whichever is the les
	Savings:		(n)='revised allocation' - (m)



Detailed breakdown of the expenditure should be provided

Income meltides lentry feet (from participants) and fadinission feet (from spectators). This also includes income with similar nature e.g. fearofinent feet and training feet paid by participants for eathy 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

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

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Name of Programme: 2022 Ice Hockey Men's Olympic Qualification Preliminary Round 1 Group O

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

Date of Programme : 07/11/2019-10/11/2019
Period of Stay : 06/11/2019-11/11/2019
Venue / Destination: Sanya, China

No. of Athletes: 21 No. of Officials: 4

Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			1
1 Air Fare 1	\$1,490 x 25 persons	37,250.00	
	Sub-total:	37,250.00	(a)
II. Staff Remuneration			
1 Coach & Official	7 IIHF Game Officials & 2 Officiating Coaches	43,286.50	
	Sub-total:	43,286.50	(b)
III. Printing & Publicity		-	(c)
IV. Event Related Expenses	Travel insurance: \$4,873.7 Venue charge (Training): \$6,000 Laundry fee: \$435 Courier fee: \$427 Bank charge: \$148.3 Meal allowance: \$1,686.05	13,570.05	(d)
	Total Expenditure met by LCSD (A):	94,106.55	(c)=(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		
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(2)
Total Programme Expenditure (A)+(B)+(C):	enperature of the by operation production (c).	94,106,55	(h)=(e)+(f)+(y)
		94,106.55	(n)=(e)+(1)+(g)
(D) Income <sup>2</sup>		(#)	
Estimated Amount		Actual Income	
1 Entry Fee: (\$ ) 2 Admission Fee: (\$ )		-	
2 Admission Fee: (\$ ) Total ( )	T	-	-20
	Total Income (D):		(i)
(E) Total Subvention Granted by LCSD			
Defi	ciency of Expenditure met by LCSD over Income (A) - (D):	94,106.55	(j)=(c)-(i)
	Maximum Subvention Level (E) <sup>3</sup> :	90%	(k)
	Maximum Subvention Amount (A)*(E):	84,695.90	(l)=(e)*(k)
	Subvented Expenditure <sup>4</sup> :	84,695.90	(m)=(j) or (l) 'revised allocatio whichever is the les
	Savings:	-	(n)='revised allocation' - (m)



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

Income meltides 'entry fees' (from participants) and 'admission fees' (from speciators). 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.

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.

# Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020 $\,$

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

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

No. of Athletes : 20 No. of Officials : 5

	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I, Board & Lodging			
Overseas Transportation-Air Fare	\$6,440 x 24 persons (19 Athletes & 5 Officials)	154,560.00	
2 Overseas Transportation-Air Fare <sup>1</sup>	\$2,533.25 for 1 Athlete	2,533.25	
	Sub-total:	157,093.25	(a)
II. Staff Remuneration			
Coach (Daily allowance)	\$500 x 10 days x 2 Coaches	10,000.00	
	Sub-total:	10,000.00	(b)
III. Printing & Publicity	T		(c)
	Travel Insurance for 25 persons: \$6,398.98 Data Card: \$600		
IV. Event Related Expenses	Air Ticket rebooking fee for injured athlete (Cheung Oi Lam), \$5,100	14,753.70	(d)
	Souvenir charge: \$1,113.39		
and the or series and the contract of	Total Expenditure met by LCSD (A):	181,846.95	(c)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)	T. INV.C.(D)	-	
(C) Expanditure Met by Spansorship/Denetice/C	Total NVC (B) :	-	(f)
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):	(e)	181,846.95	(h)=(e)+(l)+(g)
(D) Income <sup>2</sup>		. TO COMPANY	
Estimated Amount		Actual Income	
Entry Fee: (\$ )		-	
2 Admission Fee: (\$ )			
Total (\$)	Total Income (D):	-	(i)
(E) Total Subvention Granted by LCSD			
Defi	iciency of Expenditure met by LCSD over Income (A) - (D):	181,846.95	(j)=(c)-(i)
	Maximum Subvention Level (E) <sup>3</sup> ;	90%	(k)
	Maximum Subvention Amount (A)*(E):	163,662,26	(l)=(e)*(k)
	Subvented Expenditure <sup>4</sup> :	163,662.26	(m)=(j) or (l) or 'revised allocation whichever is the less
	Savings:	-	(n)='revised allocation' - (m)



<sup>1</sup> 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

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Name of Programme: 2020 IIHF Ice Hockey U18 World Championship Division III Group B (Fully cancelled owing to COVID-19)

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

Date of Programme : 27/03/2020-05/04/2020 Period of Stay : 27/03/2020-05/04/2020 Venue / Destination: Luxembourg

