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

	HK\$	
Cash subvention from LCSD		
Original cash subvention allocated at the beginning of the financial year		
(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)
	5,005,500,00	/
Add: Additional subvention from LCSD	241,634.00	(b)
- Additional funding for a Sports Executive : \$147,359.00		
- Additional Office Equipment : \$50,000	ŀ	
- Additional Programme funding :\$44,275]	
Less: 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)
Expenditure ³		
Total expenditure incurred for the year 2017-18	11,089,333.12	(é)
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.

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.

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.

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

		Revised	Revised Allocation (HK\$) (Note 1)			
Approved Subvented Posts	Original Allocation (HK\$)	Additional Allocation (Note 2)	Netted-off Amount (Note 3)	Total Net Allocation	Actual Expenditure (Note 4) (HK\$)	
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) Total expenditure for Personnel Expenses

3,819,672.50

(d)=(b)+(c)

(b)

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

(2,183,911.50)

(e)=(a)-(b)

Other income

(i) Sponsorship / Donation (ii) Contribution from the Association/Other Resources (note 5)

2,183,911.50 íel

Surplus/(Deficiency) for Personnel Expenses

(h)=(a)-(d)+(f)+(g)

Savings from LCSD cash subvention

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

(i)=(e) or 0

Please provide the amounts with 2 places of decimal.

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.

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.

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.

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.

Na	me	of	NS	Δ:

Hong Kong Rugby Union

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

Expenditure

(A) Expenditure Met by LCSD

	Original	Revised .	Allocation (HK\$) (Not	e 1)	Actual	
Expenses	Allocation	Additional	Netted-off	Total Net	Expenditure (Note 1)	
	(HK\$)	Allocation (Note 2)	Amount (Note 3)	Allocation	(HK\$)	
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	
 Rentral 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	

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

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

(e)=(a}-(b)

(b)

Other income

Sponsorship / Donation

(iii) Contribution from the Association/Other Resources (Note 8)

(f)

39,365,60 (g)

Surplus/(Deficiency) for Office Expenses

(h)=(a)-(d)+(f)+(a)

Savings from LCSD subvention

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

- (i)=(e) or 0
- There is no need to include the approved use of Reserve Fund. The amount should be dealt with separately in the Statement of Use of Reserve Fund.
- 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.
- No 'sundry' expenses should be reported.
- Only rent and rates for office of the NSA accommodated outside the Olympic House are included under 'Rent and Rates'.
- 'Audit Fee' covers only those fees in respect of reasonable assurance engagement on Annual Accounts of the Subvention and the Reserve Fund. Audit fees in respect of audit of the association as a whole should not be included.
- 'Insurance Premium Fee' refers to the premium expenses for public liability insurance in respect of subvented programmes.
- 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.

Statement of Programme Expenses (Statement 3)

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

(I) Allocation for 2017-18

Cash subvention from LCSD (Revised Allocation)

3,389,245.00 (a)

