

**Summary of Cash Subvention to Hong Kong Rugby Union
under the Sports Subvention Scheme of Leisure and Cultural Services Department
for the Financial Year Ended 31 March 2018**

	<u>HK\$</u>	
Cash subvention from LCSD		
Original cash subvention allocated at the beginning of the financial year ¹		
(i) Subvention for Personnel Expenses	1,488,402.00	
(ii) Subvention for Office Expenses	210,750.00	
(iii) Subvention for Programme Expenses, breakdown into:		
International Events Held outside Hong Kong	1,189,954.00	
National/Junior Squad Training Programme	346,700.00	
Regional Squad Training Programme	140,486.00	
Development Training Programmes	251,409.00	
School Sports Programme	485,344.00	
Local Competitions	164,071.00	
Community Sports Club Projects	692,700.00	
Official Training Programme	20,244.00	
Meetings/Conference	23,478.00	
AA(Part-time) for Feeder Programme	47,400.00	
MPF Contribution for Part-time Officials	2,370.00	
Programme Expenses sub-total	3,364,156.00	
Total original cash subvention	5,063,308.00	(a)
<i>Add:</i> Additional subvention from LCSD	241,634.00	(b)
- Additional funding for a Sports Executive : \$147,359.00		
- Additional Office Equipment : \$50,000		
- Additional Programme funding : \$44,275		
<i>Less:</i> Subvention netted off for 2017-18 ²	(19,186.00)	(c)
Total cash subvention from LCSD for the year	5,285,756.00	(d)=(a)+(b)-(c)
Expenditure³		
Total expenditure incurred for the year 2017-18	11,089,333.12	(e)
Surplus/(Deficiency) of subvention over expenditure	(5,803,577.12)	(f)=(d)-(e)
Other income (i.e. other than LCSD subvention)⁴		
(i) Entry fee / Admission fee	1,310,222.00	
(ii) Bank interest generated from LCSD Subvention and Reserve Fund	184.03	
(iii) Sponsorship / Donation	625,000.00	
(iv) Contribution from the Association	5,953,116.83	
(v) Other Resources - World Rugby/Asia Rugby	582,154.09	
	8,470,676.95	(g)
Total Surplus/(Deficiency) of income over expenditure	2,667,099.83	(h)=(f)+(g)

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

² This refers to the amount of subvention allocated for 2017-18 which is subsequently netted off by the LCSD within the same financial year 2017-18 (e.g. due to cancellation of programmes). The total amount of subvention netted off for 2017-18 may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.

³ 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).

⁴ 'Other income' excludes subvention under the Arts and Sport Development Fund.

Please provide the amounts with 2 places of decimal.

Name of NSA: Hong Kong Rugby Union

Statement of Personnel Expenses (Statement 1)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

HK\$

Cash subvention from LCSD (Revised Allocation) 1,635,761.00 (a)

Expenditure

(A) Expenditure met by LCSD

Approved Subvented Posts	Original Allocation (HK\$)	Revised Allocation (HK\$) (Note 1)			Actual Expenditure (Note 4) (HK\$)
		Additional Allocation (Note 2)	Netted-off Amount (Note 3)	Total Net Allocation	
1. Senior Sports Executive	610,625.00			610,625.00	2,083,070.00
2. Sports Executive	412,974.00			412,974.00	911,050.00
3. Administrative Assistant	181,416.00			181,416.00	325,540.00
4. Administrative Assistant	174,775.00			174,775.00	174,775.00
5. Administrative Assistant (Part-time)	108,612.00			108,612.00	325,237.50
6. Sports Executive (project base)	-	147,359.00		147,359.00	-
Total	1,488,402.00	147,359.00	-	1,635,761.00	3,819,672.50

(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources 2,183,911.50 (c)

(C) Total expenditure for Personnel Expenses 3,819,672.50 (d)=(b)+(c)

Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD (2,183,911.50) (e)=(a)-(b)

Other income

(i) Sponsorship / Donation - (f)

(ii) Contribution from the Association/Other Resources (note 5) 2,183,911.50 (g)

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

Savings from LCSD cash subvention - (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 2017-18 which is subsequently netted off by the LCSD within the same financial year 2017-18. The total amount of subvention netted off for 2017-18 may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.
- 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.

Please provide the amounts with 2 places of decimal.

Statement of Office Expenses (Statement 2)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Cash subvention from LCSD (Revised Allocation) HK\$ 260,750.00 (a)

Expenditure

(A) Expenditure Met by LCSD

Expenses	Original Allocation (HK\$)	Revised Allocation (HK\$) (Note 1)			Actual Expenditure (Note 1) (HK\$)
		Additional Allocation (Note 2)	Netted-off Amount (Note 3)	Total Net Allocation	
Administration Expenses (Note 4)	135,000.00				
- Facsimile Machine-Annual Maintenance Fee				592.50	1,265.00
- Stationery				2,602.20	2,487.00
- Laminator-Annual Maintenance Fee				816.70	700.00
- Rental Charges for Storage				27,850.00	27,850.00
- Phone Charges				518.00	10,115.00
- Photocopier Meter Charge				76,571.30	42,862.60
- Network Service				12,500.00	12,500.00
- Data & Boardband Service				86,290.00	57,000.00
- Conferencing Service				1,854.00	1,854.00
- Faxline Charges				2,009.00	2,007.00
Sub-total of Administration Expenses in 2017-18				135,000.00	158,640.60
Rent and Rates (Note 5)	-			-	-
Audit Fee (Note 6)	49,500.00			49,500.00	65,000.00
Insurance Premium Fee (Note 7)	26,250.00			26,250.00	15,000.00
Additional Office Expenses		50,000.00		50,000.00	61,475.00
Total	210,750.00	50,000.00		260,750.00	300,115.60

(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources 39,365.60 (c)

(C) Total expenditure for Office Expenses 300,115.60 (d)=(b)+(c)

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

Other income

(i) Sponsorship / Donation - (f)

(iii) Contribution from the Association/Other Resources (Note 8) 39,365.60 (g)

Surplus/(Deficiency) for Office Expenses - (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 2017-18 which is subsequently netted off by the LCSD within the same financial year 2017-18. The total amount of subvention netted off for 2017-18 may be subject to upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.

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' 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' 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.

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$) (Note 1)			Actual Expenditure (Note 4) (HK\$)	Subvented Expenditure (Note 5) (HK\$)	Savings (if any) (Note 6) (HK\$)	Breakdown as per Appendix
		Additional Allocation (Note 2)	Netted-off Amount (Note 3)	Total Net Allocation				
Cat D(I) Training Programme for Officials								
(1) Referee - Touch Rugby Course 1	20,244.00	-	-	20,244.00	6,173.50	3,173.50	14,137.00	1.27
(2) Referee - Touch Rugby Course 2					8,533.50	2,933.50		1.28
Cat D(I) Sub-total	20,244.00	-	-	20,244.00	14,707.00	6,107.00	14,137.00	
Cat D(II) Meeting/Conference								
(1) Asian Rugby Annual General Meeting	23,478.00	-	-	23,478.00	17,343.01	12,140.11	-	1.29
(2) Asian Rugby Council Meeting					22,340.00	14,587.00		1.30
Cat D(II) Sub-total	23,478.00	-	-	23,478.00	39,683.01	26,727.11	-	
Category D Sub-total	43,722.00	-	-	43,722.00	54,390.01	32,834.11	14,137.00	
AA (Part-time) for Feeder Programmes	47,400.00			47,400.00	47,400.00	47,400.00	-	
MPF Contribution for Part-time Officials (Note 7)	2,370.00			2,370.00	2,370.00	2,370.00	-	
Completed Programmes Total	3,364,156.00	44,275.00	19,186.00	3,389,245.00	6,969,545.02	3,239,705.29	152,768.82	(b)
UNCOMPLETED/CROSS-YEAR PROGRAMMES								
Uncompleted and carried forward to 2018-19	-							
NA	-							
Uncompleted/Cross Year Programmes Total	-						0.00	(c)

Expenditure met by LCSD Total 3,239,705.29 (d) (b)-(c)

(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources 3,729,839.73 (e)

(C) Total expenditure for Programme Expenses 6,969,545.02 (f) (d)-(e)

Surplus/(Deficiency) of LCSD subvention allocated in 2017-18 over actual expenditure met by LCSD (3,580,300.02) (f) (a)-(b)-(c)

Other income

(i) Entry fee / Admission fee 1,310,222.00 (b)

(ii) Sponsorship / Donation 625,000.00 (f)

(iii) Allowance from World Rugby/ARFU (Note 8) 582,154.09 (f)

Surplus/(Deficiency) of income for Programme Expenses (1,062,923.93) (f) (b)-(f) (b)-(f)-(c)

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

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$) (Note 1)			Actual Expenditure (Note 4) (HK\$)	Subvented Expenditure (Note 5) (HK\$)	Savings (if any) (Note 6) (HK\$)	Breakdown as per Appendix
		Additional Allocation (Note 2)	Netted-off Amount (Note 3)	Total Net Allocation				
Brought forward from 2016-17 and completed in 2017-18								
N.A.								
Cross Year Programmes Total								(f)

¹ 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.

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 2017-18 which is subsequently netted off by the LCSD within the same financial year 2017-18 (e.g. due to cancellation of programmes). The total amount of subvention netted off for 2017-18 may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.

⁴ 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.

⁵ '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.

⁶ 'Savings' is recognised for completed programmes only.

⁷ 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).

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 programmes expenses.

Please provide the amounts with 2 places of decimal.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.1 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Asia Rugby Championships - Away - Match 1, Japan
 Category : A(1) International Events Held Outside Hong Kong
 Date of Programme : 4-7 May 2017
 Venue / Destination: Japan
 No. of Athletes : 23

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Air Fare ¹	\$4211/P x 28P = \$117908	117,908.00
2 Change of airticket's name		800.00
3 Accommodation ¹	Athletes: \$459.43/P x 23P x 3 nites=\$31700.77 Officials: \$1061.58/P x 4P x 3 nites = \$12738.95 Physio: \$1263.18/room/nite x 3 nites = \$3789.54	48,229.26
4 Visa Fee	For two athletes @\$480	960.00
5 Meals	\$986.96/P x 28P	27,634.90
6 Overseas Internal Transport		1,929.66
	Sub-total:	197,461.82 (a)
II. Staff Remuneration		
1 Coaches ¹		-
2 Instructors ¹		-
	Sub-total:	- (b)
III. Printing & Publicity		
		- (c)
IV. Event Related Expenses		
	Bank Charge: \$220 Refreshment: \$8056.58 Uniform - Patch expense : \$1150 Medical supplies and physio fee : \$8748	18,174.58
	Total Expenditure met by LCSD (A) :	215,636.40 (d)
		(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		
	Total NVC (B) :	- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 Airfare for non-subvented officials		21,055.00
2 Accommodation for non-subvented officials		6,886.87
3 Meals for non-subvented officials		9,706.47
4 Refreshment for non-subvented officials		951.62
	Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	38,599.96 (g)
	Total Programme Expenditure (A)+(B)+(C) :	254,236.36 (h)=(e)+(f)+(g)
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 ARFU Allowance	US\$2000 x @\$7.7614	15,584.60
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	15,584.60 (i)
(E) Total Subvention Granted by LCSD		
	Deficiency of Expenditure met by LCSD over Income (A) - (D) :	200,051.80 (j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90% (k)
	Maximum Subvention Amount (A)*(E) :	194,072.76 (l)=(e)*(k)
	Subvented Expenditure ⁴ :	194,072.76 (m)=(j) or (l) or 'revised allocation', whichever is the less
	Savings :	(n)='revised allocation' - (m)

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

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

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Asia Rugby Championships - Away - Match 2, Korea
 Category : A(1) International Events Held Outside Hong Kong
 Date of Programme : 25-28 May 2017
 Venue / Destination: Korea
 No. of Athletes : 23

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Air Fare ¹	\$3000 x 28P = \$84000	84,000.00
2 Airticket Amendment Fee	\$800 x 2P	1,600.00
3 Accommodation ¹	Athletes: \$126/P x 23P x 3 nites = \$8694 Officials: \$201.25/P x 4P x 3 nites = \$2415 Physio: \$644/nite x 3 nites	8,694.00 2,415.00 1,932.00
4 Meals	\$374.08/P x 28P = \$10474.2	10,474.20
Sub-total:		109,115.20 (a)
II. Staff Remuneration		
1 Coaches ¹		-
2 Instructors ¹		-
Sub-total:		- (b)
III. Printing & Publicity		
		- (c)
IV. Event Related Expenses		
Bank Charge: \$533 Refreshment: \$6365.32 Uniform - Patch expense : \$900 Medical supplies and physio fee : \$8474		16,272.32
Total Expenditure met by LCSD (A) :		125,387.52 (d)
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		- (e)=(a)+(b)+(c)+(d)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 Airfare for non-subvented officials		12,000.00
2 Accommodation for non-subvented officials		1,932.00
3 Meals for non-subvented officials		993.60
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		14,925.60 (f)
Total Programme Expenditure (A)+(B)+(C) :		140,313.12 (g)
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 ARFU Allowance	US\$2000 x @\$7.7923	15,584.60
2 Admission Fee: (\$)		
Total (\$)		15,584.60 (i)
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		109,802.92 (j)=(e)-(i)
Maximum Subvention Level (E)³ :		90% (k)
Maximum Subvention Amount (A)*(E) :		112,848.77 (l)=(e)*(k)
Subvented Expenditure⁴ :		109,802.92 (m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :		(n)='revised allocation' - (m)

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

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.