No. of Athletes : 17 No. of Officials : 5

	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
L Air Fare <sup>1</sup>	\$7,280 x 22 persons (17 Athletes & 5 Officials)	160,160.00	
	Sub-total:	160,160.00	(a)
11. Staff Remuneration			
	Sub-total:		(b)
III. Printing & Publicity			(c)
IV. Event Related Expenses	Travel insurance for 22 persons: \$8,382	8,382.00	(d)
	Total Expenditure met by LCSD (A) ;	168,542,00	(e)=(a)+(h)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):	•	(1)
(C) Expenditure Met by Sponsorship/Donation/	Contribution from the Association/Other Resources		
Total E	spenditure met by Sponsorship/Donation/NSA/Others (C):	<b>F</b> K	(2)
Total Programme Expenditure $(A)+(B)+(C)$ :		168,542.00	(h)=(c)+(l)+(g)
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (\$20,000)		-	
2 Admission Fee: (\$ )		F	
Total (\$ )	Total Income (D):	-	(i)
(E) Total Subvention Granted by LCSD			
Defic	iency of Expenditure met by LCSD over Income (A) - (D):	168,542.00	(j)=(e)-(i)
	Maximum Subvention Level (E)3:	100%	(k)
	Maximum Subvention Amount (A)*(E):	168,542,00	(l)=(e)*(k)
Ex-gratia Payment t	o the Sports Personnel (\$1,000 x 10 days x 2 Coaches) (F):	20,000,00	(m)
Deficiency of Expenditure met by I	CSD over Income plus Ex-gratia Payment (A) - (D) + (F) ;	188,542,00	(n)=(j)+(m)
Maximum Su	bvention Amount plus Ex-gratia Payment $[(A)^*(E)] + (F)$ :	188,542.00	(o)=(1)+(m)
	Subvented Expenditure <sup>4</sup> :	188,542.00	(p)=(n) or (o) or 'rev allocation', whichev the less
Subvented Monitoring Fee to NSA [Fo	r Category C(IV) Community Sports Club Projects only] :	<b>*</b>	(q)
	Savings:	-	(r)='revised allocation (p) - [rq)if applicable



Detailed breakdown of the expenditure should be provided.

<sup>2</sup> Income includes 'entry feer' (from participants) and 'admission feer' (from spectators). This also includes income with similar nature e.g. 'emolment 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 programmie, please refer to Annex 2 of the Auditor's Guide.

<sup>4</sup> The Subvented Expenditure's 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.

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Name of Programme: 2020 U15 Karuizawa Spring Cup (Fully cancelled owing to COVID-19)

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

Date of Programme : 28/02/2020-02/03/2020 Period of Stay : 28/02/2020-02/03/2020 Venue / Destination: Japan

No. of Athletes : 20 No. of Officials : 4

	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I, Board & Lodging			
Air Fare (Deposit) <sup>1</sup>	\$500 x 20 persons	10,000.00	
	Sub-total:	10,000.00	(a)
II. Staff Remuneration			
	Sub-total:		are.
III. Printing & Publicity	Sub-totai;	<del></del>	(b) (c)
III. Franting & Fublicity	THE THEORY OF A SECTION AS A STREET AS A S		(6)
IV. Event Related Expenses	Team entry fee: \$10,964	10,964.00	(d)
	Total Expenditure met by LCSD (A):	20,964,00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(n)
C) Expenditure Met by Sponsorship/Donation/	Contribution from the Association/Other Resources		
Total E	expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):	(-).	20,964.00	(h)=(c)+(l)+(g)
(D) Income <sup>2</sup>		20,501100	(1), (1), (1), (2)
Estimated Amount		Actual Income	ł
1 Entry Fee: (\$20,000)		Actual Income	
2 Admission Fee: (\$ )			
Total (S )	Total Income (D) :	-	(1)
E) Total Subvention Granted by LCSD			1
Defi	ciency of Expenditure met by LCSD over Income (A) - (D) :	20,964.00	(j)=(e)-(1)
	Maximum Subvention Level (E) <sup>3</sup> :	100%	(k)
	Maximum Subvention Amount (A)*(E):	20,964.00	(I)=(e)*(k)
Ex-gratia Paymen	to the Sports Personnel (\$1,000 x 4 days x 2 Coaches) (F):	8,000,00	(m)
Deficiency of Expenditure met by	LCSD over Income plus Ex-gratia Payment (A) - (D) + (F):	28,964.00	(n)=(j)+(m)
Maximum S	ubvention Amount plus Ex-gratia Payment $[(A)^*(E)] + (F)$ :	28,964,00	(o)=(l)+(m)
	Subvented Expenditure <sup>4</sup> :	28,964.00	(p)=(n) or (o) or 'revi allocation'. Whichever the less
Subvented Monitoring Fee to NSA [Fo	or Category C(IV) Community Sports Club Projects only]:	-	(q)
	Savings:		(r)='revised allocation (p) - [(q)if applicable



Detailed breakdown of the expenditure should be provided.

Income includes 'entry, feer' (from participants) and 'admission feer' (from spectators). This also includes income with similar nature e.g. 'emolinent 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

<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.

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Name of Programme: 2020 U12 Nagano Winter Cup Category: A(I) International Events held outside Hong Kong