HK\$

Expenditure

				IK\$) (Note 1)	Actual	Subvented		
Programme	Original Cash Subvention (HK\$)	Additional Allocation	Netted-off Amount	Total Net	Expenditure	Expenditure	Savings (if any) (Note 6) (HK\$)	Breakde as per
	Subvention (114.5)	(Note 2)	(Note 3)	Allocation	(Note 4) (HK\$)	(Note 5) (HK\$)	6) (118.3)	Append
OMPLETED PROGRAMMES								
at A(I) International Event Held Outside Hong Kong								
(1) Asia Rugby Championships - Away - Match 1 (2) Asia Rugby Championships - Away - Match 2		-	-		254,236,36	194,072.76 109.802.92		1.1
(3) World Rugby Junior World Rugby Trophy	933,948.00	-	•	933,948.00	140,313.12 836,066.26	218,696.96	(107,655.52)	1.2
(4) ARFU Junior Asian Championships	705,740,00	l .		752,540.00	184,042.42	156,951.38	(107,055.52)	1.4
(5) Women 15's Tour (ARWC)		l -			230,786.85	181,076.40		1.5
(6) Men 15's Tour (Kenya Test Match)					341,062.69	259,200.68		1.6
(7) Feeder Programme-HK Development XV's Asia Tour	256,006.00	-		256,006,00	203,970.90	177,808.43	!	1.7
Cat A(I) Sub-total	1,189,954.00	•		1,189,954.00	2,190,478,60	1,297,609.52	(107,655,52)	
Category A Sub-total	1,189,954.00	-	•	1,189,954.00	2,190,478.60	1,297,609.52	(107,655.52)	
at B(I) National/Junior Squad Training Programme								
(1) Hong Kong Men 15's Training		728.00			149,599.18	90,022.00		1.8
(2) Hong Kong Women 15's Training		416.00			187,107.40	67,634.00		1.9
(3) U14's Men's Junior Squad Training		416.00		349,768.00	26,095.33	26,095.33	1	1.10
(4) U20's Men's Junior Squad Training	346,700.00	338.00			83,711.33	43,328.00	26,733.34	1.11
(5) U16s Men's Junior Squad Training		416.00			32,724.33	31,139.33		1.12
(6) U19's Women's Junior Squad Training		338.00			52,026.33	39,868.00		1.13
(7) U19's Men's Junior Squad Training	346,700.00	3,068.00		349,768.00	37,433.33	24,948.00	26 222 24	1.34
Cat B(I) Sub-total	346,700.00	3,008.00		349,768.00	568,697.23	323,034.66	26,733.34	
at B(II) Regional Squad Training Programme		ĺ						
(1) Club District Teams Training 2017-18	140,486.00			140,486,00	180,908.00	140,486.00	-	1.15
Cat B(II) Sub-lotal	140,486.00	2.040.00		140,486.00	180,908.00	140,486.00		
Category B Sub-total	487,186.00	3,068.00		490,254.00	749,605.23	463,520.66	26,733.34	
at C(I) Training Programme								
(1) Elementary Rugby Training Course 2017	76,966,00			76,966.00	299,042.50	76,966.00	_	1.16
(2) Summer Rugby Training Course 2017	144,768,00	15,473,00		160,241.00	1,234,724.68	144,768.00	15,473.00	3.17
(3) Touch Rugby Promotional Course 2017-18	7,952,00	612,00		8,564.00	39,484.00	7,534.00	1,030.00	1,18
(4) Feeder Program-Summer Identity Camp 2017	4,475.00	321.00		4,796.00	9,359.00	-	4,796.00	3.19
(5) Feeder Program-Junior Step Training Programme 2017	17,248,00	183,00		17,431.00	2,400.00	2,040,00	15,391.00	1.20
Cat C(I) Sub-total	251,409.00	16,589,00	-	267,998.00	1,585,010.18	231,308,00	36,690.00	
at C(II) School Sports Programme								
(1) Sport Demonstration	45,500.00	1,311,00	_	46,811.00	63,007.50	38,017.50	8,793.50	1.21-7
(2) Easy Sport Programme	171,564.00	7,932.00	-	179,496.00	306,764.00	168,174,00	11,322,00	1.21-E
(3) Outreach Coaching Programme (Non-School Team)	46,172.00	2,214.00	7,200.00	41,186.00	60,906.00	33,114.00	8,072.00	1.21-0
(4) Outreach Coaching Programme (School Team)	167,580.00	7,446.00	-	175,026.00	342,468,00	175,026.00	· -	1.21-5
(5) Joint School Sports Training Programme (Phase 1)	28,828.00	1,716.00	7,636.00	22,908.00	41,508.00	22,908.00	-	1.21-1
(6) Joint School Sports Training Programme (Phase 2)	14,976.00		-	14,976.00	26,035.50	11,155.50	3,820.50	1.21-8
(7) Easy Sport Competition - Try Rugby	10,724.00	-	-	10,724.00	26,494,00	10,284.00	440.00	1.21-0
Cat C(II) Sub-total	485,344.00	20,619.00	14,836.00	491,127.00	867,183.00	458,679.00	32,448.00	
at C(UI) Local Competition								
(1) LCSD Summer Touch Festival (Phase I, II)	72,569.00	459.00		73,028.00	207,647,00	7,753.00	65,275.00	1.22
(2) New Years Day Youth Rugby Tournament 2018	50,138.00	129.00		50,267.00	158,224,40	-	50,267.00	1.23
(3) Touch Winter League 2017	25,584.00	642.00		26,226.00	50,731.00	-	26,226.00	1.24
(4) Inter Secondary School Touch Rugby Championships (Summer)	15,780.00			15,780.00	61,156.60	15,780.00	-	1.25
Cat C(III) Sub-total	164,071.00	1,230.00		165,301.00	477,759.00	23,533.00	141,768,00	
at C(IV) Community Sports Club Programme								
(1) Sports Development Programme		İ						
Aberdeen Dolphin Mini Rugby Club - Rughy Training Programme (Phase I)	22,000.00			22,000.00	33,156.00	22,000.00		1.26-4
Aberdeen Dolphin Mini Rugby Club - Rugby Training Programme (Phase II)	22,000.00			22,000.00	39,312.00	22,000,00		1.26-/
Aberdeen Dolphin Mini Rugby Club - Rugby Training Programme (Phase III)	22,000.00			22,000.00	39,312.00	22,000,00	-	1.26-/
- East Kowloon Mini Rugby Club - Rugby Training Programme (Phase I)	22,000,00			22,000.00	35,712.00	22,000,00		1,26-1
- East Kowloon Mini Rugby Club - Rugby Training Programme (Phase II)	22,000,00			22,000.00	36,864.00	22,000.00	-	1.26-6
- East Kowloon Mini Rugby Club - Rugby Training Programme (Phase III)	22,000,00			22,000.00	36,864.00	22,000.00	-	1.26-1
- Monkey Mini Rughy Club - Rughy Training Programme (Phase I)	22,000,00			22,000.00	41,412.00	22,000,00	-	1.26-6
- Monkey Mini Rugby Club - Rugby Training Programme (Phase II) - Monkey Mini Rugby Club - Rugby Training Programme (Phase III)	22,000.00			22,000.00	42,672.00	22,000.00	- 0 440.00	1.26-1
Monkey Mini Rugby Club - Rugby Training Programme (Phase III) Shafin Sha Pei Rugby Club - Rugby Training Programme (Phase I)	22,000,00 22,000,00			22,000.00 22,000.00	24,960.00 29,694.00	13,560,00 22,000.00	8,440.00	1.26-5
- Shatin Sha Pei Rughy Club - Rughy Training Programme (Phase II)	22,000.00			22,000.00	30,576,00	22,000.00	-	1.264
- Shatin Sha Pei Rugby Club - Rugby Training Programme (Phase III)	22,000.00			22,000.00	30,576,00	22,000.00	:	1.26-5
- Tai Hang Tung Shiaolin Rugby Club - Rugby Training Programme (Phase I)	22,000.00			22,000,00	35,496,00	22,000.00	.	1.26-1
- Tai Hang Tung Shiaolin Rughy Club - Rughy Training Programme (Phase II)	22,000.00	:		22,000,00	36,576.00	22,000.00		1.26-1
- Tai Hang Tung Shiaolin Rughy Club - Rughy Training Programme (Phase III)	22,000.00	'		22,000,00	36,576.00	22,000.00		1.26-1
- Tai Po Dragons Mini Rughy Club - Rugby Training Programme (Phase I)	22,000.00	-		22,000.00	29,472.00	22,000.00		1.26-1
- Tai Po Dragons Mini Rugby Club - Rugby Training Programme (Phase II)	22,000.00			22,000.00	30,336.00	22,000.00		1.26-1
	22,000.00			22,000.00	30,336.00	22,000.00	•	1.26-1
- Tai Po Dragons Mini Rugby Club - Rugby Training Programme (Phase III)		· ·		22,009.00	33,600.00	22,000.00	-	1.26-1
- Tai Po Dragons Mini Rugby Club - Rugby Training Programme (Phase III) - Tin Shui Wai Eagle Rugby Club - Rugby Training Programme (Phase I)	22,000.00			22,000.00 22,000.00	34,608.00 29,664.00	22,000.00	-	1.26-7
- Tai Po Dragons Mini Rugby Club - Rugby Training Programme (Phase III) - Tin Shui Wai Eagle Rugby Club - Rugby Training Programme (Phase I) - Tin Shui Wai Eagle Rugby Club - Rugby Training Programme (Phase II)	22,000.00				29,664.00	22,000.00 22,000.00	-	1.26-1
- Tai Po Dragons Mini Rughy Club - Rughy Training Programme (Phase III) - Tin Shui Wai Eagle Rughy Club - Rughy Training Programme (Phase I) - Tin Shui Wai Eagle Rughy Club - Rughy Training Programme (Phase III) - Tin Shui Wai Eagle Rughy Club - Rughy Training Programme (Phase III)	22,000.00 22,000.00	!		72 000 00				1.26-1
- Tai Po Dragons Mini Rugby Club - Rugby Training Programme (Phase III) - Tin Shai Wai Eagle Rugby Club - Rugby Training Programme (Phase 0) - Tin Shai Wai Eagle Rugby Club - Rugby Training Programme (Phase II) - Tin Shai Wai Eagle Rugby Club - Rugby Training Programme (Phase III) - Tsuen Wan Mini Rugby Club - Rugby Training Programme (Phase II)	22,000.00 22,000.00 22,000.00	!		22,000.00 22,000.00				
- Tai Po Dragons Mini Rugby Club - Rugby Training Programme (Phase III) - Tin Shui Wai Eagle Rugby Club - Rugby Training Programme (Phase I) - Tin Shui Wai Eagle Rugby Club - Rugby Training Programme (Phase II) - Tin Shui Wai Eagle Rugby Club - Rugby Training Programme (Phase III) - Tsuon Wan Mini Rugby Club - Rugby Training Programme (Phase II) - Tsuon Wan Mini Rugby Club - Rugby Training Programme (Phase II)	22,000.00 22,000.00 22,000.00 22,000.00			22,000.00	30,480.00	22,000.00	-	
- Tai Po Dragons Mini Rughy Club - Rugby Training Programme (Phase III) - Tin Shui Wai Eagle Rughy Club - Rugby Training Programme (Phase I) - Tin Shui Wai Eagle Rughy Club - Rugby Training Programme (Phase II) - Tin Shui Wai Eagle Rugby Club - Rugby Training Programme (Phase III) - Tsuen Wan Mini Rugby Club - Rugby Training Programme (Phase II)	22,000.00 22,000.00 22,000.00	;		22,000.00 22,000.00	30,480.00 30,480.00	22,000.00 22,000.00		1.26-1
- Tai Po Dragons Mini Rugby Club - Rugby Training Programme (Phase III) - Tin Shai Wai Eagle Rugby Club - Rugby Training Programme (Phase I) - Tin Shai Wai Eagle Rugby Club - Rugby Training Programme (Phase II) - Tin Shai Wai Eagle Rugby Club - Rugby Training Programme (Phase III) - Tsuen Wan Mini Rugby Club - Rugby Training Programme (Phase I) - Tsuen Wan Mini Rugby Club - Rugby Training Programme (Phase III) - Tsuen Wan Mini Rugby Club - Rugby Training Programme (Phase III)	22,000.00 22,000.00 22,000.00 22,000.00 22,000.00	:	:	22,000.00 22,000.00 22,000.00	30,480.00 30,480.00 29,472.00	22,000.00 22,000.00 22,000.00	-	1.26-1 1.26-1
- Tai Po Dragons Mini Rughy Club - Rughy Training Programme (Phase III) - Tin Shui Wai Eagle Rughy Club - Rughy Training Programme (Phase I) - Tin Shui Wai Eagle Rughy Club - Rughy Training Programme (Phase II) - Tin Shui Wai Eagle Rughy Club - Rughy Training Programme (Phase III) - Tsuen Wan Mini Rughy Club - Rughy Training Programme (Phase II) - Tsuen Wan Mini Rughy Club - Rughy Training Programme (Phase II) - Tsuen Wan Mini Rughy Club - Rughy Training Programme (Phase III) - Tsuen Wan Mini Rughy Club - Rughy Training Programme (Phase III) - Tuen Mun Sharks Mini Rughy Club - Training Programme (Phase II)	22,000.00 22,000.00 22,000.00 22,000.00 22,000.00 22,000.00	!		22,000.00 22,000.00	30,480.00 30,480.00	22,000.00 22,000.00		1.26- 1.26- 1.26-
- Tai Po Dragons Mini Rughy Club - Rughy Training Programme (Phase III) - Tin Shaii Wai Edgek Rughy Club - Rughy Training Programme (Phase I) - Tin Shaii Wai Edgek Rughy Club - Rughy Training Programme (Phase II) - Tin Shaii Wai Edgek Rughy Club - Rughy Training Programme (Phase III) - Tsuen Wan Mini Rughy Club - Rughy Training Programme (Phase II) - Tsuen Wan Mini Rughy Club - Rughy Training Programme (Phase III) - Tsuen Wan Mini Rughy Club - Rughy Training Programme (Phase III) - Tuen Mun Sharks Mini Rughy Club - Training Programme (Phase II) - Tuen Mun Sharks Mini Rughy Club - Training Programme (Phase II)	22,000.00 22,000.00 22,000.00 22,000.00 22,000.00 22,000.00 22,000.00 22,000.00	2,079.00		22,000,00 22,000,00 22,000,00 22,000,00 22,000,00	30,480.00 30,480.00 29,472.00 30,336.00 30,336.00	22,000.00 22,000.00 22,000.00 22,000.00 22,000.00	- - -	1.26-1 1.26-1 1.26-1 1.26-1
- Tai Po Dragons Mini Rughy Club - Rughy Training Programme (Phase III) - Tin Shai Wai Edgle Rughy Club - Rughy Training Programme (Phase I) - Tin Shai Wai Edgle Rughy Club - Rughy Training Programme (Phase II) - Tin Shai Wai Edgle Rughy Club - Rughy Training Programme (Phase III) - Tsuen Wan Mini Rughy Club - Rughy Training Programme (Phase II) - Tsuen Wan Mini Rughy Club - Rughy Training Programme (Phase II) - Tsuen Wan Mini Rughy Club - Rughy Training Programme (Phase III) - Tsuen Wan Sharks Mini Rughy Club - Training Programme (Phase II) - Tuen Mun Sharks Mini Rughy Club - Training Programme (Phase III) - Tuen Mun Sharks Mini Rughy Club - Training Programme (Phase III) - Tuen Mun Sharks Mini Rughy Club - Training Programme (Phase III) - Tuen Mun Sharks Mini Rughy Club - Training Programme (Phase IIII) - Tuen Mun Sharks Mini Rughy Club - Training Programme (Phase IIII) - Tuen Mun Sharks Mini Rughy Club - Training Programme (Phase IIII)	22,000.00 22,000.00 22,000.00 22,000.00 22,000.00 22,000.00 22,000.00 22,000.00 79,380.00	2,079.00 690.00	4 350 0 0	22,000.00 22,000.00 22,000.00 22,000.00 22,000.00 81,459.00	30,480.00 30,480.00 29,472.00 30,336.00 30,336.00 81,231.00	22,000.00 22,000.00 22,000.00 22,000.00 22,000.00 81,231.00	-	1.26-1 1.26-1 1.26-1 1.26-1
- Tai Po Dragons Mini Rughy Club - Rughy Training Programme (Phase III) - Tin Shui Wai Eagle Rughy Club - Rughy Training Programme (Phase I) - Tin Shui Wai Eagle Rughy Club - Rughy Training Programme (Phase II) - Tin Shui Wai Eagle Rughy Club - Rughy Training Programme (Phase III) - Tsuen Wai Mini Rughy Club - Rughy Training Programme (Phase II) - Tsuen Wan Mini Rughy Club - Rughy Training Programme (Phase III) - Tsuen Wan Mini Rughy Club - Rughy Training Programme (Phase III) - Tuen Mun Sharks Mini Rughy Club - Training Programme (Phase II) - Tuen Mun Sharks Mini Rughy Club - Training Programme (Phase III) - Tuen Mun Sharks Mini Rughy Club - Training Programme (Phase III)	22,000.00 22,000.00 22,000.00 22,000.00 22,000.00 22,000.00 22,000.00 22,000.00	2,079.00 690.00 2,769.00	4,350.00	22,000,00 22,000,00 22,000,00 22,000,00 22,000,00	30,480.00 30,480.00 29,472.00 30,336.00 30,336.00	22,000.00 22,000.00 22,000.00 22,000.00 22,000.00	- - -	1.26-1 1.26-1 1.26-1 1.26-1