Please provide the amounts with 2 places of decimal.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.3 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : World Rugby Junior World Rugby Trophy
 Category : A(1) International Events Held Outside Hong Kong
 Date of Programme : 22/8 - 13/9/2017
 Venue / Destination: Uruguay
 No. of Athletes : 24

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Airtickets	\$16480/P x 29P	477,920.00
2 Excess Luggage		24,421.47
3 Accommodation	\$2352.43/P x 29P	68,220.36
4 Meals	\$2114.48/P x 29P	61,319.81
5 Airport Transfer in Paris		4,737.10
6 Overseas Internal Transport		1,403.47
Sub-total:		638,022.21 (a)
II. Staff Remuneration		
1 Coaches ¹		-
2 Instructors ¹		-
Sub-total:		- (b)
III. Printing & Publicity		
		- (c)
IV. Event Related Expenses		
	Bank Charge : \$1753 Phone : \$2772 Refreshment : \$13471.35 Laundry : \$5861.6 Medical expenses : medical supplies : \$27860.29 Physio Service Fee : \$25322	77,040.24
Total Expenditure met by LCSD (A) :		715,062.45 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 Airfare for top-up/non-subvented participants		111,196.00
2 Accommodation for non-subvented participants		9,330.12
3 Meals for non-subvented participants		477.69
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		121,003.81 (g)
Total Programme Expenditure (A)+(B)+(C) :		836,066.26 (h)=(e)+(f)+(g)
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 World Rugby Allowance		496,365.49
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	496,365.49 (i)
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		218,696.96 (j)=(e)-(i)
Maximum Subvention Level (E)³ :		90% (k)
Maximum Subvention Amount (A)*(E) :		643,556.21 (l)=(e)*(k)
Subvented Expenditure⁴ :		218,696.96 (m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :		(n)='revised allocation' - (m)

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

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.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.4 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : ARFU Junior Asian Championships
 Category : A(1) International Events Held Outside Hong Kong
 Date of Programme : 7-11 December 2017
 Venue / Destination: Sri Lanka
 No. of Athletes : 24

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Air Fare ¹	\$4826 x 29P	139,954.00
2 Visa Fee	USD35 x 29P	8,082.37
3 Accommodation ¹	USD100 x 4 nites x 4 Rms = USD1,600 =HKD12,518.4 ex: \$7,824	12,518.40
Sub-total:		160,554.77 (a)
II. Staff Remuneration		
1 Coaches ¹		-
2 Instructors ¹		-
Sub-total:		- (b)
III. Printing & Publicity		
IV. Event Related Expenses		
	Bank Charge: \$533	13,835.65
	Local Transport to/from Airport : \$652.5	
	Equipment Storage fee at HK Airport : \$924	
	Parking Fee at HK Airport for Equipment Loading	
	Refreshment : \$520.02	
	Medical expenses : \$11166	
Total Expenditure met by LCSD (A) :		174,390.42 (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		
1 Airfare for non-subvented officials		9,652.00
2		
3		
4		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		9,652.00 (g)
Total Programme Expenditure (A)+(B)+(C) :		184,042.42 (h)=(e)+(f)+(g)
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 ARFU Allowance	US\$2000 x @\$7,8098	15,619.60
2 Admission Fee: (\$)		
Total (\$)		15,619.60 (i)
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		158,770.82 (j)=(e)-(i)
Maximum Subvention Level (E)³ :		90% (k)
Maximum Subvention Amount (A)*(E) :		156,951.38 (l)=(e)*(k)
Subvented Expenditure⁴ :		156,951.38 (m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :		(n)='revised allocation' - (m)

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

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.

Please provide the amounts with 2 places of decimal.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.5 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Women 15's Tour (Asia Rugby Women's Championships)
 Category : A(1) International Events Held Outside Hong Kong
 Date of Programme : 6 - 9 July 2017
 Venue / Destination: Japan
 No. of Athletes : 23

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Air Fare ¹	\$5138/P x 28P	143,864.00
2 Ticket Amendment Fee	For athlete Lee Ka Shun	500.00
3 Accommodation ¹	Athletes : \$12236.8 for 23P, 1N (around \$532.03/P) Officials: \$6526.36 for 5P, 3N (around \$435.1/P) Physio : \$2803.02 for 3N (around \$934.34/N)	12,236.80 6,526.36 2,803.02
4 Meals	\$31,821.93 for 28P (around \$1136.5/P)	31,821.93
5 Local Transport to/from Airport		1,094.70
6 Overseas Internal Transport		593.38
	Sub-total:	199,440.19 (a)
II. Staff Remuneration		
1 Coaches ¹		-
2 Instructors ¹		-
	Sub-total:	- (b)
III. Printing & Publicity		
		- (c)
IV. Event Related Expenses		
	Refreshment : \$2794.31 Medical Expense: Medical Supplies : \$4088.7. Physio Fee: \$6000	12,883.01 (d)
	Total Expenditure met by LCSD (A) :	212,323.20 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		
	Total NVC (B) :	- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 Airfare for non-subvented officials		15,414.00
2 Accommodation for non-subvented officials		3,049.65
3		
	Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	18,463.65 (g)
	Total Programme Expenditure (A)+(B)+(C) :	230,786.85 (h)=(e)+(f)+(g)
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 ARFU Allowance	US\$2000 x @\$7.8117	31,246.80
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	31,246.80 (i)
(E) Total Subvention Granted by LCSD		
	Deficiency of Expenditure met by LCSD over Income (A) - (D) :	181,076.40 (j)=(e)-(i)
	Maximum Subvention Level (E)³ :	90% (k)
	Maximum Subvention Amount (A)*(E) :	191,090.88 (l)=(e)*(k)
	Subvented Expenditure⁴ :	181,076.40 (m)=(j) or (l) or 'revised allocation', whichever is the less
	Savings :	- (n)='revised allocation' - (m)

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

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.

Please provide the amounts with 2 places of decimal.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.6 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Men's 15 Tour (Kenya Test Match Tour)
 Category : A(1) International Events Held Outside Hong Kong
 Date of Programme : 17-29 August 2017
 Venue / Destination: Kenya
 No. of Athletes : 27

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Airfare	\$7768 x 29P = \$225,272	225,272.00
2 Visa Fee	for 29 Pax	12,148.24
3 Hotel Rooms	\$656.9/nite x 11 nites x 2 rooms	14,451.73
4 Meals	for 29 Pax	24,849.77
5 Local Transport to Airport	airport express	205.00
6 Overseas Internal Transport		7.69
Sub-total:		276,934.43 (a)
II. Staff Remuneration		
1 Coaches ¹		-
2 Instructors ¹		-
Sub-total:		- (b)
III. Printing & Publicity		
		- (c)
IV. Event Related Expenses		
Stationery : \$488.46		11,066.32 (d)
Refreshment : \$6141.86		
Laundry : \$301.4		
Phone : \$45.9		
Medical expense - medical supplies : \$4088.7		
Total Expenditure met by LCSD (A) :		288,000.75 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 Accommodation for non-subvented athletes/officials		3,941.38
2 Airtickets for non-subvented athletes/officials		46,608.00
3 Visa Fee for non-subvented athletes/officials		2,512.56
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		53,061.94 (g)
Total Programme Expenditure (A)+(B)+(C) :		341,062.69 (h)=(e)+(f)+(g)
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee		-
2 Admission Fee: (\$)		-
Total (\$)		-
Total Income (D) :		- (i)
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		288,000.75 (j)=(e)-(i)
Maximum Subvention Level (E)³ :		90% (k)
Maximum Subvention Amount (A)*(E) :		259,200.68 (l)=(e)*(k)
Subvented Expenditure⁴ :		259,200.68 (m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :		- (n)='revised allocation' - (m)

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

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.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.7 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Feeder Programme: HK Development XV's Asia Tour
 Category : A(1) International Events Held Outside Hong Kong
 Date of Programme : 24-29 August 2017
 Venue / Destination: Philippines
 No. of Athletes : 25

Original Allocation:	Actual Expenditure	
Description	Breakdown	Amount (HKS)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Air Fare	\$2222 x 30P	66,660.00
2 Accommodation	\$2151.36/P x 30P	64,540.87
3 Meals	\$260.82 x 5D x 30P	39,122.35
4 Local Transport to Hong Kong Airport		1,277.50
5 Overseas Internal Transport		10,107.47
	Sub-total:	181,708.19 (a)
II. Staff Remuneration		
1 Coaches ¹		-
2 Instructors ¹		-
	Sub-total:	- (b)
III. Printing & Publicity		
		- (c)
IV. Event Related Expenses		
	Refreshment: \$5824.23 Equipment storage fee at HK Airport: \$864 Bank Charge: \$1599 Phone: \$942 Pitch Booking : \$1452.25 Medical Related Expenses: Ice: \$824.25 + Medical Supplies : \$4351	15,856.73 (d)
	Total Expenditure met by LCSD (A) :	197,564.92 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		
	Total NVC (B) :	- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 Airticket - for non-subvented officials		2,222.00
2 Meal - for non-subvented officials		1,201.10
3 Hotel Room - for non-subvented officials		2,982.88
	Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	6,405.98 (g)
	Total Programme Expenditure (A)+(B)+(C) :	203,970.90 (h)=(e)+(f)+(g)
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1		-
2 Admission Fee: (\$)		-
Total (\$)	Total Income (D) :	- (i)
(E) Total Subvention Granted by LCSD		
	Deficiency of Expenditure met by LCSD over Income (A) - (D) :	197,564.92 (j)=(e)-(i)
	Maximum Subvention Level (E)³ :	90% (k)
	Maximum Subvention Amount (A)*(E) :	177,808.43 (l)=(e)*(k)
	Subvented Expenditure⁴ :	177,808.43 (m)=(j) or (l) or 'revised allocation', whichever is the less
	Savings :	(n)='revised allocation' - (m)

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

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.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.8 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : HK Men 15's Training
 Category : B(I) National /Junior Squad Training Programme
 Date of Programme : April 2017 - March 2018
 Venue / Destination: Hong Kong
 No. of Participants : 42

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1		
2		
Sub-total:		-
II. Staff Remuneration		
1 Coach ¹	Mark Fatialofa Sep-Dec 2017: \$429/hr x 46.62/mth x 4 mths	80,000.00
2 Coach ¹	Anthony Weldon : \$13000/mth x 5 mths Jul 2017: \$416/hr x 31.25 hrs = \$13000 Sep 2017: \$429/hr x 30.3 hrs = \$13000	25,350.00
Sub-total:		105,350.00
III. Printing & Publicity		
Sub-total:		-
IV. Event Related Expenses		
	Rugby balls: Active Brands: \$666/P x 40P=\$26640 Rhino: \$550 x20P=\$3073.58 Barefoot: \$530 x 5p= \$861.6 Bank Charge: \$440 Laundry: \$385 Water: \$3200 Stationery : \$5359 Ice: \$3640	43,599.18
Total Expenditure met by LCSD (A) :		148,949.18
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 Coaching Fee - top-up by Union		650.00
2		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		650.00
Total Programme Expenditure (A)+(B)+(C) :		149,599.18
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee		-
2 Admission Fee: (\$)		-
Total (\$)	Total Income (D) :	-
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		148,949.18
Maximum Subvention Level (E)³ :		100%
Maximum Subvention Amount (A)*(E) :		148,949.18
Subvented Expenditure⁴ :		90,022.00
Savings :		

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.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.9 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : HK Women 15's Training
 Category : B(I) National /Junior Squad Training Programme
 Date of Programme : April 2017 - March 2018
 Venue / Destination: Hong Kong
 No. of Participants : 41

		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2			
Sub-total:			-
II. Staff Remuneration			
1 Coaches ¹	Bello Milo : Dec - Feb 2018: \$292/hr x 70hrs x 5mths=\$102,200 Chris Marshall: Jan 2018: \$429/hr x 5.5 hrs = \$2359.5		104,559.50
Sub-total:			104,559.50
III. Printing & Publicity			
Sub-total:			-
IV. Event Related Expenses			
	Purchase of equipment : \$45211.6 Medical expenses : \$16289.8 Laundry: \$56 Water: \$2800		64,357.40
Total Expenditure met by LCSD (A) :			168,916.90
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 Coaching Fee - Top-up by Association			18,190.50
2			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			18,190.50
Total Programme Expenditure (A)+(B)+(C) :			187,107.40
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee			
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	
			-
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			168,916.90
Maximum Subvention Level (E)³ :			100%
Maximum Subvention Amount (A)*(E) :			168,916.90
Subvented Expenditure⁴ :			67,634.00
Savings :			

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

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.10 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : U14's Men Junior Squad Training
 Category : B(I) National /Junior Squad Training Programme
 Date of Programme : April 2017 - March 2018
 Venue / Destination: Hong Kong
 No. of Participants : 53

Description	Actual Expenditure		
	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2			
		Sub-total:	- (a)
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			
		Sub-total:	- (b)
III. Printing & Publicity			
		Sub-total:	- (c)
IV. Event Related Expenses	Purchase of equipment : mouthguards: \$4116 Laundry : \$399 Water: \$1000 Venue Charge for training : \$19833.33 Stationery : \$747	26,095.33	(d)
		Total Expenditure met by LCSD (A) :	26,095.33 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1			
2			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	- (g)
Total Programme Expenditure (A)+(B)+(C) :		26,095.33	(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
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) :		26,095.33	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		100%	(k)
Maximum Subvention Amount (A)*(E) :		26,095.33	(l)=(e)*(k)
Subvented Expenditure⁴ :		26,095.33	(m)=(j) or (i) or 'revised allocation', whichever is the less
Savings :			(n)='revised allocation' - (m)

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

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.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.11 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : U20's Men Junior Squad Training
 Category : B(I) National /Junior Squad Training Programme
 Date of Programme : April 2017 - March 2018
 Venue / Destination: Hong Kong
 No. of Participants : 26

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1		
2		
Sub-total:		-
II. Staff Remuneration		
1 Coaches ¹	Anthony Weldon:Aug: \$429/hr x 30hrs=\$12870 Mark Fatialofa:Aug: \$429/hr x 40hrs=\$17160 The Gym: \$429/hr x 36hrs=\$15444	45,474.00
2 Instructors ¹		
Sub-total:		45,474.00
III. Printing & Publicity		
Sub-total:		-
IV. Event Related Expenses		
	Laundry: \$1078 Water: \$1000 Venue charge for training: \$19833.33	21,911.33
Total Expenditure met by LCSD (A) :		67,385.33
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 Coaching Fee - top up by Association		16,326.00
2		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		16,326.00
Total Programme Expenditure (A)+(B)+(C) :		83,711.33
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee		
2 Admission Fee: (\$)		
Total (\$)		Total Income (D) : -
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		67,385.33
Maximum Subvention Level (E)³ :		100%
Maximum Subvention Amount (A)*(E) :		67,385.33
Subvented Expenditure⁴ :		43,328.00
Savings :		-