Date of Programme : 07/02/2020-10/02/2020 Period of Stay : 07/02/2020-10/02/2020

Venue / Destination: Japan No. of Athletes : 16 No. of Officials : 4

	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
Hotel Accommodation	\$1,161.6 x 12 rooms x 3 days	41,817.60	
2 Shuttle bus '	\$33,547.82 for the team	33,547.82	
3 Air Fare <sup>1</sup>	\$3,800 x 19 persons (15 Athletes & 4 Officials)	72,200.00	
	Sub-total:	147,565.42	(a)
II. Staff Remuneration			
<ol> <li>Coach (Daily allowance)<sup>1</sup></li> </ol>	\$500 x 4 days x 2 Coaches	4,000.00	
	Sub-total:	4,000.00	(b)
III. Printing & Publicity		-	(c)
IV. Event Related Expenses	Travel insurance: \$3,258.5 Meal allowance: \$20,051.57 Transportation fee \$1,590 Team entry fee: \$18,235	43,135.07	(d)
	Total Expenditure met by LCSD (A):	194,700,49	(e)=(a)+(b)+(c)+(
(B) Notional Venue Charges (NVC)			
	Total NVC (B):	_	(I)
(C) Expenditure Met by Sponsorship/Donation	n/Contribution from the Association/Other Resources		
	Expenditure met by Sponsorship/Donation/NSA/Others (C):	<u> </u>	(g)
Total Programme Expenditure (A)+(B)+(C):	experientare met by Sponsorsurp Donatton (VSA/Others (V).		- C1
		194,700.49	(h)=(c)+(f)+(g)
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (\$40,000)		57,000.00	
2 Admission Fee: (\$ )		-	
Total ( )	Total Income (D) :	57,000.00	(i)
(E) Total Subvention Granted by LCSD			
Def	iciency of Expenditure met by LCSD over Income (A) - (D):	137,700.49	(j)=(e)-(i)
	Maximum Subvention Level (E) <sup>3</sup> :	90%	(k)
	Maximum Subvention Amount (A)*(E):	175,230.44	(l)=(e)*(k)
	Subvented Expenditure <sup>4</sup> :	137,700.49	(m)=(j) or (l) 'revised allocal whichever is the
	Savings :	-	(n)='revised allocation' - (m)



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

licture 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 programane.

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, while hever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Name of Programme: 2020 U11 Canadian Challenge Games Category: A(I) International Events held outside Hong Kong

Date of Programme : 24/01/2020-29/01/2020
Period of Stay : 22/01/2020-31/01/2020

Venue / Destination: Vancouver & Edmonton, Canda

No. of Athletes : 15 No. of Officials : 4

	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
1. Board & Lodging			
1 Hotel Accommodation <sup>1</sup>	In Edmonton (22-29 Jan): \$82,478.67 for 10 rooms	82,478.67	
2 Hotel Accommodation <sup>1</sup>	In Vancouver (29-31 Jan): \$20,556 for 11 rooms	20,556.00	
3 Shuttle bus <sup>1</sup>	\$75,531.15 for the team	75,531.15	
4 Air Fare <sup>1</sup>	\$16,800 x 18 persons (14 Athletes & 4 Officials)	302,400.00	
	Sub-total:	480,965.82	(a)
II. Staff Remuneration			1.504.0
I Athlete (Daily allowance)	\$1,000 x 11 days x 1 Athlete	11,000.00	
2 Athlete (Daily allowance) <sup>1</sup>	\$1,000 x 9 days x 1 Athlete	9,000.00	
A series and a ser	Sub-total:	20,000.00	(b)
III. Printing & Publicity		-	(c)
	Travel insurance: \$7,112		
IV. Event Related Expenses	Meal allowance: \$32,483,78	41,255.51	(d)
2 VI Di ent reinten Dapenses	Transportation fee \$1,659.73	41,255.51	(4)
70 100 100 100 100 100 100 100 100 100 1	Total Expenditure met by LCSD (A):	7.0 aa. aa	
B) Notional Venue Charges (NVC)	Total Expenditure met by LCSD (A):	542,221.33	(e)=(a)+(b)+(c)+
(B) Notional Venue Charges (NVC)			
	Total NVC (B):	-	(f)
	Contribution from the Association/Other Resources		
Total Ex	spenditure met by Sponsorship/Donation/NSA/Others (C):	•	(g)
Total Programme Expenditure (A)+(B)+(C):		542,221.33	(h)=(e)+(f)+(g)
D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ )		75,000.00	
2 Admission Fee: (\$ )		75,000.00	
Total ( )	Total Income (D):	75,000,00	(i)
E) Total Subvention Granted by LCSD		,	
	iency of Expenditure met by LCSD over Income (A) - (D):	467,221,33	(j)=(e)-(i)
	Maximum Subvention Level (E) <sup>3</sup> :	90%	1701
	Maximum Subvention Amount (A)*(E):	487,999.20	(l)=(c)*(k)
	Subvented Expenditure <sup>4</sup> :	467,221.33	(m)=(j) or (l) 'revised allocat whichever is the
	Savings:	=	(n)='revised allocation' - (m)



Detailed breakdown of the expenditure should be provided.

Income includes 'empty 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.

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.

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Name of Programme: Senior Men's National Team Training

Category : B(I) National/Junior Squad Training Date of Programme : 07/09/2019-11/1/2020

Venue / Destination: Mega Ice No. of Participants : 20

(Original Allocation : \$0) (Revised Allocation : \$291,900)	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
			e Y
	Sub-total:	-	(a)
II. Staff Remuneration	MOST MANAGED TO THE SECRET PARTY OF THE SECRET SECR		
III D.J. J. g D. LU.J.	Sub-total:		(b)
III. Printing & Publicity		-	(c)
IV. Event Related Expenses	Venue Charge \$13,900 x 1.75 hrs x 12 sessions = \$291,900	291,900.00	(d)
	Total Expenditure met by LCSD (A):	291,900.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			-
	Total NVC (B):	-	(f)
(C) Expenditure Met by Sponsorship/Donation	n/Contribution from the Association/Other Resources		
Total I	Expenditure met by Sponsorship/Donation/NSA/Others (C):	-	(g)
Total Programme Expenditure $(A)+(B)+(C)$ :		291,900.00	(h)=(e)+(f)+(g)
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
I Entry Fee: (\$ )		-	
2 Admission Fee: (\$ )	소문이왕당에 받는 것도 하고 이 보스를 가장하게 되었다.	-	a a
Total ( )	Total Income (D) :		(i)
(E) Total Subvention Granted by LCSD			
Defi	iciency of Expenditure met by LCSD over Income (A) - (D):	291,900.00	(j)=(e)-(i)
	Maximum Subvention Level (E) <sup>3</sup> :	100%	(k)
	Maximum Subvention Amount (A)*(E):	291,900.00	(l)=(c)*(k)
	Subvented Expenditure <sup>4</sup> :	291,900.00	(m)=(j) or (l) o 'revised allocation' whichever is the less
	Savings :	-	(n)='revised allocation' - (m)



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. 'envolment 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

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.