				Revised Allocation (HK\$) (Note 1)			Subvented	T	1
Programme		Original Cash Subvention (HK\$)	Additional Allocation (Note 2)	Netted-off Amount (Note 3)	Total Net Allocation	Actual Expenditure (Note 4) (HK\$)	Expenditure (Note 5) (HK\$)	Savings (if any) (Note 6) (HK\$)	Breakdow as per Appendix
Cat D(1) Training Programme for Officials (1) Referee - Touch Rugby Course 1 (2) Referee - Touch Rugby Course 2	_	20,244.08		-	20,244.00	6,173.50 8,533.50	3,173,50 2,933,50	14,137,00	1.27 1.28
	Cat D(I) Sub-total	20,244,00			20,244.00	14,707.00	6,107.00	14,137.00	Į
Cat D(II) Meeting/Conference (1) Asian Rugby Annual General Meeting (2) Asian Rugby Council Meeting		23,478.00		-	23,478.00	17,343.01 22,340.00	12,140.11 14,587.00	-	1.29 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	J
					· · · · · · · · · · · · · · · · · · ·			7	_
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	-	}
Complet	ed Programmes Total	3,364,156.00	44,275.00	19,186.00	3,389,245.00	6,969,545.02	3,239,705.29	152,788.82	(b)
UNCOMPLETED/CROSS-YEAR PROGRAMMI Uncompleted and carried forward to 2018-19 NA	ES								
Uncompleted/Cross Ye	ат Programmes Total	•						0.00	(c)
								A Total	İ

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

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

(C) Total expenditure for Programme Expenses 6.969.545.02 (D-(d)-(e)

Surplus/(Deficiency) of LCSD subvention allocated in 2017-18 over actual expenditure met by LCSD

(3,580,300.02) (g) (a)+(b)+(c)

3,729,839,73 (e)

Other income
(i) Entry fee / Admission fee (ii) Sponsorship / Donation
(iii) Allowance from World Rugby/ARFU (Note 8)

1,310,222.00 (b) 625,000.00

582,154,09

Surplus/(Deficiency) of income for Programme Expenses

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

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

There is no need to include the approved use of reserve fund and activities subvented under the Arts and Sport Development Fund (ASDF). The approved use of reserve fund should be shown with in the Statement of Use of Reserve Fund (i.e. Statement 4) while activities subvented under ASDF should be reflected in another separate return. This includes virement of funds approved by LCSD. Please provide details of the approved virement in (+) and virement out (-).

'Savings' is recognised for completed programmes only,

Please provide the amounts with 2 places of decimal.

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.

Actual expanditure incurred for the subvented programmes fi.e. not for other purposes) are to be included. This covers the expanditure to be subvented by the LCSD and NSA. Proper use of funding on the four sensitive expanditure items as stated in paragraph 2.18 of the Auditor's Guide should be observed. Please provide breakdown of programme expenses for each completed programme at Appendix to Statement 3.

Subvented Expenditure' is the expenditure incurred and to be subvented by the LCSD for a completed programme after taking into account the income and maximum subvention level as shown in the Appendix to Statement 3 for each programme).

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).

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 programmes expenses.

Name	of NSA:	Hong Kong	Rugov	Unior

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

	Actual Expenditure		
Description	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	
Change of airticket's name		800.00	
3 Accommodation ¹	Athletes: \$459.43/P x 23P x 3 nites=\$31700.77	48,229.26	
	Officials: \$1061.58/P x 4P x 3 nites = \$12738.95		
	Physio: \$1263.18/room/nite x 3 nites = \$3789.54		
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			
Coaches ¹		-	
2 Instructors ¹		-	
III Deinstein C. Bublisher	Sub-total:	-	(b)
III. Printing & Publicity IV. Event Related Expenses	Bank Charge: \$220	10.151.50	(c)
1v. Event Related Expenses	Refreshment: \$8056,58	18,174.58	
	Uniform - Patch expense: \$1150		
	Medical supplies and physio fee : \$8748		
	incurcal supplies and physic ice , 50740		(d)
	Total Expenditure met by LCSD (A):	215,636.40	(e)=(a)+(b)+(c)+(c
(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 officio	eals	6,886.87	
3 Meals for non-subvented officials		9,706.47	
4 Refreshment for non-subvented officials		951.62	
Total Ex	penditure 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) Income ²			
Estimated Amount		Actual Income	
1 ARFU Allowance	US\$2000 x @\$7.7614	15,584.60	
2 Admission Fee: (\$)	<u> </u>		
Total (\$	Total Income (D):	15,584.60	(i)
(E) Total Subvention Granted by LCSD			
Defici	ency of Expenditure met by LCSD over Income (A) - (D) :	200,051.80	(j)=(c)-(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) 'revised allocati
	Savings:		whichever is the lo (n)='revised allocation' - (m)
			unocation - (III)

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

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 25-28 May 2017

Date of Programme :

Venue / Destination: No. of Athletes:

Korea 23

	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	 -		
I. Board & Lodging	-		
l 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	8,694.00	
	Officials: \$201,25/P x 4P x 3 nites = \$2415	2,415.00	
	Physio: \$644/nite x 3 nites	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		•	
2 Instructors ¹		-	
711 To 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Sub-total:	-	(b)
III. Printing & Publicity IV. Event Related Expenses	Pauls Chayan \$527	*******	(c)
iv. Event Related Expenses	Bank Charge: \$533 Refreshment: \$6365.32	16,272.32	
	Uniform - Patch expense : \$900		
	Medical supplies and physio fee: \$8474		
	Medical supplies and physio ice: \$8474		(d)
	Total Expenditure met by LCSD (A):	125,387.52	(e)=(a)+(b)+(c)+
(B) Notional Venue Charges (NVC)			
	Total NVC (B):	<u> </u>	(f)
(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 office	cials	1,932.00	
3 Meals for non-subvented officials		993.60	
	expenditure met by Sponsorship/Donation/NSA/Others (C):	14,925.60	(g)
Total Programme Expenditure (A)+(B)+(C):		140,313.12	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 ARFU Allowance	US\$2000 x @\$7.7923	15,584.60	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	15,584.60	(i)
(E) Total Subvention Granted by LCSD			
Defi	ciency 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 Expenditure ⁴ :	109,802.92	(m)=(j) or (l) 'revised alloca' whichever is the
	Savings:		(n)='revised allocation' - (m)

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

Please provide the amounts with 2 places of decimal,

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.

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 : Venue / Destination: 22/8 - 13/9/2017

Venue / Destination: Uruguay
No. of Athletes: 24

	Actual Expenditure				
Description	iption Breakdown Amount (HKS)				
(A) Expenditure to be met by LCSD	· · · · · · · · · · · · · · · · · · ·		1		
1. Board & Lodging			1		
1 Airtickets	\$16480/P x 29P	477,920.00	1		
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	ļ		
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	77,040.24			
	Phone : \$2772				
	Refreshment: \$13471.35				
	Laundry: \$5861.6				
	Medical expenses : medical supplies : \$27860.29				
	Physio Service Fee: \$25322		(d)		
	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/C	Contribution from the Association/Other Resources				
1 Airfare for top-up/non-subvented participa	nts	111,196.00			
2 Accommodation for non-subvented partici		9,330.12			
3 Meals for non-subvented participants		477.69			
Total Ex	penditure 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) Income ²			- , \-, \-, \\\\\\\\\\\\\\\\\\\\\\\\\\\		
Estimated Amount	Ţ.	4-4			
1 World Rugby Allowance		Actual Income			
2 Admission Fee: (\$)		496,365.49			
Total (\$	Total Income (D)	406 265 40	63		
(E) Total Subvention Granted by LCSD	Total Income (D):	496,365.49	(i)		
<u></u>		··· <u>-</u> -			
Defici	ency 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 Expenditure ⁴ :	218,696.96	(m)=(j) or (l) 'revised allocation whichever is the less		
	Savings :		(n)='revised allocation' - (m)		

Detailed breakdown of the expenditure should be provided.

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

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

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

Name of NSA:	Hong Kong	Rugby	Unior
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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

A(1) International Events Held Outside Hong Kong

7-11 December 2017

Category:
Date of Programme:
Venue / Destination:

Sri Lanka

No. of Athletes:

24

	Actual Expenditure		
Description	Breakdown	Amount (BK\$)	
A) Expenditure to be met by LCSD			
I. Board & Lodging			
l Air Fare ¹	\$4826 x 29P	139,954.00	
2 Visa Fee	USD35 x 29P	8,082.37	
3 Accommodation	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			
l Coaches ¹		•	
2 Instructors ¹		<u> </u>	
	Sub-total:	-	(b)
III. Printing & Publicity		•	(c)
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		cus.
	Total Expenditure met by LCSD (A):	174,390,42	(d) (e)=(a)+(b)+(c)+(
B) Notional Venue Charges (NVC)	Total Expenditure met by Lebb (A).	174,370,42	(6)-(3)*(0)*(6)*(
b) Notional Vende Charges (NVC)	M - 12/10 (D)		
	Total NVC (B):	•	(1)
C) Expenditure Met by Sponsorship/Donation/(Contribution from the Association/Other Resources		
 Airfare for non-subvented officials 		9,652.00	
2			
3			
4			
Total Ex	penditure met by Sponsorship/Donation/NSA/Others (C):	9,652.00	(g)
fotal Programme Expenditure (A)+(B)+(C):		184,042.42	(h)=(v)+(f)+(g)
D) Income ²			
Estimated Amount	1	Actual Income	
1 ARFU Allowance	US\$2000 x @\$7.8098	15.619.60	
2 Admission Fee; (\$)		101017100	
Total (\$)	Total Income (D):	15,619.60	(i)
E) Total Subvention Granted by LCSD		,	
-i	iency of Expenditure met by LCSD over Income (A) - (D);	158,770.82	(j)=(e)-(i)
Dene		· ·	
	Maximum Subvention Level (E)	90%	(k)
	Maximum Subvention Amount (A)*(E):	156,951.38	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	156,951.38	(m)≖(j) or {l) 'revised allocati whichever is the la
	Savings:		(n)='revised allocation' - (m)

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

Please provide the amounts with 2 places of decimal.

 $^{^{\}rm I}$ — 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

Income includes 'carry tees (tron participants) and attrastant uses (tron spreaming, transitional design of training fees' paid by participants for curry to the programme.

e.g. 'currolment fees' and 'training fees' paid by participants for curry 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 affectation, whichever is the less. If there is no change to the original affectation, the revised affectation will be the same amount as the original allocation.

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

Actual Expenditure				
Description	Breakdown	Amount (HK\$)		
(A) Expenditure to be met by LCSD				
J. Board & Lodging				
1 Air Fare	\$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)	12,236.80		
	Officials: \$6526.36 for 5P, 3N (around \$435.1/P)	6,526,36		
	Physio : \$2803.02 for 3N (around \$934.34/N)	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		-		
2 Instructors ¹				
	Sub-total:	-	(b)	
III. Printing & Publicity		-	(c)	
IV. Event Related Expenses	Refreslunent: \$2794.31	12,883.01		
-	Medical Expense: Medical Supplies : \$4088.7, Physio Fee: \$6000	,		
<u> </u>			(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/C	Contribution from the Association/Other Resources			
1 Airfarc for non-subvented officials		15,414.00		
2 Accommodation for non-subvented officie		3,049.65		
3	als	3,049.65		
Total Exc	penditure 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) Income ²	· <u>-</u>		(4) (4) (g)	
Estimated Amount	· · · · · · · · · · · · · · · · · · ·	4-4		
ARFU Allowance	11052000 - 057.0117	Actual Income		
<u> </u>	US\$2000 x @\$7.8117	31,246.80		
2 Admission Fee: (\$) Total (\$)	Tradition (D)	21 245 52		
· · · · · · · · · · · · · · · · · · ·	Total Income (D):	31,246.80	(i)	
(E) Total Subvention Granted by LCSD				
Deficio	ency of Expenditure met by LCSD over Income (A) - (D):	181,076.40	(j)=(c)-(i)	
	Maximum Subvention Level (E) ³ :	90%	(k)	
	Maximum Subvention Amount $(A)^*(E)$:	191,090.88	(l)=(e)*(k)	
	Subvented Expenditure ⁴ ;	181,076.40	(m)=(j) or (l) o '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;

Please provide the amounts with 2 places of decimal.

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.

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

	Actual Expenditure		
Description	Breakdown	Amount (IIK\$)	
(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	
H. Ch. C. D.	Sub-total:	276,934.43	(a)
II. Staff Remuneration			
1 Coaches ¹		-	
2 Instructors ¹		-	
TIT Datastan C. Dakitata	Sub-total:		(b)
III. Printing & Publicity	Stationer v \$400 46	11.077.22	(c)
IV. Event Related Expenses	Stationery: \$488.46 Refreshment: \$6141.86	11,066.32	
	Laundry: \$301.4		
	Phone: \$45.9		
	Medical expense - medical supplies : \$4088.7		
	Medical expense - medical supplies : \$4088.7		(d)
	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/C	ontribution from the Association/Other Resources		
1 Accommodation for non-subvented athlete	s/officials	3,941.38	
2 Airtickets for non-subvented athletes/offic:	als	46,608.00	
3 Visa Fee for non-subvented athletes/official	ls	2,512.56	
Total Exp	enditure 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) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee		•	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	-	(i)
(E) Total Subvention Granted by LCSD			
Deficio	ency 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 Expenditure ⁴ :	259,200.68	(m)=(j) or (l) o 'revised allocation whichever is the less
	Savings:		(n)='revised allocation' - (m)

¹ 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.