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

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : U16's Men Junior Squad Training
 Category : B(I) National /Junior Squad Training Programme
 Date of Programme : April 2017 - March 2018
 Venue / Destination: Hong Kong
 No. of Participants : 65

		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2			
Sub-total:			-
II. Staff Remuneration			
1 Coaches ¹	Chris Marshall : July: \$416/hrx2 hrs=\$832 + Aug: \$429/hrx1 hr=\$429 = total: \$1261 Craig Heslop: May: \$283/hr x 2hrs x 5 days = \$2830 Chong Shing Hin: Aug: \$429/hr x 6hrs = \$2574		6,665.00
Sub-total:			6,665.00
III. Printing & Publicity			
Sub-total:			-
IV. Event Related Expenses			
	Purchase of Equipment: Mouthguard: \$4116 Laundry: \$525 Venue Charge for Training: \$19833.33		24,474.33
Total Expenditure met by LCSD (A) :			31,139.33
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 Coaching Fee - Top up by Association			1,585.00
2			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			1,585.00
Total Programme Expenditure (A)+(B)+(C) :			32,724.33
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee			
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	
			-
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		31,139.33	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		100%	(k)
Maximum Subvention Amount (A)*(E) :		31,139.33	(l)=(e)*(k)
Subvented Expenditure⁴ :		31,139.33	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			(n)='revised allocation' - (m)

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

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

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : U19s Women Junior Squad Training
 Category : B(I) National /Junior Squad Training Programme
 Date of Programme : April 2017 - March 2018
 Venue / Destination: Hong Kong
 No. of Participants : 32

		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2			
Sub-total:			-
II. Staff Remuneration			
1 Coaches ¹	Jun-Jul: \$416/hr x 12hrs = \$4992 Aug,Sep,Nov: \$429/hr x 13.5hrs = \$5791.5		10,783.50
Sub-total:			10,783.50
III. Printing & Publicity			
Sub-total:			-
IV. Event Related Expenses			
	Purchase of Equipment : \$7950 Water: \$800 Medical expense: Ice: \$4550 Stationery: \$768 Venue Charge for training : \$19833.33		33,901.33
Total Expenditure met by LCSD (A) :			44,684.83
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 Coaching Fee - top-up by Association			7,341.50
2			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			7,341.50
Total Programme Expenditure (A)+(B)+(C) :			52,026.33
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee			
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	
Total Subvention Granted by LCSD			-
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			44,684.83
Maximum Subvention Level (E)³ :			100%
Maximum Subvention Amount (A)*(E) :			44,684.83
Subvented Expenditure⁴ :			39,868.00
Savings :			4,816.83

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.

Please provide the amounts with 2 places of decimal.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.14 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : U19's Men Junior Squad Training
 Category : B(I) National /Junior Squad Training Programme
 Date of Programme : April 2017 - March 2018
 Venue / Destination: Hong Kong
 No. of Participants : 40

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1		
2		
Sub-total:		-
II. Staff Remuneration		
1 Coaches ¹	Feb 2019: \$429/hr x 22 hrs = \$9438	9,438.00
2 Coaches ¹		
Sub-total:		9,438.00
III. Printing & Publicity		
Sub-total:		-
IV. Event Related Expenses		
	Venue Charge for Training : \$19833.33	19,833.33
Total Expenditure met by LCSD (A) :		29,271.33
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 Coaching Fee - top up by the Association		8,162.00
2		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		8,162.00
Total Programme Expenditure (A)+(B)+(C) :		37,433.33
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee		
2 Admission Fee: (\$)		
Total (\$)		
Total Income (D) :		-
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		29,271.33
Maximum Subvention Level (E)³ :		100%
Maximum Subvention Amount (A)*(E) :		24,948.00
Subvented Expenditure⁴ :		24,948.00
Savings :		

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.

Please provide the amounts with 2 places of decimal.

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Club District Teams Training 2017-18
 Category : B(II) Regional Squad Training Programme
 Date of Programme : August 2017 - March 2018
 Venue / Destination: Hong Kong
 No. of Participants : 1100

Allocation: \$140486		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2			
		Sub-total:	- (a)
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			
		Sub-total:	- (b)
III. Printing & Publicity			
		Sub-total:	- (c)
IV. Event Related Expenses			
Venue Charges:		Hong Kong Island	180,908.00
		Happy Valley #1, #4, #6 : \$45,120	
		Causeway Bay Sports Ground: \$7,488	
		Aberdeen Sports Ground: \$29,648	
		So Kon Po Recreation Ground: \$23,088	
		Kowloon/New Territories	
		Tai Hang Tung: \$12,384	
		Kowloon Tsai Park: \$16,124	
		Shek Kei Mei Park: \$15,568	
		Kowloon Bay Park: \$7,488	
		King George V School: \$24,000	
		Total Expenditure met by LCSD (A) :	180,908.00 (d)
			(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1			
2			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	- (g)
Total Programme Expenditure (A)+(B)+(C) :			180,908.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
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) :		180,908.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		90%	(k)
Maximum Subvention Amount (A)*(E) :		162,817.20	(l)=(e)*(k)
Subvented Expenditure⁴ :		140,486.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			(n)='revised allocation' - (m)

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

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.

Please provide the amounts with 2 places of decimal.

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Elementary Rugby Training Course 2017
 Category : C(I) Training Programmes
 Date of Programme : May - July 2017
 Venue / Destination: Kowloon Bay Park, Tin Shui Wai Community Ground, King's Park
 Shek Kip Mei Park, Po King Village Sports Ground
 No. of Participants: 342

Original Subvention : \$76,966		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2			
Sub-total:			-
II. Staff Remuneration			
1 Coaches ¹	Pls see below		143,130.00
2 Instructors ¹			
Sub-total:			143,130.00
III. Printing & Publicity			
1 Design Fee for poster, banner, certificate, application form			2,500.00
2 Printing cost for Receipt			480.00
3 Production cost for Banner			835.00
Sub-total:			3,815.00
IV. Event Related Expenses			
	Photography : \$1000 x 2 competition days = \$2000		61,387.50
	Setting up of venue : \$6960		
	Equipment: Bibs: \$5760, cones: \$2700, rugby balls: 20000, mouthguard: \$12000 = \$40460		
	Prizes - trophy: \$2600		
	Medical related expenses: first aid official : \$4800 ; Ice: \$19.5 T: 4819.5		
	Equipment Transport : \$2366		
	Equipment Bag : \$260		
	Stationery : \$1122		
	Water: \$800		
Total Expenditure met by LCSD (A) :			208,332.50
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			17,632.00
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 Staff Remuneration-Top up for Instructors/Assistant Instructors			83,772.00
2 Staff Remuneration-Top up for Official Fee			2,238.00
3 Souvenir for participants - towels			4,700.00
4			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			90,710.00
Total Programme Expenditure (A)+(B)+(C) :			316,674.50
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee	\$320/P x 342P		109,440.00
Total (\$)		Total Income (D) :	
			109,440.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		98,892.50	(j)=(c)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		177,082.63	(l)=(c)*(k)
Subvented Expenditure⁴ :		76,966.00	(m)=(l) or (i) or 'revised allocation', whichever is the less
Savings :			(n)='revised allocation' - (m)

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

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

Training		Instructor Salary Subvention							
Phase I	Instructor (Ele)	\$186	x 14	P	x 15	hrs	x 8	D	= 31,248.00
	Ass Instructor (Ele)	\$95	x 10	P	x 15	hrs	x 8	D	= 11,400.00
Phase II	Instructor (Inter)	\$218	x 14	P	x 15	hrs	x 8	D	= 36,824.00
	Ass Instructor (Inter)	\$110	x 10	P	x 15	hrs	x 8	D	= 13,200.00
									92,472.00
Competition									
Phase I	Instructor (Ele)	\$186	x 14	P	x 6	hrs	x 1	D	= 15,624.00
	Ass Instructor (Ele)	\$95	x 10	P	x 6	hrs	x 1	D	= 5,700.00
	Organiser	\$84	x 1	P	x 6	hrs	x 1	D	= 504.00
	Key Official	\$66	x 2	P	x 6	hrs	x 1	D	= 792.00
	Official (Referee)	\$61	x 4	P	x 6	hrs	x 1	D	= 1,464.00
	Official	\$61	x 1	P	x 6	hrs	x 1	D	= 366.00
									24,450.00
Phase II	Instructor (Inter)	\$218	x 14	P	x 6	hrs	x 1	D	= 18,312.00
	Ass Instructor (Inter)	\$110	x 10	P	x 6	hrs	x 1	D	= 6,600.00
	Organiser	\$84	x 1	P	x 6	hrs	x 1	D	= 504.00
	Key Official	\$66	x 2	P	x 6	hrs	x 1	D	= 792.00
									26,208.00
									143,130.00

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Summer Rugby Training Course 2017
 Category : C(I) Training Programmes
 Date of Programme : 3 July - 19 Aug 2017
 Venue / Destination : Wong Chuk Hang, SCAA, Tsing Yi Northeast Park, Happy Valley Recreation Ground
 Shek Kip Mei Park, Tin Shui Wai, Kowloon Bay, Tuen Mun Wu Shan
 Tai Po Kwong Fuk Park, Po Kong Village Road Park, Tin Shui Wai, King's Park
 No. of Participants: 1776

Approved Allocation: \$144768		Actual Expenditure	
Revised Allocation: \$160241			
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
		Sub-total: - (a)	
II. Staff Remuneration			
1 Instructors ¹	Pls see below	585,484.50	
2 Official Fee		8,244.00	
		Sub-total: 593,728.50 (b)	
III. Printing & Publicity			
1 Poster (800 pcs)		4,600.00	
2 Application Form (2500 pcs)		3,300.00	
3 Banner (10 pcs)		7,000.00	
4 Certificate (2000 pcs)		10,400.00	
5 Delivery Fee		560.00	
6 Discount		(1,268.00)	
		Sub-total: 24,592.00 (c)	
IV. Event Related Expenses			
	Ceremony related expenses: \$16200 Purchase of equipment: Balls: 343080, Mouthguard : 648000 Cones : \$7560 ; Bibs: \$8160 Souvenir: \$17100 Equipment Transport: \$2542 Medical Expenses: \$6220 Photography: \$1500 Water: \$2175	150,537.00 (d)	
		Total Expenditure met by LCSD (A) : 768,857.50 (e)=(a)+(b)+(c)+(d)	
(B) Notional Venue Charges (NVC)			
		Total NVC (B) : 30,680.00 (f)	
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 Staff Remuneration		442,417.18	
2 Souvenir - mini balls		6,650.00	
3 Venue Charge - SCAA		16,800.00	
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) : 465,867.18 (g)	
Total Programme Expenditure (A)+(B)+(C) :		1,265,404.68 (h)=(e)+(f)+(g)	
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee		532,800.00	
Total (\$)		Total Income (D) : 532,800.00 (i)	
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		236,057.50 (j)=(e)-(i)	
Maximum Subvention Level (E) ³ :		85% (k)	
Maximum Subvention Amount (A)*(E) :		653,528.88 (l)=(e)*(k)	
Subvented Expenditure ⁴ :		144,768.00 (m)=(j) or (l) or revised allocation, whichever is the less	
Savings :		(n)=revised allocation ⁵ - (m)	

Staff Remuneration											
Training											
July	Assistant Instructor - Mini	\$ 95.00 / hr	x	1.5 hr	x	840 sess	=	119,700.00			
	Assistant Instructor - Youth Boys	\$ 95.00 / hr	x	1.5 hr	x	17 sess	=	2,422.50			
	Assistant Instructor - Youth Girls	\$ 95.00 / hr	x	1.5 hr	x	42 sess	=	5,985.00			
	Aug	Assistant Instructor - Mini	\$ 96.00 / hr	x	1.5 hr	x	594 sess	=	74,088.00		
		Assistant Instructor - Youth Boys	\$ 96.00 / hr	x	1.5 hr	x	11 sess	=	1,617.00		
		Assistant Instructor - Youth Girls	\$ 96.00 / hr	x	1.5 hr	x	28 sess	=	4,116.00	207,928.50	
July	Elementary Instructor - Mini	\$ 186.00 / hr	x	1.5 hr	x	420 sess	=	117,180.00			
	Elementary Instructor - Youth Boys	\$ 186.00 / hr	x	1.5 hr	x	126 sess	=	35,154.00			
	Elementary Instructor - Youth Girls	\$ 186.00 / hr	x	1.5 hr	x	34 sess	=	9,486.00			
	Aug	Elementary Instructor - Mini	\$ 192.00 / hr	x	1.5 hr	x	252 sess	=	72,576.00		
		Elementary Instructor - Youth Boys	\$ 192.00 / hr	x	1.5 hr	x	70 sess	=	20,160.00		
		Elementary Instructor - Youth Girls	\$ 192.00 / hr	x	1.5 hr	x	22 sess	=	6,336.00	260,892.00	468,810.50
Competition											
	Assistant Instructor - Mini	\$ 98.00 / hr	x	6.5 hr	x	80 no	=	50,960.00			
	Assistant Instructor - Youth Boys	\$ 98.00 / hr	x	4 hr	x	1 no	=	392.00			
	Assistant Instructor - Youth Girls	\$ 98.00 / hr	x	4 hr	x	4 no	=	1,568.00			
	Elementary Instructor - Mini	\$ 192.00 / hr	x	6.5 hr	x	40 no	=	49,920.00			
	Elementary Instructor - Youth Boys	\$ 192.00 / hr	x	4 hr	x	14 no	=	10,752.00			
	Elementary Instructor - Youth Girls	\$ 192.00 / hr	x	4 hr	x	4 no	=	3,072.00	116,664.00	116,664.00	
Official - Key Official											
	Official	\$ 68.00 / hr	x	9 hr	x	2 pax x 1 day	=	1,224.00			
	Official	\$ 63.00 / hr	x	9 hr	x	4 pax x 1 day	=	2,268.00			
	Official (Referee)	\$ 63.00 / hr	x	9 hr	x	4 pax x 1 day	=	2,268.00			
	Casual Helper	\$ 46.00 / hr	x	9 hr	x	6 pax x 1 day	=	2,484.00	8,244.00	8,244.00	