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Name of Programme: U18 Men's National Team Training (Partial cancelled owing to COVID-19\_Uncompleted Programme)

Category : B(I) National/Junior Squad Training Date of Programme : 02/09/2019-07/03/2020

Venue / Destination: Mega Ice No. of Participants : 23

(Original Allocation : \$135,900) (Revised Allocation : \$135,900)	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
	Sub-total:	-	(a)
II. Staff Remuneration			~ ~
	Sub-total:		(b)
III, Printing & Publicity	555 (644)	-	(c)
IV. Event Related Expenses			(d)
	Total Expenditure met by LCSD (A) :		(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			(2) (2) (2) (2)
	Total NVC (B):	-	(f)
(C) Expenditure Met by Sponsorship/Donation/Co	ontribution from the Association/Other Resources		
Total Expe	enditure met by Sponsorship/Donation/NSA/Others (C):	•	(g)
Total Programme Expenditure (A)+(B)+(C) :		-	(h)=(c)+(l)+(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	Total medire (b) .		"
· · · · · · · · · · · · · · · · · · ·	ncy of Expenditure met by LCSD over Income (A) - (D) :		(j)=(e)-(i)
20000	Maximum Subvention Level (E) <sup>3</sup> :	100%	(k)
	Maximum Subvention Amount (A)*(E):	_	(1)=(c)*(k)
Subvented Monitoring Fee to NSA [For 6	Category C(IV) Community Sports Club Projects only]:	_	(m)
	Subvented Expenditure <sup>4</sup> :	-	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings :	-	(o)='revised allocation' - (n)



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.

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Name of Programme : Senior Women's National Team Training

Category: B(I) National/Junior Squad Training Date of Programme: 13/07/2019-01/12/2019 Venue / Destination: Mega Ice/Dragon Centre

No. of Participants : 26

	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
	Sub-total:		(-)
II. Staff Remuneration	Sub-totali	•	(a)
	Sub-total:		(b)
III. Printing & Publicity		-	(c)
IV. Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):		(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):	-	(f)
	/Contribution from the Association/Other Resources		
Total Expenditure (A)+(B)+(C) :	xpenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
TOTAL TOTAL CO. OF THE CO. OF TOTAL S. S. S. S. S. S. S.			(h)=(c)+(f)+(g)
(D) Income <sup>2</sup> Estimated Amount	P. D. Sel V. Hallander, S. E. Densey, C. D. Seller, B.	4-4	
1 Entry Fee: (\$ )		Actual Income	
2 Admission Fee: (\$ )		-	
Total ( )	Total Income (D):	-	(i)
(E) Total Subvention Granted by LCSD			
Defic	ciency of Expenditure met by LCSD over Income (A) - (D):	-	(j)=(e)-(i)
	Maximum Subvention Level (E):	100%	(k)
	Maximum Subvention Amount (A)*(E):	-	(l)=(c)*(k)
	Subvented Expenditure:		(m)=(j) or (l) or 'revised allocation whichever is the less
	Savings:	-	(n)='revised allocation' - (m)



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 Anney 2 of the Auditor's Guide

The Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over mome; or (n) the maximum subvention amount; or (ii) 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.

<sup>5</sup> All expenses were covered by the programme expenses of 5-year Development Programme.

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Name of Programme: Goalie and Shooter Training (Partial cancelled owing to COVID-19\_Uncompleted Programme)

Category: B(I) National/Junior Squad Training Date of Programme: 14/06/2019-20/03/2020 Venue / Destination: Mega Ice/ Dragon Centre

No. of Participants : 24

(Original Allocation : \$93,306) (Revised Allocation : \$93,306)	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
	· · · · · · · · · · · · · · · · · · ·		
	<b>在新聞館的學術學</b>		
	Sub-total:	-	(a)
II. Staff Remuneration			
	。 1.		
	Sub-total:	-	(b)
III. Printing & Publicity	Towards 25 (25 ) 25 (1) 24 (25 ) 25 (2) (2) (2) (2) (2) (2) (2) (2) (2) (2)	-	(c)
IV. Event Related Expenses			(d)
73 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Total Expenditure met by LCSD (A):	2	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			(=) (=) (=) (=)
	Total NVC (B):	-	(f)
(C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources		
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):	-	(g)
Total Programme Expenditure (A)+(B)+(C) :		-	(h)=(e)+(f)+(g)
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ ) 2 Admission Fee: (\$ )		-	
2 Admission Fee: (\$ ) Total (\$ )	Total Income (D):		(i)
(E) Total Subvention Granted by LCSD	Total income(b):		ω
	ncy of Expenditure met by LCSD over Income (A) - (D):		(j)=(e)-(i)
7. 55.50	Maximum Subvention Level (E) <sup>3</sup> :	100%	(k)
	Maximum Subvention Amount (A)*(E):		(l)=(c)*(k)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	-	(m)
	Subvented Expenditure :	-	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings:	-	(o)='revised allocation' = (n)



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.