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

APPENDIX 1.7 to Statement 3

Amount (HKS)

66,660,00

64,540.87

39,122.35 1,277.50

Name	of NSA:	Hong	Kono	Rughy	Union
Taine	01 13.4.	TIONE	LOUIS	1 LUKOY	CHION

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:

1 Air Fare

3 Meals

Accommodation

4 Local Transport to Hong Kong Airport

2

24-29 August 2017

\$2222 x 30P

\$2151.36/P x 30P

\$260.82 x 5D x 30P

Venue / Destination:

Philippines 25

No. of Athletes:

Original Allocation: Actual Expenditure Description Breakdown (A) Expenditure to be met by LCSD I. Board & Lodging

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	15,856.73	
	Equipment storage fee at HK Airport: \$864		ļ
	Bank Charge: \$1599		
	Phone: \$942		
	Pitch Booking: \$1452.25		
	Medical Related Expenses:		
	Ice: \$824.25 + Medical Supplies : \$4351		
			(d)
	Total Expenditure met by LCSD (A):	197,564.92	(e)=(a)+(b)+(s

		17/100/11/2
(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-cubvented officials		2 222 00

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 Expo	enditure met by Sponsorship/Donation/NSA/Others (C):	6,405.98

Total Expenditure met by Sponsorship/Donation/1956Others (0,403.98	(8)
Total Programme Expenditure (A)+(B)+(C):	203,970.90	(h)=(e)+(f)+(g)
2		1

(D) Income		
Estimated Amount		Actual Income
1		-
2 Admission Fee: (\$)		-
Total (\$)	Total Income (D):	•

(E) Total Subvention Granted by LCSD Deficiency of Expenditure met by LCSD over Income (A) - (D): 197,564.92 (i)=(e)-(i) 90%

Maximum Subvention Level (E)3: Maximum Subvention Amount (A)*(E): 177,808.43

> 177,808.43 Subvented Expenditure⁴:

> > Savings:

(l)=(e)*(k) (m)=(j) or (l) or 'revised allocation', whichever is the less (n)='revised allocation' - (m)

'n

(k)

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.

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

	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 Coach ¹	Mark Fatialofa	80,000.00	
	Sep-Dec 2017: \$429/hr x 46.62/mth x 4 mths		
2 Coach ¹	Anthony Weldon: \$13000/mth x 5 mths		
- Couch	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	(b)
III. Printing & Publicity			
	Sub-total:		(c)
IV. Event Related Expenses	Rugby balls: Active Brands: \$666/P x 40P=\$26640	43,599.18	
	Rhino: S\$50 x20P=\$3073.58		
	Barefoot: S\$30 x 5p= \$861.6		
	Bank Charge: \$440		
•	Laundry: \$385 Water: \$3200		
	Stationery: \$5359		
	Ice: \$3640		(d)
	Total Expenditure met by LCSD (A):	148,949.18	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		0	
	Total NVC (B):	-	(f)
	ontribution from the Association/Other Resources		
1 Coaching Fee - top-up by Union		650.00	
2 Total For	penditure met by Sponsorship/Donation/NSA/Others (C):	(50.00	7.3
Total Programme Expenditure (A)+(B)+(C):	penditure met by Sponsorsuip/Donation/NSA/Others (C):	650.00	(g)
		149,599.18	(h)=(e)+(f)+(g)
(D) Income ² Estimated Amount	· · · · · · · · · · · · · · · · · · ·		
1 Entry Fee		Actual Income	
2 Admission Fee: (\$)		-	
Total (\$)	Total Income (D) :		(i)
(E) Total Subvention Granted by LCSD			
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	148,949,18	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	100%	(k)
	Maximum Subvention Amount (A)*(E):	148,949.18	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	90,022.00	(m)=(j) or (l) or 'revised allocation',
	Savings:		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:

Detailed breakdown of the expenditure should be provided,

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		<u> </u>	
I. Board & Lodging			
1			
2			
TI CLICED	Sub-total:	-	(a)
II. Staff Remuneration	Dalla Mila - Dag Esh 2019, \$2027h 70h \$204 \$102 200	104 550 50	
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	(b)
III. Printing & Publicity			
IV. Event Related Expenses	Sub-total: Purchase of equipment: \$45211.6	64,357.40	(c)
14. Event Related Expenses	Medical expenses: \$16289.8	04,357.40	
	Laundry: \$56		
	Water: \$2800		
			(d)
	Total Expenditure met by LCSD (A):	168,916.90	(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 - Top-up by Association		18,190.50	
2			
	Total Expenditure met by Sponsorship/Donation/NSA/Others (C):	18,190.50	(g)
Total Programme Expenditure (A)+(B)+(C):		187,107.40	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee			
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	-	(i)
(E) Total Subvention Granted by LCSD			
	Deficiency of Expenditure met by LCSD over Income (A) - (D):	168,916.90	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	100%	(k)
	Maximum Subvention Amount (A)*(E):	168,916.90	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	67,634.00	(m)=(j) or (l) 'revised allocatio whichever is the le
	Savings :		(n)='revised allocation' - (m)

Detailed breakdown of the expenditure should be provided.

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

For the maximum subvention level for the respective Category of programme, please refer to 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

Breakdown	of Pro	gramme	Expenses	for	Programi	nes

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

	Actual Expenditure			
	Actual Expenditure			
Description	Breakdown	Amount (HK\$)		
(A) Expenditure to be met by LCSD				
I. Board & Lodging				
1				
2	Cut and I		4-3	
II. Staff Remuneration	Sub-total:		(a)	
1 Coaches ¹				
2 Instructors				
2 Instructors	Sub-total:		(b)	
III. Printing & Publicity			(4)	
	Sub-total:	-	(c)	
IV. Event Related Expenses	Purchase of equipment : mouthguards: \$4116	26,095.33		
	Laundry: \$399 Water: \$1000			
	Venue Charge for training: \$19833.33			
	Stationery: \$747			
	Stationery : 4747		(d)	
	Total Expenditure met by LCSD (A):	26,095.33	(e)=(a)+(b)+(c)+(d)	
(B) Notional Venue Charges (NVC)		ŕ		
	Total NVC (B):		(f)	
(C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources			
1				
2	1 1			
Total	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)	
Total Programme Expenditure (A)+(B)+(C):		26,095.33	(h)=(e)+(f)+(g)	
(D) Income ²				
Estimated Amount		Actual Income		
1 Entry Fee				
2 Admission Fee: (\$)				
Total (\$)	Total Income (D):		(i)	
(E) Total Subvention Granted by LCSD				
De	ficiency 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 Expenditure ⁴ :	26,095.33	(m)=(j) or (i) o revised allocation	
	Savings:		whichever is the les (n)='revised allocation' - (m)	

Detailed breakdown of the expenditure should be provided.

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

For the maximum subvention level for the respective Category of programme, please refer to 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.

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

	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD		-	
I. Board & Lodging			
Ī			
2	Cub 444at		
II. Staff Remuneration	Sub-total:	-	(a)
1 Coaches	Anthony Weldon:Aug: \$429/hr x 30hrs=\$12870	45,474.00	
	Mark Fatialofa:Aug: \$429/hr x 40hrs=\$17160	,	
	The Gym: \$429/hr x 36hrs=\$15444		
2 Instructors ¹			
	Sub-total:	45,474.00	(b)
III. Printing & Publicity			
	Sub-total:		(c)
IV. Event Related Expenses	Laundry: \$1078	21,911.33	(c)
•	Water: \$1000	21,711.00	
	Venue charge for training: \$19833.33		
			(d)
	Total Expenditure met by LCSD (A):	67,385.33	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
	Contribution from the Association/Other Resources		
1 Coaching Fee - top up by Association		16,326.00	
2	Emmiliary and his Control of the Con		
	Expenditure met by Sponsorship/Donation/NSA/Others (C):	16,326.00	(g)
Total Programme Expenditure (A)+(B)+(C):		83,711.33	(h)=(e)+(f)+(g)
(D) Income ²		_	
Estimated Amount		Actual Income	
1 Entry Fee	ļ		
2 Admission Fee: (\$) Total (\$)	The state of the s		d'h
(E) Total Subvention Granted by LCSD	Total Income (D):	<u>-</u>	(i)
· · · · · · · · · · · · · · · · · · ·	C: (F) (I) (I) (I) (I) (I) (I) (I) (I) (I) (I		
De	eficiency of Expenditure met by LCSD over Income (A) - (D):	67,385.33	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	100%	(k)
	Maximum Subvention Amount (A)*(E):	67,385.33	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	43,328.00	(m)=(j) or (l) or 'revised allocation whichever is the les
	Savings :		(n)='revised allocation' - (m)

Detailed breakdown of the expenditure should be provided.