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.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.18 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Touch Rugby Course 2017-18
 Category : (CI) Training Programmes
 Date of Programme : 18/9/2017-26/3/2018
 Venue / Destination: Tai Hang Tung, Kwai Chung
 No. of Participants: 213

Original Allocation : \$7,952		Actual Expenditure	
Revised Allocation : \$8,564			
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2			
Sub-total:			-
II. Staff Remuneration			
1 Coaches ¹	PI: THT: \$192 x 4 pax x 1.5Hrs x 10 Days		11,520.00
	PI: KC: \$192 x 2 pax x 1.5Hrs x 10 Days		5,760.00
	PII THT: \$192 x 4 pax x 1.5Hrs x 10 Days		11,520.00
2 Coaches ¹	PII KC: \$192 x 2 pax x 1.5Hrs x 9 Days		5,184.00
Sub-total:			33,984.00
III. Printing & Publicity			
Poster and Application Form	Design Fee		2,200.00
	Printing: Poster x 2000pcs + Leaflet/Form x 300pcs		2,400.00
	Delivery Fee		100.00
Sub-total:			4,700.00
IV. Event Related Expenses			
	Water		800.00
Total Expenditure met by LCSD (A):			39,484.00
(B) Notional Venue Charges (NVC)			
Total NVC (B):			11,520.00
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1			
2			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C):			-
Total Programme Expenditure (A)+(B)+(C):		51,004.00	
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee	\$150 x 213 Pax		31,950.00
Total (\$)		Total Income (D): 31,950.00	
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D):		7,534.00	
Maximum Subvention Level (E)³:		85%	
Maximum Subvention Amount (A)*(E):		33,561.40	
Subvented Expenditure⁴:		7,534.00	
Savings:			

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

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Feeder Programme - Summer Identity Camp 2017
 Category : (C1) Training Programmes
 Date of Programme : 10 - 21 July 2017
 Venue / Destination: Happy Valley
 No. of Participants : 69

Approved Allocation: \$4475		Actual Expenditure	
Revised Allocation: \$4796			
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2			
		Sub-total:	- (a)
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			
		Sub-total:	- (b)
III. Printing & Publicity			
		Sub-total:	- (c)
IV. Event Related Expenses			
	Stationery : \$199		599.00
	Water; \$400		
		Total Expenditure met by LCSD (A) :	599.00 (d)
			(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 Coaching Fee			7,200.00
2 Venue Charge - Happy Valley			1,560.00
3			
4			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	8,760.00 (g)
		Total Programme Expenditure (A)+(B)+(C) :	9,359.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee	\$300 x 69P		20,700.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	20,700.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		(20,101.00)	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		-	(l)=(e)*(k)
Subvented Expenditure⁴ :		-	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			(n)='revised allocation' - (m)

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

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.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.20 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Feeder Program-2017/18 Junior Step Training Programme
 Category : (CI) Training Programmes
 Date of Programme : November 2017 - March 2018
 Venue / Destination: King's Park
 No. of Participants : 56

Approved Allocation: \$17248		Actual Expenditure	
Revised Allocation : \$17431			
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2			
Sub-total:			-
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			
Sub-total:			-
III. Printing & Publicity			
Sub-total:			-
IV. Event Related Expenses			
	Water		2,400.00
Total Expenditure met by LCSD (A) :			2,400.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1			
2			
3			
4			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
Total Programme Expenditure (A)+(B)+(C) :		2,400.00	
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee			
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			-
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		2,400.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		2,040.00	(l)=(e)*(k)
Subvented Expenditure⁴ :		2,040.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			(n)='revised allocation' - (m)

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

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.

Please provide the amounts with 2 places of decimal.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.21-A to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Sports Demonstration
 Category : (CII) School Sports Programme
 Date of Programme : 1 April 2017 - 31 March 2018
 Venue / Destination: Schools
 No. of Participants: 5734

Original Allocation: \$45,500		Actual Expenditure	
Revised Allocation: \$46,811			
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1	Travel Allowance (NTW/IS/S09/01/204)	\$40 x 3 pax x 1 day	120.00
Sub-total:			120.00
II. Staff Remuneration			
1	Organizer (P1)	\$84/hr x 2 hrs x 1 pax x 32 projects	5,376.00
2	Organizer (P2)	\$87/hr x 2 hrs x 1 pax x 42 projects	7,308.00
3	Assistant Intermediate Instructor (P1)	\$110/hr x 1.5 hrs x 3 pax x 31 projects	15,345.00
4	Intermediate Instructor (P2)	\$225/hr x 1.5 hrs x 1 pax x 41 projects	13,837.50
5	Assistant Intermediate Instructor (P2)	\$114/hr x 1.5 hrs x 3 pax x 37 projects	18,981.00
6	Assistant Intermediate Instructor (KLN/WTS/D04(E)/06/50)	\$110/hr x 1.5 hrs x 2 pax x 1 projects	330.00
7	Assistant Intermediate Instructor (NTE/N/S23/03/318, NTE/N/S03/01/234, NTE/N/S03/01/235, NTE/SK/S13/01/278, NTW/TM/S29/01/448)	\$114/hr x 1.5 hrs x 2 pax x 5 project	1,710.00
Sub-total:			62,887.50
III. Printing & Publicity			
Sub-total:			-
IV. Event Related Expenses			
Sub-total:			-
Total Expenditure met by LCSD (A) :			63,007.50
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1			
2			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
Total Programme Expenditure (A)+(B)+(C) :			63,007.50
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1	Entry Fee		24,990.00
Total (\$)		Total Income (D) :	
		24,990.00	
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		38,017.50	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		70%	(k)
Maximum Subvention Amount (A)*(E) :		44,105.25	(l)=(c)*(k)
Subvented Expenditure⁴ :		38,017.50	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			(n)='revised allocation' - (m)

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

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

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.21-B to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Easy Sports Programme
 Category : (CII) School Sports Programme
 Date of Programme : 1 April 2017 - 31 March 2018
 Venue / Destination: Schools
 No. of Participants: 3247

Original Allocation: \$171,564 Revised Allocation: \$179,496		Actual Expenditure	
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Travel Allowance (NTW/IS/P24/10/4, NTW/IS/P24/10/10)	\$40 x 1 pax x 4 days x 2 courses	320.00	
2			
		Sub-total:	320.00 (a)
II. Staff Remuneration			
1 Organizer	\$84/hr x 4 hrs x 1 pax x 44 courses	14,784.00	
2 Organizer	\$87/hr x 4 hrs x 1 pax x 121 courses	42,108.00	
3 Elementary Instructor	\$186/hr x 8 hrs x 1 pax x 38 courses	56,544.00	
4 Elementary Instructor	\$192/hr x 8 hrs x 1 pax x 118 courses	181,248.00	
5 Elementary Instructor (HK/S/P31/12/33, NTE/SK/P18/01/501)	\$186/hr x 6 hrs x 1 pax x 2 courses	2,232.00	
6 Elementary Instructor (HK/E/P50/01/398, HK/E/P50/01/400)	\$186/hr x 4 hrs x 1 pax x 2 courses	1,488.00	
7 Elementary Instructor (HK/E/P50/01/398, HK/E/P50/01/400)	\$192/hr x 4 hrs x 1 pax x 2 courses	1,536.00	
8 Elementary Instructor (NTW/KWT/P29/01/268, NTW/KWT/P29/01/264)	\$186/hr x 2 hrs x 1 pax x 2 courses	744.00	
9 Elementary Instructor (NTW/KWT/P29/01/268, NTW/L/P77/03/471 NTE/ST/P44/02/120, NTE/TP/P22/01/140)	\$192/hr x 6 hrs x 1 pax x 5 courses	5,760.00	
		Sub-total:	306,444.00 (b)
III. Printing & Publicity			
		Sub-total:	- (c)
IV. Event Related Expenses			
		Sub-total:	- (d)
		Total Expenditure met by LCSD (A):	306,764.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
		Total NVC (B):	- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1			
2			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C):	- (g)
Total Programme Expenditure (A)+(B)+(C):		306,764.00 (h)=(e)+(f)+(g)	
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee	\$838 x 165 courses	138,270.00	
Total (\$)		Total Income (D):	
		138,270.00 (i)	
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D):		168,494.00 (j)=(e)-(i)	
Maximum Subvention Level (E)³:		70% (k)	
Maximum Subvention Amount (A)*(E):		214,734.80 (l)=(e)*(k)	
Subvented Expenditure⁴:		168,174.00 (m)=(j) or (l) or 'revised allocation', whichever is the less	
Savings:		- (n)='revised allocation' - (m)	

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

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: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Outreach Coaching Programme (Non-School Team)
 Category : (CII) School Sports Programme
 Date of Programme : 1 April 2017 - 31 March 2018
 Venue / Destination: Schools
 No. of Participants: 480

Original Allocation :\$46,172		Actual Expenditure	
Revised Allocation :\$41,186			
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
		Sub-total:	-
II. Staff Remuneration			
1 Organizer (P1)	\$84/hr x 4 hrs x 1 pax x 7 courses		2,352.00
2 Organizer (P2)	\$87/hr x 4 hrs x 1 pax x 17 courses		5,916.00
3 Intermediate Instructor (P1)	\$218/hr x 10 hrs x 1 pax x 6 courses		13,080.00
4 Intermediate Instructor (P2)	\$225/hr x 10 hrs x 1 pax x 17 courses		38,250.00
5 Intermediate Instructor (P1) (KLN/KT/S32/01/579)	Course completed partially due to bad weather : \$218/hr x 6 hrs x 1 pax x 1 course		1,308.00
		Sub-total:	60,906.00
III. Printing & Publicity			
		Sub-total:	-
IV. Event Related Expenses			
		Sub-total:	-
		Total Expenditure met by LCSD (A) :	60,906.00
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1			
2			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	-
Total Programme Expenditure (A)+(B)+(C) :			60,906.00
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee	\$1158 x 24		27,792.00
Total (\$)		Total Income (D) :	27,792.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		33,114.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		70%	(k)
Maximum Subvention Amount (A)*(E) :		42,634.20	(l)=(e)*(k)
Subvented Expenditure⁴ :		33,114.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			(n)='revised allocation' - (m)

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

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.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.21-D to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Outreach Coaching Programme (School Team)
 Category : (CII) School Sports Programme
 Date of Programme : 1 April 2017 - 31 March 2018
 Venue / Destination: Schools
 No. of Participants: 2011

Original Allocation: \$167,580 Revised Allocation: \$175,026		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1	Travel Allowance (NTW/IS/S13/03/408 - 415)	\$40 x 1 pax x 5 days x 8 courses	1,600.00
2			
Sub-total:			1,600.00 (a)
II. Staff Remuneration			
1	Organizer	\$84/hr x 4 hrs x 1 pax x 23 courses	7,728.00
2	Organizer	\$87/hr x 4 hrs x 1 pax x 82 courses	28,536.00
	Organizer		
3	(NTW/IS/S13/08/384, NTW/IS/S13/08/388)	\$80/hr x 4 hrs x 1 pax x 2 courses	640.00
4	Advanced Instructor	\$283/hr x 10 hrs x 1 pax x 22 courses	62,260.00
5	Advanced Instructor (NTE/SK/S17/01/804)	\$283/hr x 8 hrs x 1 pax x 1 course	2,264.00
6	Advanced Instructor	\$292/hr x 10 hrs x 1 pax x 82 courses	239,440.00
Sub-total:			340,868.00 (b)
III. Printing & Publicity			
Sub-total:			- (c)
IV. Event Related Expenses			
Sub-total:			- (d)
Total Expenditure met by LCSD (A) :			342,468.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1			
2			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			342,468.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1	Entry Fee	\$1456 x 105 + \$320 x 2	153,520.00
Total (\$)		Total Income (D) :	
		153,520.00 (i)	
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		188,948.00 (j)=(e)-(i)	
Maximum Subvention Level (E)³ :		70% (k)	
Maximum Subvention Amount (A)*(E) :		239,727.60 (l)=(e)*(k)	
Subvented Expenditure⁴ :		175,026.00 (m)=(j) or (l) or 'revised allocation', whichever is the less	
Savings :		(n)='revised allocation' - (m)	

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

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.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.21-E to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Joint Schools Training Programme (Phase 1)
 Category : (CII) School Sports Programme
 Date of Programme : 1 April 2017 - 31 March 2018
 Venue / Destination: LCSD Venues
 No. of Participants: 140

Original Allocation: \$28828		Actual Expenditure	
Revised Allocation: \$22908			
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2			
		Sub-total:	- (a)
II. Staff Remuneration			
1 Organizer	\$87/hr x 4 hrs x 1 pax x 6 projects		2,088.00
2 Advanced Instructor	\$292/hr x 22.5 hrs x 1 pax x 6 projects		39,420.00
3			
		Sub-total:	41,508.00 (b)
III. Printing & Publicity			
		Sub-total:	- (c)
IV. Event Related Expenses			
		Sub-total:	- (d)
		Total Expenditure met by LCSD (A) :	41,508.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	3,900.00 (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1			
2			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	- (g)
Total Programme Expenditure (A)+(B)+(C) :			45,408.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee			18,600.00
Total (\$)		Total Income (D) :	18,600.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		22,908.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		70%	(k)
Maximum Subvention Amount (A)*(E) :		29,055.60	(l)=(e)*(k)
Subvented Expenditure⁴ :		22,908.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			(n)='revised allocation' - (m)

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

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.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.21-F to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Joint Schools Training Programme (Phase 2)
 Category : (CII) School Sports Programme
 Date of Programme : 1 April 2017 - 31 March 2018
 Venue / Destination: LCSD venues
 No. of Participants: 174