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Name of Programme 2019-20 Feeder Programme (Partial cancelled owing to COVID-19)

Category: C(I) Training programme
Date of Programme: 22/06/2019-9/5/2020
Venue / Destination: Mega Ice and Dragon Centre
No. of Participants: 71

(Original Allocation : S308,126)	Actual Expenditure		
(Revised Allocation : \$309,594) Description			
	Breakdown	Aniount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
	Sub-total:		(a)
II. Staff Remuneration	1		
I Instructor (Elementary) fee	\$200 v 1.5 hrs v 5 sessions v 2 persons	3,000.00	
2 Instructor (Elementary) fee 3 Instructor (Intermediate) fee	\$209 x 1.5 hrs x 16 sessions x 2 persons	10,032.00	
	\$245 x 2.0 lm x 4 sessions x 1 person	1,960.00	
4 Instructor (Intermediate) fee	\$245 x 1.5 hrs x 4 sessions x 1 person	1,470.00	
6 Instructor (Intermediate) fee	\$245 x 1.75 hrs x 2 sessions x 1 person	857.50	
5 Instructor (Intermediate) fee	\$245 x 2.0 hrs x 1 session x 3 persons	1,470.00	22
	Suli-total:	18,789.50	(h)
III. Printing & Publicity	Land September 1817 Sept. A Sept. Construction 1879 Sept. 184		(c)
IV. Event Related Expenses	Venue Charge (Dragon Centre) \$2,900 $\times$ 1.5 hrs = \$4,350 Venue Charge (Dragon Centre) \$3,000 $\times$ 34 hrs = \$102,000 Venue Charge (Mega Ice) \$9,350 $\times$ 3.75 hrs = \$35,062.5	141,412.50	(d)
	Total Expenditure met by LCSD (A):	160,202.00	(c)=(u)=(h)+(c
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donati	on/Contribution from the Association/Other Resources		
Т	otal Expenditure met by Sponsorship/Donation/NSA/Others (C):	¥	(g)
Total Programme Expenditure (A)+(B)+(C)	:	160,202.00	(h)-(c)-(f)-(g)
(D) Income <sup>2</sup>			
Estimated Amount	SERVICE SERVICE SERVICES SERVICES AND ACCUSED AND ACCU	Actual Income	
1 Entry Fee: (\$184,000)		18,300.00	
2 Admission Fee: (\$ )			
Total (S	Total Income (D):	18,300.00	(1)
E) Total Subvention Granted by LCSD			
	Deficiency of Expenditure met by LCSD over Income (A) - (D):	141,902.00	(j)=(c)+(i)
	Maximum Sulvention Level (E) <sup>3</sup> :	85%	(k)
	Maximum Subvention Amount (A)*(E):	136,171.70	(1)=(c)*(k)
Ex-gratia Pa	yment to the Sports Personnel (\$245 x 29.75hrs x 4 coaches) (F):	29,155.00	(m)
Deficiency of Expenditure in	et by LCSD over Income plus Ex-gratia Payment (A) - (D) + (F) :	171,057.00	(n)-(p (a)
		200 AUST AND CO.	
Maxin	num Subvention Amount plus Ex-gratia Payment $[(A)^*(E)] + (F)$ : $Subvented Expenditure^4:$	165,326.70 165,326.70	(n)=(l)=(m)  (p)=(n) or (c)  revised alloc whichever is the
Subvented Monitoring Fee to NS	A [For Category C(IV) Community Sports Club Projects only] :		(q)
	Savings:		(r)-Yexised
		144,267.30	allocation -



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

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Name of Programme: Hong Kong Youth National Team Development League (Partial cancelled owing to COVID-19\_Uncompleted

Programme)

Category : C(III) Local Competitions
Date of Programme : 22/09/2018-27/04/2019

Venue / Destination: Mega Ice No. of Participants: 109

(Original Allocation : \$329,767) (Revised Allocation : \$333,055)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	1		
I. Board & Lodging			
	Sub-total:		(a)
II. Staff Remuneration			
	Sub-total:		(b)
III. Printing & Publicity			(c)
Martine Nation of the National Contract			
IV. Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):		(c)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):	-	(f)
(C) Expenditure Met by Sponsorship/Donation/C	Contribution from the Association/Other Resources		
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):	-	(g)
Total Programme Expenditure (A)+(B)+(C) :		-	(h)=(c)+(f)+(g)
(D) Income <sup>2</sup>			
Estimated Amount		Actual Income	
1 Entry Fee. (\$ )		-	
2 Admission Fee: (\$ ) Total (\$ )	Tatal Income (D)		725
(E) Total Subvention Granted by LCSD	Total Income (D):		(i)
	ency of Expenditure met by LCSD over Income (A) - (D):		(j)=(c)-(i)
Bened	Maximum Subvention Level (E) <sup>3</sup> :	100%	(k)
	Maximum Subvention Amount (A)*(E):	-	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	-	(m)
	Subvented Expenditure <sup>1</sup> :	_	(n)=(j) or (l) or 'revised allocation', whichever is the less  plus (m) if
	Savings :	_	applicable] (0)='revised allocation' - (n)



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.