Income 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

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: No. of Participants: Hong Kong 65

	Actual Expenditure	Actual Expenditure						
Description	Breakdown	Amount (HK\$)						
(A) Expenditure to be met by LCSD	•							
I. Board & Lodging								
1								
2								
II GU CCD	Sub-total:	-	(a)					
II. Staff Remuneration	Ch - M - L - L - C41 CB 2 L - C222 - A - C422 - A - C422							
1 Coaches ¹	Chris Marshall : July: \$416/hrx2 hrs=\$832 + Aug: \$429/hrx1 hr=\$429 = total; \$1261	6,665.00						
	Craig Heslop: May: \$283/hr x 2hrs x 5 days = \$2830							
	Chong Shing Hin: Aug: \$429/hr x 6hrs = \$2574							
	Sub-total:	6,665,00	(b)					
III. Printing & Publicity		0,000,00	(0)					
	Sub-total:		(c)					
IV. Event Related Expenses	Purchase of Equipment: Mouthguard: \$4116	24,474.33						
	Laundry: \$525							
	Venue Charge for Training: \$19833.33							
			(4)					
	Total Expenditure met by LCSD (A):	31,139.33	(d) (e)=(a)+(b)+(c)+(d)					
(B) Notional Venue Charges (NVC)	Total Expenditure met by Desp (A).	31,139.33	(e)=(a)+(b)+(c)+(u)					
(B) Notional Venue Charges (NVC)	₩-4-1 NU/C (P) .		40					
(C) Evpanditura Mat by Spansovskin/Danation	Total NVC (B):		(f)					
	/Contribution from the Association/Other Resources	1 505.00						
1 Coaching Fee - Top up by Association 2		1,585.00						
2	Total Expenditure met by Sponsorship/Donation/NSA/Others (C):	1,585.00	(g)					
Total Programme Expenditure (A)+(B)+(C):	Total Experience mee by Sponsorsing/Donation/15/20 mers (C).							
		32,724.33	(h)=(e)+(f)+(g)					
(D) Income ²		,						
Estimated Amount		Actual Income						
1 Entry Fee								
2 Admission Fee; (\$)								
Total (\$)	Total Income (D):	<u> </u>	(i)					
(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)					
			(m)=(j) or (l) or					
	Subvented Expenditure ⁴ :	31,139.33	'revised allocation', whichever is the less					
	Savings:		(n)='revised					
	Savings :		allocation' - (m)					

Detailed breakdown of the expenditure should be provided.

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

For the maximum subvention level for the respective Category of programme, please refer to 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

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:

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

Please provide the amounts with 2 places of decimal.

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.

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

			l
	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2	Sub-total:		63
II. Staff Remuneration	Sup-to(a);	<u>.</u>	(a)
1 Coaches	Feb 2019: \$429/hr x 22 hrs = \$9438	9,438.00	
2 Coaches		,	
	Sub-total:	9,438.00	(b)
III. Printing & Publicity			
	İ		
	Cut Add		
IV. Event Related Expenses	Sub-total: Venue Charge for Training: \$19833.33	19,833.33	(c)
17. Event Netated Expenses	venue Charge for Training , \$19033.33	17,033.33	
<u> </u>			(d)
	Total Expenditure met by LCSD (A):	29,271.33	(e)=(a)+(b)+(c)+(
(B) Notional Venue Charges (NVC)	<u></u>		
(C) D	Total NVC (B):		(f)
	Contribution from the Association/Other Resources		
1 Coaching Fee - top up by the Association		8,162.00	
	penditure met by Sponsorship/Donation/NSA/Others (C):	8,162.00	(4)
Total Programme Expenditure (A)+(B)+(C):	pendicate met by Sponsorsing/Donattom/ts/votners (C):		_
	<u>-</u>	37,433.33	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount Entry Fee		Actual Income	
2 Admission Fee: (\$)	-		
Total (\$	Total Income (D):		(i)
(E) Total Subvention Granted by LCSD	1		1.5
<u> </u>	ency of Expenditure met by LCSD over Income (A) - (D):	29,271,33	(j)=(e)-(i)
Dilli	Maximum Subvention Level (E) ³ :	100%	
	Maximum Subvention Amount (A)*(E):	·	
	Maximum Subvention Amount (A)*(E):	24,948.00	
	Subvented Expenditure ⁴ :	24,948.00	(m)=(j) or (l) 'revised allocat whichever is the l
	Savings :		(n)≈'revised allocation' - (m)

Detailed breakdown of the expenditure should be provided.

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

For the maximum subvention level for the respective Category of programme, please refer to 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.
Please provide the amounts with 2 places of decimal.

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 August 2017 - March 2018

Date of Programme: Venue / Destination:

Hong Kong

No. of Participants:

1100

Allocation: \$140486	cation: \$140486 Actual Expenditure					
Description	Breakdown	Amount (HK\$)				
(A) Expenditure to be met by LCSD						
I. Board & Lodging						
1	T T					
2						
	Sub-total:	•	(a)			
II. Staff Remuneration						
1 Coaches						
2 Instructors						
III Drinting & Dublisies	Sub-total:		(b)			
III. Printing & Publicity						
	Sub-total:	-	(c)			
IV. Event Related Expenses	Hong Kong Island	180,908.00				
Venue Charges:	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					
			(d)			
	Total Expenditure met by LCSD (A):	180,908.00	(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						
	xpenditure met by Sponsorship/Donation/NSA/Others (C):	•	(g)			
Total Programme Expenditure (A)+(B)+(C):		180,908.00	(h)=(e)+(f)+(g)			
(D) Income ²						
Estimated Amount		Actual Income				
1 Entry Fee						
2 Admission Fee: (\$)	<u> </u>					
Total (\$	Total Income (D):	-	(i)			
(E) Total Subvention Granted by LCSD						
Defi	ciency 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)=(c)*(k)			
	Subvented Expenditure ⁴ :	140,486.00	(m)=(j) or (l) or 'revised allocation', whichever is the less			
	Savings:		(n)='revised allocation' - (m)			

Detailed breakdown of the expenditure should be provided,

Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature

e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

For the maximum subvention level for the respective Category of programme, please refer to 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.

Please provide the amounts with 2 places of decimal.

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

C(I) Training Programmes

Category : Date of Programme : Venue / Destination:

May - July 2017 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 & Ledging			
1			
2	Sub-total:		(a)
II. Staff Remuneration	Sub-total.	-	(11)
1 Coaches 1	Pls see below	143,130.00	
2 Instructors ¹		5055.655.555.60	
Mistrate 10	Sub-total:	143,130.00	(b)
III. Printing & Publicity			13570
 Design Fee for poster, banner, 	certificate, application form	2,500.00	
 Printing cost for Receipt 		480.00	
3 Production cost for Banner		835.00	100
	Sub-total:	3,815.00	(c)
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		(d)
	Total Expenditure met by LCSD (A):	208,332.50	(e)=(a)+(b)+(c)+(c
B) Notional Venue Charges (NVC)	***************************************		
	Total NVC (B):	17,632.00	(f)
C) Expenditure Met by Sponsorship/Don	ation/Contribution from the Association/Other Resources	21,022100	100001
Staff Renumeration-Top up for Ins	·	83,772.00	1
2 Staff Renumeration-Top up for Of		2,238.00	
3 Souvenir for participants - towels	The state of the s	4,700.00	
4		4,00000	1
	Total Expenditure met by Sponsorship/Donation/NSA/Others (C):	90,710.00	(g)
Fotal Programme Expenditure (A)+(B)+(C):	316,674.50	(h)=(c)+(f)+(g)
D) Income ²		,	
Estimated Amount	A STATE OF THE STA	Annual Investor	1
1 Entry Fee	\$320/P x 342P	Actual Income 109,440.00	1
Total (\$	Total Income (D) :	109,440.00	(i)
E) Total Subvention Granted by LCSD	Total Income (D) .	102,440.00	1000
z, rom subtemion Gramed by Desb	Deficiency of Expenditure met by LCSD over Income (A) - (D):	98,892.50	(j)=(e)-(i)
			II) SERVES
	Maximum Subvention Level (E) ³ :	85%	200
	Maximum Subvention Amount (A)*(E):	177,082.63	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	76,966.00	(m)=(j) or (l) revised allocation whichever is the lo
	Savings:		(n)='revised
	Savings :		allocation - (m)

income incunes entry tees (from participants) and admission fees (from spectators). This asso includes income with similar nature e.g. kincipants for early 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.