Original Allocation : \$14976		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2			
Sub-total:			-
II. Staff Remuneration			
1 Organizer	\$84/hr x 4 hrs x 1 pax x 8 courses		2,688.00
2 Advanced Instructor	\$283/hr x 12 hrs x 1 pax x 5 courses		16,980.00
3 Advanced Instructor (YY/Y/YY/16972)	\$283/hr x 9 hrs x 1 pax x 1 course		2,547.00
4 Advanced Instructor (YY/Y/YY/16973)	\$283/hr x 7.5 hrs x 1 pax x 1 course		2,122.50
5 Advanced Instructor (YY/Y/YY/16976)	\$283/hr x 6 hrs x 1 pax x 1 course		1,698.00
Sub-total:			26,035.50
III. Printing & Publicity			
Sub-total:			-
IV. Event Related Expenses			
Sub-total:			-
Total Expenditure met by LCSD (A) :			26,035.50
(B) Notional Venue Charges (NVC)			3,088.00
Total NVC (B) :			3,088.00
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1			
2			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
Total Programme Expenditure (A)+(B)+(C) :			29,123.50
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee	\$1860/course x 8 courses		14,880.00
Total (\$)		Total Income (D) :	14,880.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			11,155.50
Maximum Subvention Level (E)³ :			70%
Maximum Subvention Amount (A)*(E) :			18,224.85
Subvented Expenditure⁴ :			11,155.50
Savings :			

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.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.21-G to S

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : 2017 Easy Sport Competition - Try Rugby
 Category : (CII) School Sports Programme
 Date of Programme : 30 April 2017
 Venue / Destination: Skep Kip Mei Park (Phase 3) Artificial Turf Pitch
 No. of Participants: 46 Teams

Original Allocation: \$10724		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2			
Sub-total:			-
II. Staff Remuneration			
1	Event Organiser(Prep.)	\$84 x 1 Pax x 14 hrs x 1 day	1,176.00
2	Official (Event Day)	\$61 x 10 pax x 10 hrs x 1 day	6,100.00
3	Referee (Event Day)	\$61 x 12 pax x 9 hrs x 1 day	6,588.00
Sub-total:			13,864.00
III. Printing & Publicity			
Sub-total:			-
IV. Event Related Expenses			
	Medical Expense - Ice		100.00
Sub-total:			100.00
Total Expenditure met by LCSD (A) :			13,964.00
(B) Notional Venue Charges (NVC)			1,286.00
Total NVC (B) :			1,286.00
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1	Meals - lunch boxes		1,530.00
2	PT-Coaches Coaching Fee		11,000.00
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			12,530.00
Total Programme Expenditure (A)+(B)+(C) :			27,780.00
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1	Entry Fee	\$80/T x 46T	3,680.00
Total (\$)		Total Income (D) :	3,680.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		10,284.00	
Maximum Subvention Level (E)³ :		85%	
Maximum Subvention Amount (A)*(E) :		11,869.40	
Subvented Expenditure⁴ :		10,284.00	
Savings :			

(a)
(b)
(c)
(d)
(e)=(a)+(b)+(c)+(d)
(f)
(g)
(h)=(e)+(f)+(g)
(i)
(j)=(e)-(i)
(k)
(l)=(e)*(k)
(m)=(j) or (l) or 'revised allocation', whichever is the less
(n)='revised allocation' - (m)

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

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: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : LCSD Summer Touch Festival (Phase I, II)
 Category : (CIII) Local Competitions
 Date of Programme : May - August 2017
 Venue / Destination : Phase I Happy Valley, Tai Hang Tung, Shek Kip Mei, King's Park
 Phase II Shek Kip Mei Park Sports Centre
 No of Teams : Phase I 78 Teams, Phase II 18 Teams

Original Allocation: \$72569 Revised Allocation: \$73028		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
II. Staff Remuneration			
1 Coaches ¹	Pls see below	104,796.50	
2 Instructors ¹			
		Sub-total:	104,796.50 (b)
III. Printing & Publicity			
1 Poster /Entry Form		3,200.00	
2 Printing for Poster		620.00	
3 Delivery Fee			
		Sub-total:	3,820.00 (c)
IV. Event Related Expenses			
Medical Expenses \$32600		73,136.50	
Photographer \$13000			
Medals & Trophies \$16435			
Bag for Equipment Transport : \$88			
Parking fee for equipment Transport \$59.5			
Souvenir : \$10140			
Whistle \$414			
Water \$400			
		Total Expenditure met by LCSD (A) :	181,753.00 (d)
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	29,964.00 (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 Staff Remuneration - Key Official (top-up), Official (top-up) - Phase 1		1,348.00	
2 Staff Remuneration - Helpers (top-up) - Phase 1		5,496.00	
3 Staff Remuneration - Key Official - Phase 2		2,970.00	
4 Souvenir for Players		16,080.00	
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	25,894.00 (g)
Total Programme Expenditure (A)+(B)+(C) :		237,611.00 (h) (e) (f) (g)	
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1			
2 Entry Fee	Phase I: Team: Open \$2000 x 36 T Team: Rugby Clubs \$2000 x 18 T Team: Elite \$2000 x 24 T Phase II: Team \$1000 x 18 T	72,000.00 36,000.00 48,000.00 18,000.00	
Total (\$)		Total Income (D) :	174,000.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		7,753.00 (j) (e)-(g)	
Maximum Subvention Level (E) ³ :		85% (k)	
Maximum Subvention Amount (A)*(E) ⁴ :		154,490.05 (l) (e)*(k)	
Subvented Expenditure ⁵ :		7,753.00 (m) (j) (l) or 'revised allocation', whichever is the less	
Savings :		(n) 'revised allocation' - (m)	

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

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.

Staff Remuneration Allowance - Phase I													
Key Official	\$66	h	1	P	h	6	hrs	x	5	D	=	1,980.00	
Key Official	\$56	h	2	P	h	6	hrs	x	6	D	=	6,336.00	
Key Official	\$66	h	3	P	h	6	hrs	x	2	D	=	2,376.00	
Key Official	\$66	h	2	P	h	6	hrs	x	3	D	=	2,376.00	
Key Official	\$56	h	1	P	h	5	hrs	x	4	D	=	1,338.00	14,368.00
Official	\$67	h	3	P	h	6	hrs	x	7	D	=	7,686.00	
Official	\$67	h	1	P	h	6	hrs	x	6	D	=	2,622.00	
Official	\$67	h	1	P	h	6	hrs	x	6	D	=	2,196.00	
Official	\$67	h	2	P	h	6	hrs	x	3	D	=	2,196.00	
Official	\$67	h	1	P	h	6	hrs	x	3	D	=	360.00	
Official	\$67	x	3	P	x	5	hrs	x	4	D	=	3,660.00	
Official	\$67	h	4	P	h	6	hrs	x	2	D	=	2,920.00	
Official	\$67	h	1	P	h	6	hrs	x	5	D	=	2,440.00	
Official	\$67	h	2	P	h	8	hrs	x	3	D	=	2,928.00	
Official	\$67	x	1	P	x	6	hrs	x	1	D	=	488.00	27,616.00
Official - Referee	\$63	x	4	P	x	6	hrs	x	4	D	=	6,048.00	
Official - Referee	\$63	x	2	P	x	6	hrs	x	6	D	=	4,536.00	
Official - Referee	\$63	x	2	P	x	6	hrs	x	2	D	=	1,512.00	
Official - Referee	\$63	x	3	P	x	6	hrs	x	1	D	=	1,514.00	
Official - Referee	\$63	x	3	P	x	8	hrs	x	1	D	=	1,512.00	
Official - Referee	\$63	x	1	P	x	8	hrs	x	3	D	=	1,512.00	
Official - Referee	\$63	x	1	P	x	6	hrs	x	5	D	=	1,890.00	
Official - Referee	\$63	x	1	P	x	8	hrs	x	6	D	=	3,524.00	21,168.00
Official - Referee	\$46	x	1	P	x	8	hrs	x	1	D	=	360.00	
Official - Referee	\$46	x	1	P	x	8	hrs	x	4	D	=	1,472.00	
Official - Referee	\$46	x	2	P	x	8	hrs	x	2	D	=	1,472.00	
Official - Referee	\$46	x	3	P	x	6	hrs	x	6	D	=	4,968.00	
Official - Referee	\$46	x	3	P	x	6	hrs	x	5	D	=	4,140.00	
Official - Referee	\$46	x	1	P	x	6	hrs	x	4	D	=	1,824.00	
Official - Referee	\$46	x	4	P	x	6	hrs	x	1	D	=	1,104.00	
Official - Referee	\$46	x	1	P	x	5	hrs	x	3	D	=	690.00	
Official - Referee	\$46	x	3	P	x	6	hrs	x	2	D	=	1,656.00	
Official - Referee	\$46	x	1	P	x	8	hrs	x	3	D	=	1,584.00	18,078.00
Helper	\$44	x	2	P	x	8	hrs	x	2	D	=	1,408.00	
Helper	\$44	x	4	P	x	8	hrs	x	2	D	=	2,112.00	
Helper	\$44	x	3	P	x	8	hrs	x	4	D	=	4,224.00	
Helper	\$44	x	6	P	x	8	hrs	x	1	D	=	1,584.00	
Helper	\$44	x	1	P	x	8	hrs	x	3	D	=	1,056.00	
Helper	\$44	x	1	P	x	6	hrs	x	6	D	=	2,112.00	
Helper	\$44	x	2	P	x	6	hrs	x	2	D	=	1,584.00	
Helper	\$44	x	2	P	x	8	hrs	x	1	D	=	704.00	
Senior Helper	\$44	x	1	P	x	8	hrs	x	2	D	=	528.00	
Senior Helper	\$44	x	1	P	x	5	hrs	x	2	D	=	440.00	15,752.00
Allowance - Phase B													
Official - Referee	\$61	h	4	P	h	6.50	hrs	(11day)			=	1,586.00	
Official - Referee	\$61	h	3	P	h	6.50	hrs	(11day)			=	1,555.50	
Official - Referee	\$61	h	4	P	h	5	hrs	(15day)			=	3,660.00	
Official - Referee	\$61	h	1	P	h	13	hrs	(15day)			=	783.00	7,584.50
												104,796.50	

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.23 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : New Year Day Youth Rugby Tournament 2018
 Category : (CIII) Local Competitions
 Date of Programme : 01/01/2018
 Venue / Destination: Hong Kong Football Club
 No. of Teams: 18

Original allocation : \$50138 Revised allocation: \$50267		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2			
Sub-total:			-
II. Staff Remuneration			
1	Helpers' Fee	\$46/hr x 12 hrs x 13P = \$7176	7,176.00
2	Instructors ¹		
Sub-total:			7,176.00
III. Printing & Publicity			
1	Programme Books	Printing and artwork (for 1350 pcs)	9,200.00
2	Poster		980.00
3	Banners	for 56 pcs	35,800.00
Sub-total:			45,980.00
IV. Event Related Expenses			
		Tea Reception: \$80/P x 450P=\$36000	101,844.40
		Ceremony related expense : Emcee Expense: \$1500	
		Video Shooting: \$20000	
		Medical Services : Ice: \$520 + Medical supplies: \$3699.4=T; \$4219.4	
		Trophy, Medals, Engraving : \$12950	
		Equipment transport : \$1000	
		Bag for equipment transport: \$480	
		Water: \$3915	
		Security: \$21780	
Total Expenditure met by LCSD (A):			155,000.40
(B) Notional Venue Charges (NVC)			
Total NVC (B):			-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1	Top-up helpers' fee		3,224.00
2			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C):			3,224.00
Total Programme Expenditure (A)+(B)+(C):			158,224.40
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1	Sponsorship Fee		525,000.00
Total (\$)		Total Income (D):	525,000.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D):		(369,999.60)	(j)=(e)-(i)
Maximum Subvention Level (E)³:		85%	(k)
Maximum Subvention Amount (A)*(E):		131,750.34	(l)=(e)*(k)
Subvented Expenditure⁴:		-	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings:			(n)='revised allocation' - (m)

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

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.

Please provide the amounts with 2 places of decimal.

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Touch Winter League 2017
 Category : C(III) Local Competitions
 Date of Programme : November - February 2017
 Venue / Destination : Happy Valley
 No. of Participants: 22 Teams

Approved Allocation : \$25584 Revised Allocation: \$26226		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
Sub-total:			-
II. Staff Remuneration			
1 Coaches ¹	Pls see below		17,674.00
2 Instructors ¹			
Sub-total:			17,674.00
III. Printing & Publicity			
Poster & Application Form - Artwork & Production			2,200.00
Sub-total:			2,200.00
IV. Event Related Expenses			
Photographer : \$3500			13,281.00
Medical expense: First Aid helpers: \$6300 + Ice: \$154			
Water: \$200			
Trophy & Medals: \$3127			
Total Expenditure met by LCSD (A) :			33,155.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			9,174.00
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 Staff Remuneration-Top up for Official Fee			17,576.00
2			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			17,576.00
Total Programme Expenditure (A)+(B)+(C) :			59,905.00
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Sponsorship Fee			100,000.00
2 Entry Fee			33,000.00
Total (\$)		Total Income (D) :	133,000.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		(99,845.00)	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		28,181.75	(l)=(e)*(k)
Subvented Expenditure⁴ :		-	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			(n)='revised allocation' - (m)

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

- 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.