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Name of Programme: 2019-20 Hong Kong National Team Development League

Category : C(III) Local Competitions
Date of Programme : 09/09/2019-13/07/2020

Venue / Destination: Mega Ice No. of Participants: 57

(Original Allocation : \$100,968) (Revised Allocation : \$103,036)	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
1. Board & Lodging			
	Sub-total:		(a)
II. Staff Remuneration			
1 Organizer	\$95 x 4 matches x 2 persons	760.00	
2 Organizer <sup>1</sup>	\$95 x 32 matches x 1 person	3,040.00	
3 Referee <sup>1</sup>	\$250 x 28 matches x 2 persons	14,000.00	
4 Referee <sup>1</sup>	\$300 x 8 matches x 2 persons	4,800.00	
5 Linesman	\$200 x 28 matches x 2 persons	11,200.00	
6 Linesman <sup>1</sup>	\$250 x 8 matches x 2 persons	4,000.00	
7 Scorekeeper <sup>1</sup>	\$150 x 28 matches x 1 person	4,200.00	
8 Scorekeeper	\$200 x 8 matches x 1 person	1,600.00	
9 Timekeeper <sup>1</sup>	\$150 x 28 matches x 1 person	4,200.00	
10 Timekeeper	\$200 x 8 matches x 1 person	1,600.00	
	Sub-total:	49,400.00	(b)
III, Printing & Publicity	Banner: \$90	90,00	(e)
	Venue Charge (Mon): \$9,350 x 43.5 hrs =\$406,725		
IV. Event Related Expenses	Trophies & Medals: \$3,928 & Corsage for Ceremony \$560	412,052.00	(d)
	Laundry Fee: \$339		
	Water Fee: \$500  Total Expenditure met by LCSD (A):	461,542.00	(e)=(a)+(b)+(c)+(d
B) Notional Venue Charges (NVC)	Total Expenditure met by Deab (A).	401,542.00	(6) (4)/////(6)/(6
	Total NVC (B):	-	(I)
	(4)		30.0
Т	otal Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C		461,542.00	(h)=(c)+(f)+(g)
D) Income <sup>2</sup>	-7.	401,542,00	(1) (0) (1)
Estimated Amount	Contract the Indiana passed behavior by District and	Actual Income	
1 Entry Fee: (\$420,000)		338,900.00	
2 Admission Fee: (\$\\$120,000)	병하면 있는 그는 모든 하셨었는데 얼마를 가셨다는데 모든 것이	336,700.00	
Total ( )	Total Income (D):	338,900.00	(i)
(E) Total Subvention Granted by LCSD	Total Income (D).	330,700.00	707
E) Total Subvention Granted by LCSD	D.G.; and F. C. L. L. C. L. L. C. L.		
	Deficiency of Expenditure met by LCSD over Income (A) - (D):	122,642.00	(j)=(e)-(i)
	Maximum Subvention Level (E) <sup>3</sup> :	85%	
	Maximum Subvention Amount (A)*(E):	392,310.70	(l)=(e)*(k)
			(m)=(j) or (l)
	Subvented Expenditure <sup>4</sup> :	101,790.00	'revised allocation whichever is the less
	Savings:	1,246,00	(n)='revised



Detailed breakdown of the expenditure should be provided.

<sup>2</sup> Income includes 'erray food' (from participants) and 'admission food' (from spectators). This also includes income with similar nature e.g. 'emolatent food and training food 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

The Subvented Expenditure' should be (i) the deficiency of expenditure net by LCSD over meane; 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.

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2020

Name of Programme: 2019 Summer National League (Adult)

Category : C(III) Local Competitions
Date of Programme : 11/06/2019-26/08/2019

Venue / Destination: Mega Ice No. of Participants : 59

(Original Allocation : \$100,520) (Revised Allocation : \$103,243)	Actual Expanditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
	Sub-total:	-	(a)
II. Staff Remuneration			132
1 Referee	\$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	
8 Organizer <sup>1</sup>	\$91 x 14 matches x 1 person	1,274.00	
9 Organizer <sup>1</sup>	\$95 x 6 matches x 1 person	570.00	
	Sub-total:	25,844.00	(b)
III. Printing & Publicity	Banner: \$450	450.00	(c)
IV. Event Related Expenses	Venue Charge \$8,900 x 22.5 hrs =\$200,250 Trophies & Medals \$1.730 Laundry Fee \$255 Water fee \$500	202,735.00	(d)
	Total Expenditure met by LCSD (A):	229,029.00	(c)=(a)+(b)+(c)+(d)
B) Notional Venue Charges (NVC)			
	Total NVC (B):	-	(f)
C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources		
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):	-	(g)
Total Programme Expenditure (A)+(B)+(C):		229,029.00	(h)=(e)+(f)+(g)
D) Income <sup>2</sup>			5, 50 5 5 5 5 5 5
Estimated Amount		Actual Income	
1 Entry Fee: (\$140,000)		105,000.00	
2 Admission Fee: (\$ )			
Total ( )	Total Income (D):	105,000.00	(i)
E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D): 124,029.00			(j)=(c)-(i)
Maximum Subvention Level (E) <sup>3</sup> : 85%			(k)
	Maximum Subvention Amount (A)*(E):	194,674.65	(l)=(c)*(k)
	Subvented Expenditure <sup>4</sup> :	100,630,00	(m)=(j) or (l) or 'revised allocation whichever is the les
	Savings:	2,613.00	(n)='revised allocation' - (m)



Detailed breakdown of the expenditure should be provided.

Income includes 'entry (ses' (stront participants) and 'admission fees' (from spectators). This also includes ancome with similar nature e.g. 'encolment fees' and 'training fees' paid by participants for easily to the programme.