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	1.5	hrs	x 8	D	=	11,400.00		
Phase II	Instructor (Inter)	\$218	x	14	P	×	1.5	hrs	x 8	D	=	36,624.00		
	Ass Instructor (Inter)	\$110	x	10	P	×	1.5	hrs	x 8	D	=_	13,200.00	92,472.00	
Competiti	on													
Phase I	Instructor (Ele)	\$186	х	14	P	X	6	hrs	x 1	D	=	15,624.00		
	Ass. Instructor (Ele)	\$95	×	10	P	×	6	hrs	x 1	D	=	5,700,00		
	Organiser	\$84	X	1	P	X	6	hrs	x 1	D	=	504.00		
	Key Official	\$66	×	2	P	×	6	hrs	x 1	D	=	792 00		
	Official (Referee)	\$61	x	4	P	x	6	hrs	x 1	D	=	1,464 00		
	Official	\$61	х	1	P	х	6	hrs	x 1	D	=	366 00	24,450 00	
Phase II	Instructor (Inter)	\$218	х	14	Р	х	6	hrs	x 1	D	=	18,312.00		
	Ass Instructor (Inter)	\$110	×	10	P	x	6	hrs	x 1	D	=	6,600.00		
	Organiser	\$84	×	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

¹ 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

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 : Date of Programme :

C(1) Training Programmes

Venue / Destination:

No. of Participants:

Andrew Comments of States and Sta

No. of Participants;	1776		
Approved Altocation: \$144768 Revised Allocation : \$160241	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
A) Expenditure to be met by LCSD	1	,,	
I. Board & Lodging			
	Sub-total;		(-)
II. Staff Remuneration	Sub-totat:		(a)
1 Instructors ¹	Pls see below	585,484.50	
2 Official Fee	Pub sesat	8,244,00	4.5
III. Printing & Publicity	Sub-total:	593,728.50	(b)
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) 5 Delivery Fee		10,400.00 560.00	
6 Discount		(1,268.00)	
	Sub-total:		(c)
IV. Event Related Expenses	Ceremony related expenses: \$16200	150,537.00	
	Purchase of equipment: Balls: \$43080, Mouthguard :		
	Cones: \$7560; Bibs: \$8160		
	Souvenir: \$17180 Equipment Transport: \$2542		
	Medical Expenses: \$6220		
	Photography: \$1500		
	Water: \$2175		(d)
3) Notional Venue Charges (NVC)	Total Expenditure met by LCSD (A):	768,857.50	(e)=(a}+(h)+(e)+(d)
b) Notional Venue Charges (AVC)	Total NVC (B):	30,680.00	(1)
C) Expenditure Met by Sponsorship/Donation/	Contribution from the Association/Other Resources		
1 Staff Renumeration		442,417.18	
2 Souvenir - mini balls		6,650.00	
3 Venue Charge - SCAA		16,800.00	
otal Programme Expenditure (A)+(B)+(C) :	xpenditure met by Sponsorshlp/Donation/NSA/Others (C):		(g) (h)=(e)+(f)+(g)
D) Income ²		1,200,404.00	(m)=(e) -(1) -(b)
Estimated Amount		Actual Income	
1 Entry Fee		532,800,00	
Total (\$)	Total Income (D) :	532,800,00	(i)
E) Total Subvention Granted by LCSD			
Def	ciency of Expenditure met by LCSD over Income (A) - (D) :		(j)=(e)-(i}
	Maximum Subvention Level (E) ³ :	1	(k)
	Maximum Subvention Amount (A)*(E):		(l)=(c)*(k)
	Subvented Expenditure ⁴ :	144,768.00	(m)=(j) or (l) or revised allocation; whichever is the less
	Savings :		(n)='revised allocation' - (m)
taff Renumeration			
raining Puly Assistant Instructor - Mini \$	95.00 / hr x 1.5 hr x 840 sess	= 119,700.00	
Assistant Instructor - Youth Boys S Assistant Instructor - Youth Gals S	95.00 / hr x 1.5 hr x 17 sess 95.00 / hr x 1.5 hr x 42 sess	= 2,422.50 = 5.985.00	
Aug Assistant Instructor - Mini \$	98.00 / hz x 1.5 hz x 504 sess	- 74,088.00	
Assistant Instructor - Youth Boys S Assistant Instructor - Youth Oids S	95.00 / hr x 1.5 hr x 11 sess 96.00 / hr x 1.5 hr x 28 sess	= 1,617.00 = 4,116.00 207,928.50	,
July Elementary Instructor-Mini \$	166.00 / lar x 1.5 lar x 420 sess	- 117,180.00	
Elementary Instructor - Youth Boys \$ Elementary Instructor - Youth Girls \$	185.00 / hr x 1.5 hr x 126 sess 166.00 / hr x 1.5 hr x 34 sess	= 35,154.00 = 9,486.00	
Ang Elementary Instructor-Mini \$	192.00 / hr x 1.5 hr x 252 sess	72,576 00	
Elementary Instructor - Youth Boys S Elementary Instructor - Youth Girls S	192.00 / hr x 1.5 hr x 70 sess 192.00 / hr x 1.5 hr x 22 sess	= 20,160,00 = 6,336,00 260,892,00	468,820,50
			
ompetition.	98.00 / hr x 6.5 hr x 80 no	- 50.960.00	
ampetition Assistant Instructor - Mini S Assistant Instructor - Youth Boys S	98.00 / hr x 4 hr x 1 no	= 50,960.00 = 392.00	
Assistant Instructor - Mani S Assistant Instructor - Youth Boys S Assistant Instructor - Youth Gifs S	98.00 / hr x 4 hr x 1 no 98.00 / hr x 4 hr x 4 no	= 392.00 = 1,568.00	
Assistant Instructor - Mini S Assistant Instructor - Youth Boys S Assistant Instructor - Youth Boys S Assistant Instructor - Youth Gifs S Elementary Instructor - Mini S Bennetary Instructor - Youth Boys S	98.00 / far x 4 far x 1 no 98.00 / far x 4 far x 4 no	= 392.00	116,664.00

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

68.00 63,09 63.00 46.00

Official - Key Official - Official - Official (Referee) - Casual Helper

1,224.00 2,268.00 2,268.00 2,484.00

8,244.00 8,244.00 593,72B.50

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 allocationwill be the same amount as the original allocation

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	Paralitaria	A + (11126)			
	Breakdown	Amount (HK\$)			
(A) Expenditure to be met by LCSD					
I. Board & Lodging					
1					
2		·			
II. Staff Remuneration	Sub-total:	-	(a)		
1 Coaches ¹	P1: THT: \$192 x 4 pax x 1.5Hrs x 10 Days	11,520.00			
1 Coacnes	PI: KC: \$192 x 2 pax x 1.5Hrs x 10 Days				
		5,760.00			
0 1	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			
III Delette - 6 Delitete	Sub-total:	33,984.00	(b)		
III. Printing & Publicity	Design Fee	2 200 00			
Poster and Application Form	Design Fee	2,200.00			
	Printing: Poster x 2000pcs + Leaflet/Form x 300pcs	2,400.00			
	Delivery Fee Sub-total:	100.00 4,700.00	(c)		
IV. Event Related Expenses	Water	4,700.00	(c)		
IV. Event Related Expenses	Water	800.00			
			(d)		
	Total Expenditure met by LCSD (A):	39,484.00	(e)=(a)+(b)+(c)+(d)		
(B) Notional Venue Charges (NVC)		11,520.00	(-) (-) (-) (-)		
(b) Hottonial Fende Sharges (HV S)	Total NVC (D)		(0		
(C) E 12 M 1	Total NVC (B):	11,520.00	(f)		
<u> </u>	ation/Contribution from the Association/Other Resources				
1					
2					
	otal Expenditure met by Sponsorship/Donation/NSA/Others (C):	-	(g)		
Total Programme Expenditure (A)+(B)+(C	C):	51,004.00	(h)=(e)+(f)+(g)		
(D) Income ²					
Estimated Amount		Actual Income			
1 Entry Fee	\$150 x 213 Pax	31,950.00			
·		, , , , , , , , , , , , , , , , , , , ,			
Total (\$	Total Income (D):	31,950.00	(i)		
(E) Total Subvention Granted by LCSD		,			
	Deficiency of Expenditure met by LCSD over Income (A) - (D):	7,534.00	(j)=(e)-(i)		
	*	•	-		
	Maximum Subvention Level (E) ³ :	85%			
	Maximum Subvention Amount (A)*(E):	33,561.40			
	Subvented Expenditure ⁴ :	7,534.00	(m)=(j) or (l) 'revised allocatio whichever is the lea		
	Savings:		(n)='revised allocation' - (m)		

Detailed breakdown of the expenditure should be provided.