Staff Remuneration

Organizer	1,2	\$87 x ¹	2 Hr x ¹	2 P x ¹	9 D =	3,132.00	
Key Official	1,2,3,4	\$68 x ¹	2 Hr x ¹	4 P x ¹	8 D =	4,352.00	
Key Official	5,6	\$68 x ¹	2 Hr x ¹	2 P x ¹	4 D =	1,088.00	
Key Official	7	\$68 x ¹	2 Hr x ¹	1 P x ¹	6 D =	816.00	
Key Official	8	\$68 x ¹	2 Hr x ¹	1 P x ¹	5 D =	680.00	
Key Official	9	\$68 x ¹	2 Hr x ¹	1 P x ¹	3 D =	408.00	
Official	1,2	\$63 x ¹	2 Hr x ¹	2 P x ¹	5 D =	1,260.00	
Official	3	\$63 x ¹	2 Hr x ¹	1 P x ¹	4 D =	504.00	
Official	4,5	\$63 x ¹	2 Hr x ¹	2 P x ¹	3 D =	756.00	
Referee	1,3,4	\$63 x ¹	2 Hr x ¹	3 P x ¹	1 D =	378.00	
Referee	2	\$63 x ¹	2 Hr x ¹	1 P x ¹	2 D =	252.00	
Helper	1,7	\$46 x ¹	2 Hr x ¹	2 P x ¹	4 D =	736.00	
Helper	2	\$46 x ¹	2 Hr x ¹	1 P x ¹	9 D =	828.00	
Helper	3,4	\$46 x ¹	2 Hr x ¹	2 P x ¹	8 D =	1,472.00	
Helper	5	\$46 x ¹	2 Hr x ¹	1 P x ¹	7 D =	644.00	
Helper	6	\$46 x ¹	2 Hr x ¹	1 P x ¹	3 D =	276.00	
Helper	8	\$46 x ¹	2 Hr x ¹	1 P x ¹	1 D =	92.00	17,674.00

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.25 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Inter Secondary School Touch Rugby Championship (Summer)
 Category : C(III) Local Competitions
 Date of Programme : 29-30 Jun 2017
 Venue / Destination: Po Kong Village Road Park
 No. of Teams: 60

Original Allocation: \$15780		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
Sub-total:			-
II. Staff Remuneration			
1 Coaches ¹	Pls see below		24,364.80
2 Instructors ¹			
Sub-total:			24,364.80
III. Printing & Publicity			
			-
Sub-total:			-
IV. Event Related Expenses			
	Photographer : \$1000 x 2D = \$2000		30,656.60
	Medical Expenses: 1st Aid Official : \$800/P x 2D x 3P=\$4800		
	Medical Expenses - Ice: \$327		
	Refreshment : \$597.6		
	Prizes, Trophies, Medals : \$22932		
Total Expenditure met by LCSD (A) :			55,021.40
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			3,640.00
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 Staff Remuneration - top up by Association			6,135.20
2			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			6,135.20
Total Programme Expenditure (A)+(B)+(C) :			64,796.60
(D) Income²			
<i>Estimated Amount</i>			<i>Actual Income</i>
1 Entry Fee	\$300 x 60 T		18,000.00
Total (\$)		Total Income (D) :	18,000.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			37,021.40
Maximum Subvention Level (E)³ :			85%
Maximum Subvention Amount (A)⁴(E) :			46,768.19
Subvented Expenditure⁴ :			15,780.00
Savings :			

Staff Remuneration

Key Official	\$66	x	9.00	hrs	x	2	days	x	1	P	=	1,188.00
Organiser	\$84	x	7.10	hrs	x	2	days	x	1	P	=	1,192.80
Official	\$61	x	9.00	hrs	x	2	days	x	5	P	=	5,490.00
Referee	\$61	x	6.50	hrs	x	2	Days	x	16	P	=	12,688.00
Helper	\$44	x	9.00	hrs	x	2	Days	x	3	P	=	2,376.00
Helper	\$44	x	6.50	hrs	x	1	Days	x	5	P	=	1,430.00
												24,364.80

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.

Please provide the amounts with 2 places of decimal

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-ABD-1 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Aberdeen Dolphin Rugby Club - Training Program I

Category : C(IV) Community Sports Club Projects

Date of Programme : April to July 2017

Venue / Destination: Artificial Turf Pitch in Aberdeen Sports Ground

No. of Athletes : 71

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$186/hr x 27 hours x 6 pax		30,132.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses			
	Venue Charge: \$168/seat x 2 seats x 9 days		3,024.00
Total Expenditure met by LCSD (A) :			(c)
33,156.00			(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(e)=(a)+(b)+(c)+(d)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(f)
Total Programme Expenditure (A)+(B)+(C) :			(g)
33,156.00			(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 65)			4,615.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	4,615.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		28,541.00	(i)=(e)-(h)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		28,182.60	(l)=(e)*(k)
Subvented Expenditure⁴ :		22,000.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		2,940.00	
Savings :		-	(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.

⁵ A subsidy of \$2,940 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-ABD-2 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Aberdeen Dolphin Rugby Club - Training Program II

Category : C(IV) Community Sports Club Projects

Date of Programme : August to November 2017

Venue / Destination: Artificial Turf Pitch in Aberdeen Sports Ground

No. of Athletes : 75

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 27 hours x 7 pax		36,288.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses			
Venue Charge: \$168/sess x 2 sess x 9 days			3,024.00
Total Expenditure met by LCSD (A) :			(c) (d) (e)=(a)+(b)+(c)+(d)
			39,312.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
			39,312.00
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 65)			4,875.00
2 Admission Fee: (\$)			
Total (\$)			4,875.00
Total Income (D) :			(i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			34,437.00
Maximum Subvention Level (E)³ :			85%
Maximum Subvention Amount (A)*(E) :			33,415.20
Subvented Expenditure⁴ :			22,000.00
NSA Monitoring Fee:			3,045.00
Savings :			-
			(j)=(e)-(i) (k) (l)=(e)*(k) (m)=(j) or (l) or 'revised allocation', whichever is the less (n)='revised allocation' - (m)

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

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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
(i) 2 hours for co-ordinating block booking of leisure and sports facilities;
(ii) 22 hours for providing technical support for the CSC to organize sports development activities;
(iii) 4 hours for carrying out supervision of the programme; and
(iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.

Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII 30 (Annex 7.8).
Please provide the amounts with 2 places of decimal.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-ABD-3 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Aberdeen Dolphin Rugby Club - Training Program III
 Category : C(IV) Community Sports Club Projects
 Date of Programme : December 2017 to March 2018
 Venue / Destination: Artificial Turf Pitch in Aberdeen Sports Ground
 No. of Athletes : 75

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 27 hours x 7 pax		36,288.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses			
	Venue Charge: \$168/seat x 2 sess x 9 days		3,024.00
Total Expenditure met by LCSD (A) :			(c)
39,312.00			(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(e)=(a)+(b)+(c)+(d)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(f)
39,312.00			(g)
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g)
39,312.00			
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 65)			4,875.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	4,875.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			34,437.00
Maximum Subvention Level (E)³ :			85%
Maximum Subvention Amount (A)*(E) :			33,415.20
Subvented Expenditure⁴ :			22,000.00
NSA Monitoring Fee:			3,045.00
Savings :			-

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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII 30 (Annex 7.8).

Please provide the amounts with 2 places of decimal.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-EK-1 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : East Kowloon Rugby Football Club - Training Program I
 Category : C(IV) Community Sports Club Projects
 Date of Programme : April to July 2017
 Venue / Destination: Australian International School (Kowloon Tong)
 No. of Athletes : 80

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$186/hr x 24 hours x 8 pax		35,712.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses			
Total Expenditure met by LCSD (A) :			(c)
35,712.00			(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(e)=(a)+(b)+(c)+(d)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(f)
Total Programme Expenditure (A)+(B)+(C) :			(g)
35,712.00			(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 80)			6,400.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	6,400.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		29,312.00	(i)=(e)-(h)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		30,355.20	(l)=(e)*(k)
Subvented Expenditure⁴ :		22,000.00	(m)=(i) or (l) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		2,940.00	
Savings :		-	(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.

⁵ A subsidy of \$2,940 for NSA's monitoring fee includes 35 man-hours covering four areas of work:

- (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
- (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
- (iii) 4 hours for carrying out supervision of the programme; and
- (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.

Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-EK-2 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : East Kowloon Rugby Football Club - Training Program II

Category : C(IV) Community Sports Club Projects

Date of Programme : August to November 2017

Venue / Destination: Australian International School (Kowloon Tong)

No. of Athletes : 80

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			
II. Staff Remuneration			
1 Coaches ¹	\$192 x 3 hrs x 8 days x 8 pax		36,864.00
2 Instructors ¹			
Sub-total:			
III. Printing & Publicity			
IV. Event Related Expenses			
Total Expenditure met by LCSD (A) :			36,864.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			
Total Programme Expenditure (A)+(B)+(C) :			36,864.00
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 80)			6,400.00
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			6,400.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			30,464.00
Maximum Subvention Level (E)³ :			85%
Maximum Subvention Amount (A)*(E) :			31,334.40
Subvented Expenditure⁴ :			22,000.00
NSA Monitoring Fee:			3,045.00
Savings :			-

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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:

(i) 2 hours for co-ordinating block booking of leisure and sports facilities;

(ii) 22 hours for providing technical support for the CSC to organize sports development activities;

(iii) 4 hours for carrying out supervision of the programme; and

(iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.

Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-EK-3 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : East Kowloon Rugby Football Club - Training Program III

Category : C(IV) Community Sports Club Projects

Date of Programme : December 2017 - March 2018

Venue / Destination: Australian International School (Kowloon Tong)

No. of Athletes : 80

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 24 hours x 8 pax		36,864.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses			
Total Expenditure met by LCSD (A) :			(c) (d) (e)=(a)+(b)+(c)+(d)
			36,864.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			36,864.00
			(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 80)			6,400.00
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			(i)
			6,400.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			30,464.00
Maximum Subvention Level (E)³ :			85%
Maximum Subvention Amount (A)*(E) :			31,334.40
Subvented Expenditure⁴ :			22,000.00
NSA Monitoring Fee:			3,045.00
Savings :			-

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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:

- (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
- (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
- (iii) 4 hours for carrying out supervision of the programme; and
- (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.

Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-MKY-1 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Monkey Mini Rugby Club - Training Program I
 Category : C(IV) Community Sports Club Projects
 Date of Programme : April to July 2017
 Venue / Destination: Causeway Bay Sports Ground/Happy Valley Recreation Ground
 No. of Athletes : 120

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$186/hr x 210 hrs		39,060.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
			(c)
IV. Event Related Expenses			
Venue Charge: \$168/sess x 2 sess x 7 days			2,352.00
Total Expenditure met by LCSD (A) :			(d)
			(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			41,412.00
			(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 95)			11,400.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	11,400.00
			(i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			30,012.00
			(j)=(e)-(i)
Maximum Subvention Level (E)³ :			85%
			(k)
Maximum Subvention Amount (A)*(E) :			35,200.20
			(l)=(e)*(k)
Subvented Expenditure⁴ :			22,000.00
			(m)=(j) or (l) or 'revised allocation', whichever is the less
NSA Monitoring Fee:			2,961.00
Savings :			-
			(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.

⁵ A subsidy of \$2,940 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-MKY-2 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Monkey Mini Rugby Club - Training Program II
 Category : C(IV) Community Sports Club Projects
 Date of Programme : August to December 2017
 Venue / Destination: Causeway Bay Sports Ground/Happy Valley Recreation Ground/So Kon Po Recreation Ground
 No. of Athletes : 120

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 210 hrs		40,320.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
			(c)
IV. Event Related Expenses			
Venue Charge: \$168/sess x 2 sess x 7			2,352.00
Total Expenditure met by LCSD (A) :			(d)
			(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 95)			11,400.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	11,400.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		31,272.00	(i)=(e)-(h)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		36,271.20	(l)=(e)*(k)
Subvented Expenditure⁴ :		22,000.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		3,045.00	
Savings :		-	(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.
⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-MKY-3 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Monkey Mini Rugby Club - Training Program III

Category : C(IV) Community Sports Club Projects

Date of Programme : January to March 2018

Venue / Destination: Causeway Bay Sports Ground/Happy Valley Recreation Ground/So Kon Po Recreation Ground

No. of Athletes : 120

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 123 hrs		23,616.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses			
Venue Charge: \$168/sess x 2 sess x 4			1,344.00
Total Expenditure met by LCSD (A) :			(c)+(a)+(b)+(c)+(d)
			24,960.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g)
			24,960.00
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 95)			11,400.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	(i)
			11,400.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			(j)=(c)-(i)
		13,560.00	
Maximum Subvention Level (E)³ :			(k)
		85%	
Maximum Subvention Amount (A)*(E) :			(l)=(e)*(k)
		21,216.00	
Subvented Expenditure⁴ :			(m)=(j) or (l) or 'revised allocation', whichever is the less
		13,560.00	
NSA Monitoring Fee:			
		3,045.00	
Savings :			(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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.

Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ck VII 30 (Annex 7.8).
 Please provide the amounts with 2 places of decimal.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-SHA-1 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Shatin Sha Pei Rugby Football Club - Training Program 1

Category : C(IV) Community Sports Club Projects

Date of Programme : April to July 2017

Venue / Destination: Hin Tin Sports Ground & Renaissance College

No. of Athletes : 70

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$186/hr x 21 hours x 7 pax		27,342.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses			
Venue Charge: \$168/sess x 2 sess x 7 days			2,352.00
Total Expenditure met by LCSD (A) :			(c) (d) (e)=(a)+(b)+(c)+(d)
29,694.00			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
29,694.00			(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 80)			5,600.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	5,600.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		24,094.00	(i)=(e)-(h)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)⁴(E) :		25,239.90	(l)=(e)*(k)
Subvented Expenditure⁴ :		22,000.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		2,940.00	
Savings :		-	(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.

⁵ A subsidy of \$2,940 for NSA's monitoring fee includes 35 man-hours covering four areas of work:

- (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
- (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
- (iii) 4 hours for carrying out supervision of the programme; and
- (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.

Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-SHA-2 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Shatin Sha Pei Rugby Football Club - Training Program II
 Category : C(IV) Community Sports Club Projects
 Date of Programme : August to November 2017
 Venue / Destination: Hin Tin Sports Ground & Renaissance College
 No. of Athletes : 70

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 21 hours x 7 pax		28,224.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
		Venue Charge: \$168/sess x 2 sess x 7 days	2,352.00
Total Expenditure met by LCSD (A) :			(c)
			(d)
			(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 80)			5,600.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	5,600.00
(E) Total Subvention Granted by LCSD			(i)
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		24,976.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		25,989.60	(l)=(e)*(k)
Subvented Expenditure⁴ :		22,000.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		3,045.00	
Savings :		-	(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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-SHA-3 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Shatin Sha Pei Rugby Football Club - Training Program III
 Category : C(IV) Community Sports Club Projects
 Date of Programme : December 2017 to March 2018
 Venue / Destination: Hin Tin Sports Ground & Renaissance College
 No. of Athletes : 70

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 21 hours x 7 pax		28,224.00
2 Instructors ¹			
Sub-total:			
III. Printing & Publicity			
IV. Event Related Expenses			
Venue Charge: \$168/sess x 2 sess x 7 days			2,352.00
Total Expenditure met by LCSD (A) :			30,576.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			
Total Programme Expenditure (A)+(B)+(C) :			30,576.00
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 80)			5,600.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	5,600.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			24,976.00
Maximum Subvention Level (E)³ :			85%
Maximum Subvention Amount (A)*(E) :			25,989.60
Subvented Expenditure⁴ :			22,000.00
NSA Monitoring Fee:			3,045.00
Savings :			-

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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-THT-1 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tai Hang Tung ShiaoLin Rugby Club - Training Program I

Category : C(IV) Community Sports Club Projects

Date of Programme : April to July 2017

Venue / Destination: Tai Hang Tung Recreation Playground

No. of Athletes : 100

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$186/hr x 18 hours x 10 pax		33,480.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses			
	Venue Charge: \$168/sess x 2 sess x 6		2,016.00
Total Expenditure met by LCSD (A) :			(c)=(a)+(b)+(c)+(d)
35,496.00			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			(h)=(c)+(f)+(g)
35,496.00			
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 90)			9,000.00
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			(i)
9,000.00			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		26,496.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		30,171.60	(l)=(e)*(k)
Subvented Expenditure⁴ :		22,000.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		2,940.00	
Savings :		-	(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.