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

The Sulvented Expenditure' should be (i) the deficiency of expenditure includy 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.

#### Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2019

Name of Programme: Officiating Clinic Category: D(I) Official training programme Date of Programme: 01/06/2019-08/06/2019 Venue / Destination: Hockey Centre and Megalce

No. of Participants: 28

(Original Allocation : \$39,512 ) (Revised Allocation : \$40,266)	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
I. Board & Lodging			
	Sub-total:	-	(a)
II. Staff Remuneration			
1 Instructor <sup>1</sup>	\$3,000 x 1 day x 2 persons	6,000.00	
	Sub-total:	6,000.00	(b)
III. Printing & Publicity			(c)
IV. Event Related Expenses	Venue Charge (Megalce) \$40,500 Venue Charge (Hockey Centre) \$8,000 Water \$500 Working visa fee of Jeremy Hutchins (Instructor) \$230 Air Fare for overseas technical officials: \$2,321	51,551.00	(d)
	Total Expenditure met by LCSD (A):	57,551.00	(c)=(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 E	spenditure met by Sponsorship/Donation/NSA/Others (C):	-	(g)
Total Programme Expenditure (A)+(B)+(C): 57,551,00		(h)=(c)+(f)+(g)	
(D) Income <sup>2</sup>			
Estimated Amount	TO SECULE TO A SECULE OF THE ARMS TO SECULD IN THE PROPERTY OF	Actual Income	
Entry Fee: (\$24,000)		14,000.00	
2 Admission Fee: (\$ )		14,000.00	
Total ( )	Total Income (D) :	14,000.00	(i)
(E) Total Subvention Granted by LCSD			
Defic	iency of Expenditure met by LCSD over Income (A) - (D) :	43,551.00	(j)=(e)-(i)
The state of the s	Maximum Subvention Level (E) <sup>3</sup> :	70%	
	Maximum Subvention Amount (A)*(E):	40,285.70	(l)=(e)*(k)
	Subvented Expenditure <sup>4</sup> :	40,266.00	(m)=(j) or (l) o 'revised allocation whichever is the les
	Savings:	-	(n)='revised allocation' - (m)



Detailed breakdown of the expenditure should be provided

<sup>2</sup> Income includes 'entry fees' (from participants) and 'admission fees' (from speciators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for easy 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 net by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no claunge to the original allocation, the revised allocation will be the same amount as the original allocation.

#### 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: 23/05/2019-26/05/2019 Period of Stay: 22/05/2019-27/05/2019

Venue / Destination: Vienna

No. of Officials: 2

	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
l Air Fare <sup>1</sup>	\$5,939.5 for 2 persons	11,879.00	
2 Accomodation	\$16,221.76	16,221.76	
	Sub-total:	28,100.76	(a)
II. Staff Remuneration			
		-	
	Sub-total:	-	(b)
III. Printing & Publicity			(c)
IV. Event Related Expenses		-	(d)
	Total Expenditure met by LCSD (A):	28,100.76	(e)=(a)+(b)+(c)+(d
B) Notional Venue Charges (NVC)	• • •		
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/O	Contribution from the Association/Other Resources		
Total E	expenditure met by Sponsorship/Donation/NSA/Others (C):	_	(g)
Total Programme Expenditure (A)+(B)+(C):	(-).	28,100.76	(h)=(e)+(f)+(g)
		20,100.70	(ii)-(c)-(i)-(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): 28,100.76			(j)=(e)-(i)
Maximum Subvention Level (E) <sup>3</sup> : 70%			(k)
	Maximum Subvention Amount (A)*(E):	19,670,53	(l)=(e)*(k)
	Subvented Expenditure <sup>4</sup> :	19,670.53	(m)=(j) or (l) 'revised allocation whichever is the le
	Savings :	19	(n)='revised allocation' - (m)



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. 'emolment 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 naximum 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.

#### 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 : 26/09/2019-29/09/2019 Period of Stay : 24/09/2019-30/09/2019

Venue / Destination: Rome No. of Officials: 2

	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
l Air Fare <sup>1</sup>	\$5,349 x 2 persons	10,698.00	
2 Meal allowance	\$5,039.53	5,039.53	
	Sub-total:	15,737.53	(a)
II. Staff Remuneration			
	Sub-total:		(b)
III. Printing & Publicity		-	(c)
IV. Event Related Expenses		-	(d)
	Total Expenditure met by LCSD (A):	15,737.53	(e)=(a)+(b)+(c)+(d
B) Notional Venue Charges (NVC)			
W-14-1	Total NVC (B):	#	(f)
(C) Expenditure Met by Sponsorship/Donation/	Contribution from the Association/Other Resources		
Total E	expenditure met by Sponsorship/Donation/NSA/Others (C):	=	(g)
Total Programme Expenditure (A)+(B)+(C):		15,737.53	(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			
Defi	ciency of Expenditure met by LCSD over Income (A) - (D):	15,737.53	(j)=(e)-(i)
Maximum Subvention Level (E) <sup>3</sup> : 70%			(k)
	Maximum Subvention Amount (A)*(E):	11,016.27	(l)=(e)*(k)
	Subvented Expenditure <sup>4</sup> :	11,016.27	(m)=(j) or (l) 'revised allocation whichever is the le
	Savings:	*	(n)='revised allocation' - (m)



<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.

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 2020

Approved Actual Expenditure (HKS) Amount<sup>2</sup> (HKS) Description of Item/Programme (HKS)<sup>1</sup> (a) (b) (c)=(a)-(b) (A) Use of Reserve Fund Approved in 2013-14 Personnel Expenses N/A Personnel Expenses Sub-total Office Expenses N/A. Office Expenses Sub-total Programme Expenses N/A Programme Expenses Sub-total Use of Reserve Fund 2013-14 Total (B) Use of Reserve Fund Approved in 2014-15 Personnel Expenses N/A. Personnel Expenses Sub-total Office Expenses N/A. Office Expenses Sub-total Programme Expenses N/A. Programme Expenses Sub-total Use of Reserve Fund 2014-15 Total (C) Use of Reserve Fund Approved in 2015-16 Personnel Expenses N/A. Personnel Expenses Sub-total Office Expenses 54,970.00 **54,970.00** 52,578.00 52,578.00 2,392.00 2,392.00 Office Expenses Sub-total Programme Expenses Programme Expenses Sub-total 54,970.00 2,392.00 52,578.00 Use of Reserve Fund 2015-16 Total (D) Use of Reserve Fund Approved in 2016-17 Use of recents a con-Personnel Expenses
Performance Incentive Pay (PIP) including MPF for Wong Tsui Yi
Personnel Expenses Sub-total 4,640.85 4,640.85 4,640.8 Office Expenses Sub-total Programme Expenses Programme Expenses Sub-total Use of Reserve Fund 2016-17 Total 4,640.85 4,640.85 (E) Use of Reserve Fund Approved in 2017-18 Personnel Expenses
Salary of Administrative Assistant of Louie Ying Sau
MPF of Administrative Assistant of Louie Ying Sau 166.452.00 165.989.63 462.37 8,299,48 174,289.11 174,774.00 Personnel Expenses Sub-total Office Expenses Office Expenses Sub-total Programme Expenses Programme Expenses Sub-total Use of Reserve Fund 2017-18 Total 174,774.00 174,289.11 484.89 (F) Use of Reserve Fund Approved in 2018-19 Personnel Expenses Salary of Administrative Assistant of Louie Ying Sau MPF of Administrative Assistant of Louie Ying Sau Performance Incentive Pay (PIP) including MPF for Chan Yuk Ling 171,444.00 8,572.20 101,391.61 5,069.58 70,052.39 3,502.62 73,555.01 Personnel Expenses Sub-total 184,024.92 110,469.91 Office Expenses Office Expenses Sub-total Programme Expenses IIIIF lee Hockey Men World Championship Division III Qualification 150,000.00 150,000.00 Programme Expenses Sub-total 150,000.00 150,000.00 Use of Reserve Fund 2018-19 Total 334,024.92 260,469.91 73,555.01 (G) Use of Reserve Fund Approved in 2019-20 Use of Reserve Funo (App.)

Personnel Expenser
Performance Incentive Pay (PIP) including MPF for Chan Ching Ma
Performance Incentive Pay (PIP) including MPF for Chan Yuk Ling
Personnel Expenses Substotal 9,431.94 5,734.71 15,166.65 9,431.94 5,734.71 15,166.65 Office Expenses Office Expenses Sub-total Programme Expenses Programme Expenses Sub-total Use of Reserve Fund 2019-20 Total 15,166.65 15,166.65 Total for Approved Use of Reserve Fund: (A)+(B)+(C)+(D)+(E)+(F)+(G) 583,576.42 456,958.52 126,617.90

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For items which were completed in years 201W-1X with expenditure already

kdown of programme expenses for each completed programme should be provided at Appendix to Statemers 4

# Statement of Changes in Reserve Fund Balance as at 31 March 2020 (Statement 5)

		HK\$	HK\$	
LCSD Approved Cumulative Balance of Reserve Fund as at 31 March 2019			421,896	(a)
Savings for subvention for year 2019-20 Personnel Expenses (per Statement 1) Office Expenses (per Statement 2) Programme Expenses (per Statement 3)		18,249 - 493,244		
Sub-total ·		511,492		(b)
Savings for cross-year programmes brought forward from 2018-19 (per Statement	3)	-		(c)
Savings for approved use of Reserve Fund (per Statement 4)		, -		(d)
Total savings		511,492		(e)=(b)+(c)+(d)
Less: Extra savings arising from the excess of savings for the year 2019-20 over Reserve Fund Ceiling  Total subvention for the year 2019-20 Reserve Fund Ceiling for the year 2019-20 Extra savings [if (e)>(g), then (h)=(e)-(g), otherwise (h)=0]	,462,997 865,749	-		(f) (g)=(f)*25% (h)
Reserve Fund for the year 2019-20			511,492	(i)=(v)-(h)
Total Deposited Reserve Fund			933,388	(j)=(a)+(i)
Less: Use of Reserve Fund approved in 2019-20			15,167	(k)
Net Deposited Reserve Fund  Less: Extra savings arising from the excess of Net Deposited Reserve Fund over Reserve Fund Ceiling			918,222	(l)=(j)-(k)
Reserve Fund Ceiling for the year 2019-20 Extra savings [if (l)>(g), then (m)=(l)-(g), otherwise (m)=0]	865,749		52,472	(g) above (m)
Closing Balance of Reserve Fund as at 31 March 2020			865,749	(n)=(l)-(m)
Less: Use of Reserve Fund approved in years after 2019-20				(0)
Available Amount of Reserve Fund as at 31 March 2020			865,749	(p)=(n)-(o)