⁵ A subsidy of \$2,940 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-THT-2 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tai Hang Tung ShiaoLin Rugby Club - Training Program II
 Category : C(IV) Community Sports Club Projects
 Date of Programme : August to November 2017
 Venue / Destination: Tai Hang Tung Recreation Playground
 No. of Athletes : 100

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 18 hours x 10 pax		34,560.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
			(c)
IV. Event Related Expenses			
Venue Charge: \$168/sess x 2 sess x 6			2,016.00
Total Expenditure met by LCSD (A) :			(d)
36,576.00			(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g)
36,576.00			
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 90)			9,000.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	9,000.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		27,576.00	(i)=(e)-(h)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		31,089.60	(l)=(e)*(k)
Subvented Expenditure⁴ :		22,000.00	(m)=(l) or (i) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		3,045.00	
Savings :		-	(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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:

- (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
- (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
- (iii) 4 hours for carrying out supervision of the programme; and
- (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.

Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-THT-3 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tai Hang Tung ShiaoLin Rugby Club - Training Program III

Category : C(IV) Community Sports Club Projects

Date of Programme : December to March 2018

Venue / Destination: Tai Hang Tung Recreation Playground

No. of Athletes : 100

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
		Sub-total:	
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 18 hours x 10 pax		34,560.00
2 Instructors ¹			
		Sub-total:	
III. Printing & Publicity			
IV. Event Related Expenses			
Venue Charge: \$168/sess x 2 sess x 6			2,016.00
		Total Expenditure met by LCSD (A) :	
			36,576.00
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	
Total Programme Expenditure (A)+(B)+(C) :		36,576.00	
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 90)			9,000.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	
			9,000.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		27,576.00	(j)=(e)-(i)
Maximum Subvention Level (E) ³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		31,089.60	(l)=(e)*(k)
Subvented Expenditure ⁴ :		22,000.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		3,045.00	
Savings :		-	(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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:

- (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
- (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
- (iii) 4 hours for carrying out supervision of the programme; and
- (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.

Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.S).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-TP-1 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tai Po Rugby Football Club - Training Program I

Category : C(IV) Community Sports Club Projects

Date of Programme : April to June 2017

Venue / Destination: Kwong Fuk Park Football Pitch / Kwong Fuk Football Ground / Tai Po Sports Ground

No. of Athletes : 70

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$186/hr x 24 hours x 6 pax		26,784.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses			
	Venue Charge: \$168/sess x 2 sess x 8		2,688.00
Total Expenditure met by LCSD (A) :			(c) (d) (e)=(a)+(b)+(c)+(d)
29,472.00			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g)
29,472.00			
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 70)			4,900.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	4,900.00
(E) Total Subvention Granted by LCSD			(i)
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		24,572.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		25,051.20	(l)=(e)*(k)
Subvented Expenditure⁴ :		22,000.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		2,940.00	
Savings :		-	(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.

⁵ A subsidy of \$2,940 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-TP-2 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tai Po Rugby Football Club - Training Program II
 Category : C(IV) Community Sports Club Projects
 Date of Programme : August to November 2017
 Venue / Destination: Kwong Fuk Park Football Pitch / Kwong Fuk Football Ground / Tai Po Sports Ground
 No. of Athletes : 70

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
		Sub-total:	
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 24 hours x 6 pax		27,648.00
2 Instructors ¹			
		Sub-total:	
III. Printing & Publicity			
IV. Event Related Expenses			
Venue Charge: \$168/sess x 2 sess x 8			2,688.00
		Total Expenditure met by LCSD (A) :	
			30,336.00
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	
Total Programme Expenditure (A)+(B)+(C) :			30,336.00
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 70)			4,900.00
2 Admission Fee: (\$)			
Total (\$)			
		Total Income (D) :	
			4,900.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			25,436.00
Maximum Subvention Level (E)³ :			85%
Maximum Subvention Amount (A)*(E) :			25,785.60
Subvented Expenditure⁴ :			22,000.00
NSA Monitoring Fee:			3,045.00
Savings :			-

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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:

- (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
- (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
- (iii) 4 hours for carrying out supervision of the programme; and
- (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.

Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII 30 (Annex 7.8).

Please provide the amounts with 2 places of decimal.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-TP-3 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tai Po Rugby Football Club - Training Program III

Category : C(IV) Community Sports Club Projects

Date of Programme : December 2017 to March 2018

Venue / Destination: Kwong Fuk Park Football Pitch/Kwong Fuk Football Ground/Tai Po Sports Ground

No. of Athletes : 70

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
		Sub-total:	
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 24 hours x 6 pax		27,648.00
2 Instructors ¹			
		Sub-total:	
III. Printing & Publicity			
IV. Event Related Expenses		Venue Charge: \$168/sess x 2 sess x 8	2,688.00
		Total Expenditure met by LCSD (A) :	
			30,336.00
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	
Total Programme Expenditure (A)+(B)+(C) :			30,336.00
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 70)			4,900.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	
			4,900.00
(E) Total Subvention Granted by LCSD			
		Deficiency of Expenditure met by LCSD over Income (A) - (D) :	
			25,436.00
		Maximum Subvention Level (E)³ :	
			85%
		Maximum Subvention Amount (A)*(E) :	
			25,785.60
		Subvented Expenditure⁴ :	
			22,000.00
		NSA Monitoring Fee:	
			3,045.00
		Savings :	
			-

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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:

- (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 - (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 - (iii) 4 hours for carrying out supervision of the programme; and
 - (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
- Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-TSW-1 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tin Shui Wai Eagle Rugby Club - Training Program I
 Category : C(IV) Community Sports Club Projects
 Date of Programme : April to June 2017
 Venue / Destination: Tin Yip Road Park
 No. of Athletes : 89

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			
II. Staff Remuneration			
1 Coaches ¹	\$186/hr x 21 hours x 8 pax = \$31,248		31,248.00
2 Instructors ¹			
Sub-total:			
III. Printing & Publicity			
IV. Event Related Expenses			
	Venue Charge: \$168/sess x 2 sess x 7		2,352.00
Total Expenditure met by LCSD (A) :			33,600.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			
Total Programme Expenditure (A)+(B)+(C) :			33,600.00
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 100)			8,900.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	8,900.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			24,700.00
Maximum Subvention Level (E)³ :			85%
Maximum Subvention Amount (A)*(E) :			28,560.00
Subvented Expenditure⁴ :			22,000.00
NSA Monitoring Fee:			2,940.00
Savings :			-

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.

⁵ A subsidy of \$2,940 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII 30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-TSW-2 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tin Shui Wai Eagle Rugby Club - Training Program II

Category : C(IV) Community Sports Club Projects

Date of Programme : June - October 2017

Venue / Destination: Tin Yip Road Park

No. of Athletes : 85

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 21 hrs x 8 pax		32,256.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 7		2,352.00
Total Expenditure met by LCSD (A) :			(c)
Total Expenditure met by LCSD (A) :			(d)
Total Expenditure met by LCSD (A) :			(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 100)			8,500.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	8,500.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		26,108.00	(i)=(e)-(h)
Maximum Subvention Level (E) ³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		29,416.80	(l)=(e)*(k)
Subvented Expenditure ⁴ :		22,000.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		3,006.00	
Savings :		-	(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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:

(i) 2 hours for co-ordinating block booking of leisure and sports facilities;

(ii) 22 hours for providing technical support for the CSC to organize sports development activities;

(iii) 4 hours for carrying out supervision of the programme; and

(iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.

Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-TSW-3 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tin Shui Wai Eagle Rugby Club - Training Program III

Category : C(IV) Community Sports Club Projects

Date of Programme : November 2017 - March 2018

Venue / Destination: Tin Shui Wai Sports Ground/Tin Yip Road Park

No. of Athletes : 85

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 18 hrs x 8 pax		27,648.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses			
	Venue Charge: \$168/sess x 2 sess x 6		2,016.00
Total Expenditure met by LCSD (A) :			(c)
29,664.00			(d) (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g)
29,664.00			
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 80)			6,800.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	6,800.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		22,864.00	(i)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		25,214.40	(l)=(e)*(k)
Subvented Expenditure⁴ :		22,000.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		3,045.00	
Savings :		-	(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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII 30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-TW-1 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tsuen Wan Rugby Football Club - Training Program I
 Category : C(IV) Community Sports Club Projects
 Date of Programme : April to July 2017
 Venue / Destination: Tsuen Wan Riviera Park Grass Soccer Pitch/Tin Sau Rugby Pitch
 No. of Athletes : 100

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$186/hr x 15 hours x 10 pax		27,900.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses			
	Venue Charge: \$168/sess x 2 sess x 5		1,680.00
Total Expenditure met by LCSD (A) :			(c)
29,580.00			(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(e)=(a)+(b)+(c)+(d)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(f)
29,580.00			(g)
Total Programme Expenditure (A)+(B)+(C) :			
29,580.00			(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 55)			5,500.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	5,500.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		24,080.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)⁴(E) :		25,143.00	(l)=(e)*(k)
Subvented Expenditure⁴ :		22,000.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		2,940.00	
Savings :		-	(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.

⁵ A subsidy of \$2,940 for NSA's monitoring fee includes 35 man-hours covering four areas of work:

- (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
- (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
- (iii) 4 hours for carrying out supervision of the programme; and
- (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.

Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-TW-2 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tsuen Wan Rugby Football Club - Training Program II
 Category : C(IV) Community Sports Club Projects
 Date of Programme : August to December 2017
 Venue / Destination: Tsuen Wan Riviera Park Grass Soccer Pitch
 No. of Athletes : 100

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 15 hours x 10 pax		28,800.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses			
Venue Charge: \$168/sess x 2 sess x 5			1,680.00
Total Expenditure met by LCSD (A) :			(c)=(a)+(b)+(c)+(d) 30,480.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g) 30,480.00
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 55)			5,500.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	(i) 5,500.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		24,980.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		25,908.00	(l)=(e)*(k)
Subvented Expenditure⁴ :		22,000.00	(m)=(l) or (i) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		3,045.00	
Savings :		-	(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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-TW-3 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tsuen Wan Rugby Football Club - Training Program III

Category : C(IV) Community Sports Club Projects

Date of Programme : December 2017 to March 2018

Venue / Destination: Tsuen Wan Riviera Park Grass Soccer Pitch

No. of Athletes : 100

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 15 hours x 10 pax		28,800.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses			
	Venue Charge: \$168/sess x 2 sess x 5		1,680.00
Total Expenditure met by LCSD (A) :			(c)
30,480.00			(d) (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g)
30,480.00			
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 55)			5,500.00
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			(i)
5,500.00			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		24,980.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		25,908.00	(l)=(e)*(k)
Subvented Expenditure⁴ :		22,000.00	(m)=(j) or (i) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		3,045.00	
Savings :		-	(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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-TM-1 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tuen Mun Sharks Rugby Club - Training Program I
 Category : C(IV) Community Sports Club Projects
 Date of Programme : April to July 2017
 Venue / Destination: Siu Lun Sports Ground/Tuen Mun Tang Shiu Kin Sports Ground
 No. of Athletes : 60

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
		Sub-total:	
II. Staff Remuneration			
1 Coaches ¹	\$186/hr x 24 hours x 6 pax		26,784.00
2 Instructors ¹			
		Sub-total:	
III. Printing & Publicity			
IV. Event Related Expenses			
Venue Charge: \$168/sess x 2 sess x 8			2,688.00
		Total Expenditure met by LCSD (A) :	
			29,472.00
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	
Total Programme Expenditure (A)+(B)+(C) :		29,472.00	
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 80)			4,800.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	
			4,800.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			24,672.00
Maximum Subvention Level (E)³ :			85%
Maximum Subvention Amount (A)*(E) :			25,051.20
Subvented Expenditure⁴ :			22,000.00
NSA Monitoring Fee:			2,940.00
Savings :			-

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.

⁵ A subsidy of \$2,940 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-TM-2 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tuen Mun Sharks Rugby Club - Training Program II

Category : C(IV) Community Sports Club Projects

Date of Programme : August to November 2017

Venue / Destination: Siu Lun Sports Ground/Tuen Mun Tang Shiu Kin Sports Ground

No. of Athletes : 60

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 24 hours x 6 pax		27,648.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
IV. Event Related Expenses			
Venue Charge: \$168/seat x 2 seat x 8			2,688.00
Total Expenditure met by LCSD (A) :			(c) (d) (e)=(a)+(b)+(c)+(d)
30,336.00			
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g)
30,336.00			
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 80)			4,800.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	(i) 4,800.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		25,536.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		25,785.60	(l)=(e)*(k)
Subvented Expenditure⁴ :		22,000.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		3,045.00	
Savings :		-	(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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-TM-3 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Tuen Mun Sharks Rugby Club - Training Program III
 Category : C(IV) Community Sports Club Projects
 Date of Programme : December 2017 to March 2018
 Venue / Destination: Siu Lun Sports Ground/Tuen Mun Tang Shiu Kin Sports Ground
 No. of Athletes : 60

Original Allocation : \$ 22000		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	\$192/hr x 24 hours x 6 pax		27,648.00
2 Instructors ¹			
Sub-total:			(b)
III. Printing & Publicity			
			(c)
IV. Event Related Expenses			
Venue Charge: \$168/sess x 2 sess x 8			2,688.00
Total Expenditure met by LCSD (A) :			(d)
Total Expenditure met by LCSD (A) :			(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			30,336.00
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ 80)			4,800.00
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			(i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		25,536.00	(j)=(e)-(i)
Maximum Subvention Level (E) ³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		25,785.60	(l)=(e)*(k)
Subvented Expenditure ⁴ :		22,000.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
NSA Monitoring Fee:		3,045.00	
Savings :		-	(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.

⁵ A subsidy of \$3045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
 (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
 (iii) 4 hours for carrying out supervision of the programme; and
 (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-Perf Mon to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Community Sports Club Projects - Performance Monitoring Fee under each CSC
 Category : C(IV) Community Sports Club Projects
 Date of Programme : April 2017 to March 2018
 Venue / Destination : Hong Kong

(Original Allocation : \$ 79380) (Revised Allocation: \$ 81459)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		
2 Air Fare ¹		
3 Other Items		
Sub-total:		(a)
II. Staff Remuneration		
1 Coaches ¹		
2 Instructors ¹		
Sub-total:		(b)
III. Printing & Publicity		
IV. Event Related Expenses		
	NSA Monitoring Fee for 9 CSCs : see below	81,231.00
Total Expenditure met by LCSD (A) :		(c) (a) + (b) + (c) + (d)
Total NVC (B) :		(f)
(B) National Venue Charges (NVC)		
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		(g)
Total Programme Expenditure (A)+(B)+(C) :		(b) (c) + (f) + (g)
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$)		
2 Admission Fee: (\$)		
Total (\$)		(i)
Total Income (D) :		(i)
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		(j) (a)-(i)
Maximum Subvention Level (E) ³ :		(k)
Maximum Subvention Amount (A)*(E) :		(l) (a)*(k)
Subvented Expenditure ⁴ :		(m) (j) or (l) or 'revised allocation', whichever is the less
Savings :		(n) 'revised allocation' - (m)

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

- 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 Expenditure⁴ 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.
- A subsidy of \$81,459 for NSA's monitoring fee includes 35 man-hours covering four areas of work:
 - 2 hours for co-ordinating block booking of leisure and sports facilities;
 - 22 hours for providing technical support for the CSC to organize sports development activities;
 - 4 hours for carrying out supervision of the programme; and
 - 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.
 Relevant details can be retrieved from the *Handbook for National Sports Associations* in page CB VII. 30 (Annex 7.8).

Expenditure	Amount (HK\$)
NSA Monitoring Fee:	
- Aberdeen Dolphin Mini Rugby Club - Rugby Training Programme (Phase I)	2,910.00
- Aberdeen Dolphin Mini Rugby Club - Rugby Training Programme (Phase II)	3,045.00
- Aberdeen Dolphin Mini Rugby Club - Rugby Training Programme (Phase III)	3,045.00
- East Kowloon Mini Rugby Club - Rugby Training Programme (Phase I)	2,910.00
- East Kowloon Mini Rugby Club - Rugby Training Programme (Phase II)	3,045.00
- East Kowloon Mini Rugby Club - Rugby Training Programme (Phase III)	3,045.00
- Monkey Mini Rugby Club - Rugby Training Programme (Phase I)	2,910.00
- Monkey Mini Rugby Club - Rugby Training Programme (Phase II)	3,045.00
- Monkey Mini Rugby Club - Rugby Training Programme (Phase III)	3,045.00
- Sha Tin Sha Pei Rugby Club - Rugby Training Programme (Phase I)	2,910.00
- Sha Tin Sha Pei Rugby Club - Rugby Training Programme (Phase II)	3,045.00
- Sha Tin Sha Pei Rugby Club - Rugby Training Programme (Phase III)	3,045.00
- Tai Hang Tung Shaolin Rugby Club - Rugby Training Programme (Phase I)	2,910.00
- Tai Hang Tung Shaolin Rugby Club - Rugby Training Programme (Phase II)	3,045.00
- Tai Hang Tung Shaolin Rugby Club - Rugby Training Programme (Phase III)	3,045.00
- Tai Po Dragons Mini Rugby Club - Rugby Training Programme (Phase I)	2,910.00
- Tai Po Dragons Mini Rugby Club - Rugby Training Programme (Phase II)	3,045.00
- Tai Po Dragons Mini Rugby Club - Rugby Training Programme (Phase III)	3,045.00
- Tin Shui Wai Eagle Rugby Club - Rugby Training Programme (Phase I)	2,910.00
- Tin Shui Wai Eagle Rugby Club - Rugby Training Programme (Phase II)	3,060.00
- Tin Shui Wai Eagle Rugby Club - Rugby Training Programme (Phase III)	3,045.00
- Tsuen Wan Mini Rugby Club - Rugby Training Programme (Phase I)	2,910.00
- Tsuen Wan Mini Rugby Club - Rugby Training Programme (Phase II)	3,045.00
- Tsuen Wan Mini Rugby Club - Rugby Training Programme (Phase III)	3,045.00
- Tuen Mun Sharks Mini Rugby Club - Training Programme (Phase I)	2,910.00
- Tuen Mun Sharks Mini Rugby Club - Training Programme (Phase II)	3,045.00
- Tuen Mun Sharks Mini Rugby Club - Training Programme (Phase III)	3,045.00
Total:	81,231.00

Please provide the amounts with 2 places of decimal.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.26-New CSC & NSA Work Fee

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Community Sports Club Projects - NSA Preparation Work Fee
 Category : C(IV) Community Sports Club Projects
 Date of Programme : April 2017 to March 2018
 Venue / Destination: Hong Kong

(Revised Allocation: \$ 15660)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
		Sub-total:	
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			
		Sub-total:	
III. Printing & Publicity			
IV. Event Related Expenses			
		NSA Preparation work Fee : \$87/hr x 20 hrs x 9 CSCs	15,660.00
		Total Expenditure met by LCSD (A) :	
		15,660.00	
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	
		15,660.00	
Total Programme Expenditure (A)+(B)+(C) :			
		15,660.00	
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$)			
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	
		-	
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		15,660.00	
Maximum Subvention Level (E)³ :		100%	
Maximum Subvention Amount (A)*(E) :		15,660.00	
Subvented Expenditure⁴ :		15,660.00	
Savings :		-	

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.

⁵ A subsidy of \$3,045 for NSA's monitoring fee includes 35 man-hours covering four areas of work:

- (i) 2 hours for co-ordinating block booking of leisure and sports facilities;
- (ii) 22 hours for providing technical support for the CSC to organize sports development activities;
- (iii) 4 hours for carrying out supervision of the programme; and
- (iv) 7 hours for checking and certifying the receipts and statement of accounts submitted by the CSC.

Relevant details can be retrieved from the *Handbook for National Sports Associations* in page Ch VII_30 (Annex 7.8).

Please provide the amounts with 2 places of decimal.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.27 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Referee - Touch Rugby Course 1 (FIT Referee Presenter Introductory Course)
 Category : D(I) Official Training Programme
 Date of Programme : 2 May 2017
 Venue / Destination: Hong Kong
 No. of Participants : 11

		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
I. Board & Lodging			
1 Airfare	S700/D x 2D x 3P	4,200.00	
2 Hotel Accommodation			
3 Airport Transfer			
4 Meals			
		Sub-total:	4,200.00 (a)
II. Staff Remuneration			
1 Instructors ¹	S400/D x 1 D x 4 P	1,600.00	
2		-	
		Sub-total:	1,600.00 (b)
III. Printing & Publicity			
		Sub-total:	- (c)
IV. Event Related Expenses	Stationery	373.50	
		Total Expenditure met by LCSD (A) :	6,173.50 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	0 (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1			
2			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	- (g)
Total Programme Expenditure (A)+(B)+(C) :		6,173.50 (h)=(e)+(f)+(g)	
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee	S300 x 10P	3,000.00	
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) : 3,000.00 (i)	
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		3,173.50	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		70%	(k)
Maximum Subvention Amount (A)*(E) :		4,321.45	(l)=(e)*(k)
Subvented Expenditure⁴ :		3,173.50	(m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :			(n)='revised allocation' - (m)

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

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.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.28 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Referee - Touch Rugby Course 2 (2017 FIT Referee Level 1 Course)
 Category : D(I) Official Training Programme
 Date of Programme : 4 May 2017
 Venue / Destination: Hong Kong
 No. of Participants : 31

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
I. Board & Lodging		
1 Hotel Accommodation for overseas instructors	2-3/5: \$700 x 2 D x 3 P = \$4200	5,560.00
3	2-3/5: \$680 x 2 D x 1 P = \$ 1360	
4		
Sub-total:		5,560.00 (a)
II. Staff Remuneration		
1 <u>Instructors</u> ¹	Overseas Instructor :\$400/D x 1D x 4P	1,600.00
2	Local Instructor : \$250/Hr x 4 Hrs	1,000.00
Sub-total:		2,600.00 (b)
III. Printing & Publicity		
		-
Sub-total:		- (c)
IV. Event Related Expenses		
		373.50
Total Expenditure met by LCSD (A) :		8,533.50 (d)
(B) Notional Venue Charges (NVC)		0
Total NVC (B) :		- (e)=(a)+(b)+(c)+(d)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1		
2		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		- (f)
Total Programme Expenditure (A)+(B)+(C) :		8,533.50 (g)
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee	\$200 x 28P	5,600.00
2 Admission Fee: (\$)		
Total (\$)		Total Income (D) : 5,600.00 (i)
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		2,933.50 (j)=(e)-(i)
Maximum Subvention Level (E)³ :		70% (k)
Maximum Subvention Amount (A)*(E) :		5,973.45 (l)=(e)*(k)
Subvented Expenditure⁴ :		2,933.50 (m)=(j) or (l) or 'revised allocation', whichever is the less
Savings :		- (n)='revised allocation' - (m)

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

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.

Please provide the amounts with 2 places of decimal.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.29 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Asia Rugby Annual General Meeting (World Rugby SAG Meeting)
 Category : D(II) Meeting/Conference
 Date of Programme : 11-13/10/2017
 Venue / Destination: London
 No. of Participants : 1

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
I. Board & Lodging		
1 Airfare		15,311.00
2 Meals		2,032.01
Sub-total:		17,343.01
II. Staff Remuneration		
1 Coaches ¹		-
2 Instructors ¹		-
Sub-total:		-
III. Printing & Publicity		
Sub-total:		-
IV. Event Related Expenses		
Sub-total:		-
Total Expenditure met by LCSD (A) :		17,343.01
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1		
2		
3		
4		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		17,343.01
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1		
2 Admission Fee: (\$)		
Total (\$)		
Total Income (D) :		-
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		17,343.01
Maximum Subvention Level (E)³ :		70%
Maximum Subvention Amount (A)⁴(E) :		12,140.11
Subvented Expenditure⁴ :		12,140.11
Savings :		-

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.

Please provide the amounts with 2 places of decimal.

Proforma for Breakdown of Programme Expenses for a Programme Subvented by LCSD

APPENDIX 1.30 to Statement 3

Name of NSA: Hong Kong Rugby Union

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018

Name of Programme : Asian Rugby Council Meeting
 Category : D(II) Meeting/Conference
 Date of Programme : 18-23 May 2017
 Venue / Destination: Mongolia
 No. of Participants : 2

Description	Actual Expenditure	
	Breakdown	Amount (HK\$)
I. Board & Lodging		
1 Airfare	Robert McRobbie & Frederick Au \$11170 x 2P	22,340.00
2 Hotel Accommodation		
3 Airport Transfer		
4 Meals		
Sub-total:		22,340.00
II. Staff Remuneration		
1 Coaches ¹		-
2 Instructors ¹		-
Sub-total:		-
III. Printing & Publicity		
Sub-total:		-
IV. Event Related Expenses		
Sub-total:		-
Total Expenditure met by LCSD (A) :		22,340.00
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1		
2		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		22,340.00
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 ARFU Allowance	USD1000 = @\$7.753	7,753.00
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	7,753.00
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		14,587.00
Maximum Subvention Level (E)³ :		70%
Maximum Subvention Amount (A)*(E) :		15,638.00
Subvented Expenditure⁴ :		14,587.00
Savings :		-

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: Hong Kong Rugby Union

Statement of Use of Reserve Fund (Statement 4)

For the Financial Year Ended 31 March 2018 (Note 1)

Description of Item/Programme	Approved Amount (Note 2) (HK\$) (a)	Actual Expenditure (HK\$) (b)	Savings (Note 3) (HK\$) (c)=(a)-(b)	Breakdown as per Appendix (Note 4)
(A) Use of Reserve Fund Approved in 2015-16				
<i>Personnel Expenses</i>				
(a)	-	-	-	
(b)	-	-	-	
Personnel Expenses Sub-total	-	-	-	
<i>Office Expenses</i>				
(a)	-	-	-	
(b)	-	-	-	
Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>				
(a)	-	-	-	A1
(b)	-	-	-	A2
Programme Expenses Sub-total	-	-	-	
Use of Reserve Fund 2015-16 Total	-	-	-	
(B) Use of Reserve Fund Approved in 2016-17				
<i>Personnel Expenses</i>				
(a)	-	-	-	
(b)	-	-	-	
Personnel Expenses Sub-total	-	-	-	
<i>Office Expenses</i>				
(a)	-	-	-	
(b)	-	-	-	
Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>				
(a) Cup of Nations	640,000.00	640,000.00	-	B1
(b)	-	-	-	B2
Programme Expenses Sub-total	640,000.00	640,000.00	-	
Use of Reserve Fund 2016-17 Total	640,000.00	640,000.00	-	
(C) Use of Reserve Fund Approved in 2017-18				
<i>Personnel Expenses</i>				
(a)	-	-	-	
(b)	-	-	-	
Personnel Expenses Sub-total	-	-	-	
<i>Office Expenses</i>				
(a)	-	-	-	
(b)	-	-	-	
Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>				
(a)	-	-	-	C1
(b)	-	-	-	C2
Programme Expenses Sub-total	-	-	-	
Use of Reserve Fund 2017-18 Total	-	-	-	
Total for Approved Use of Reserve Fund: (A)+(B)+(C)	640,000.00	640,000.00	-	

¹ For items which were completed in years 2016-17 with expenditure already reported in the respective annual accounts, they should not be included again to avoid duplication of recognised savings.

² The approved amount refers to the exact amount as stated in the approval letter from LCSD.

³ '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'.

⁴ Breakdown of programme expenses for each completed programme should be provided at Appendix to Statement 4.