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

For the maximum subvention level for the respective Category of programme, please refer to 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

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: Date of Programme : (CI) Training Programmes

Venue / Destination:

10 - 21 July 2017 Happy Valley

No. of Participants:

69

Approved Allocation: \$4475			1			
Revisde Allocation: \$4796	Actual Expenditure					
Description	Breakdown	Amount (HKS)				
(A) Expenditure to be met by LCSD		-				
I. Board & Lodging	· · · · · · · · · · · · · · · · · · ·	•				
1						
2						
II. Staff Remuneration	Sub-total:	-	(a)			
1 Coaches ¹						
2 Instructors ¹						
2 msn actors	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):	200.00	(d)			
(D) No discoult Vision Change (D) (C)	Total expenditure met by LCSD (A):	599.00	(e)=(a)+(b)+(e)+(d)			
(B) Notional Venue Charges (NVC)						
	Total NVC (B) :		(f)			
· · · · · · · · · · · · · · · · · · ·	ontribution from the Association/Other Resources					
1 Coaching Fee		7,200.00				
2 Venue Charge - Happy Valley		1,560.00				
3						
	enditure met by Sponsorship/Donation/NSA/Others (C):	8,760.00	(4)			
Total Programme Expenditure (A)+(B)+(C):	cuation met by Sponsorship Donation (1070 Others (0)		(g)			
		9,359.00	(h)=(e)+(f)+(g)			
(D) Income ²						
Estimated Amount		Actual Income				
1 Entry Fee	\$300 x 69P	20,700.00				
2 Admission Fee: (\$) Total (\$)	The state of the s	22 #22 22				
· · · · · · · ·	Total Income (D):	20,700.00	(i)			
(E) Total Subvention Granted by LCSD						
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	(20,101.00)	(j)=(c)-(i)			
	Maximum Subvention Level (E) ³ :	85%	(k)			
	Maximum Subvention Amount $(A)^*(E)$:	-	(i)=(e)*(k)			
	Subvented Expenditure ⁴ ;	-	(m)=(j) or (l) or 'revised allocation', whichever is the less			
	Savings :		(n)='revised allocation' - (m)			

Detailed breakdown of the expenditure should be provided.

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

The Subvented Expenditure's should be (i) the deficiency of expenditure met by LCSD over income; or (ii) 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.

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: No. of Participants:

King's Park 56

Approved Allocation: \$17248			1
Revised Allocation: \$17431	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging	· · · · · · · · · · · · · · · · · · ·		
1			
2	93.4.4		
II. Staff Remuneration	Sub-total:	-	(a)
1 Coaches¹			
2 Instructors			
	Sub-total:	-	(b)
III. Printing & Publicity			
· - ·			!
	Sub-total:		(c)
IV. Event Related Expenses	Water	2,400.00	(0)
2. V 2. VIII. LOUICU ZAPONISIS		2,700.00	
			(d)
	Total Expenditure met by LCSD (A):	2,400.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donatio	n/Contribution from the Association/Other Resources		
1			
2			
3			
4 Total	Expenditure met by Sponsorship/Donation/NSA/Others (C):		4.3
Total Programme Expenditure (A)+(B)+(C):	expenditure met by Sponsorsimp/Donation/NS/Octners (C):		(g)
		2,400.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee 2 Admission Fee: (\$)			
Total (\$	Total Income (D):	-	(i)
(E) Total Subvention Granted by LCSD	Total meone (b);		(7)
	ficiency of Expenditure met by LCSD over Income (A) - (D):	7 400 00	(1)_(1) (1)
De		2,400.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	2,040.00	(I)=(e)*(k)
	Subvented Expenditure ⁴ :	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;

Please provide the amounts with 2 places of decimal.

¹ 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.

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 Revised Allocation: \$46,811	Actual Expanditure							
Description	Breakdown	Amount (HKS)						
(A) Expenditure to be met by LCSD	DICERGONII	Amount (IIX3)						
I. Board & Lodging								
Travel Allowance (NTW/IS/S09/01/204)	\$40 x 3 pax x 1 day	120.00						
	Sub-total;	120.00	(a)					
II. Staff Remuneration		120.00	\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\					
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						
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	(b)					
III, Printing & Publicity								
	Sub-total:		<i>t</i>					
IV. Event Related Expenses	Sub-total,		(c)					
	Sub-total:	-	(d)					
B) Notional Venue Charges (NVC)	Total Expenditure met by LCSD (A):	63,007.50	(e)=(a)+(b)+(c)+(c					
b) Notional Venue Charges (KVC)	Total NVC (B):	-	(1)					
C) Expenditure Met by Sponsorship/Donation	n/Contribution from the Association/Other Resources	-	'					
1]					
2								
	Expenditure met by Sponsorship/Donation/NSA/Others (C):	-	(g)					
<pre>fotal Programme Expenditure (A)+(B)+(C) : D) Income²</pre>		63,007.50	(h)=(e)+(f)+(g)					
Estimated Amount		Actual Income						
1 Entry Fee		24,990.00	ł					
		-7,770.00						
	_]					
Total (\$)	Total Income (D):	24,990.00	(i)					
E) Total Subvention Granted by LCSD	41 th							
	iciency of Expenditure met by LCSD over Income (A) - (D):	38,017.50	(j)=(e)-(i)					
Def		70%	(k)					
Def	Maximum Subvention Level (E) ³ :		discorda.					
Def	Maximum Subvention Amount (A)*(E):	44,105.25	(l)=(e)*(k)					
Def			(l)=(e)*(k) (m)=(j) or (l) 'revised allocati whichever is the le					

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 curry to the programme.

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

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: No. of Participants: Schools 3247

Original Allocation: \$171,564			
Revised Allocation: \$177,496	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
1. 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)
11. Staff Remuneration	Lanca con a contract of the co		
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 (HK/E/P50/01/398, HK/E/P50/01/400)	\$192/hr x 4 hrs x 1 pax x 2 courses	1,536.00	
Elementary Instructor 8 (NTW/KWT/P29/01/268, NTW/KWT/P29/01/264)	\$186/hr x 2 hrs x 1 pax x 2 courses	744.00	
Elementary Instructor (NTW/KWT/P29/01/268, 9 NTW/KWT/P29/01/264, NTW/Y1/P77/03/471 NTE/ST/P44/03/120, 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		<u> </u>	
	Sub-total:	-	(c)
IV. Event Related Expenses			
	Sub-total:		r.n.
	Total Expenditure met by LCSD (A):	206 764 00	(d)
(B) Notional Venue Charges (NVC)	rotal Expenditure met by LCSD (A):	306,764.00	(e)=(a)+(b)+(c)+(d)
(b) (volibility cline charges (ivv c)	Total NVC (B):		(1)
(C) Expenditure Met by Sponsorship/Donation	n/Contribution from the Association/Other Resources		
1			
2			_
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C): (D) Income ²		306,764.00	(h)=(e)+(f)+(g)
(D) Income Estimated Amount		faturit.	
1 Entry Fee	\$838 x 165 courses	Actual Income 138,270.00	
Limyree	\$636 x 163 courses	138,270,00	
Total (\$	Total Income (D):	138,270.00	(i)
(E) Total Subvention Granted by LCSD	1 Total Income (D):	130,270.00	W)
	iciency of Expenditure met by LCSD over Income (A) - (D):	168,494.00	(j)=(e)-(i)
ļ	Maximum Subvention Level (E) ³ :	70%	(k)
	Maximum Subvention Amount (A)*(E):	214,734.80	(k) (l)=(e)*(k)
	Subvented Expenditure ⁴ :	168,174.00	(m)=(j) or (l) 'revised allocation
	Savings :		whichever is the less (n)='revised
			allocation' - (m)

Detailed breakdown of the expenditure should be provided.

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

For the maximum subvention level for the respective Category of programme, please refer to 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.

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			
Revised Allocation :\$41,186	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
	Sub-total:		63
II. Staff Remuneration	Sub-(otal:	-	(a)
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	
Intermediate Instructor (P1)	Course completed partially due to bad weather:		
5 (KLN/KT/S32/01/579)	\$218/hr x 6 hrs x 1 pax x 1 course	1,308.00	
	Sub-total:	60,906.00	(b)
III. Printing & Publicity			
	Sub-total:	-	(c)
IV. Event Related Expenses			
	Sub-total:	-	(d)
	Total Expenditure met by LCSD (A):	60,906.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)	M		
(C) F	Total NVC (B):	-	(f)
<u>' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' </u>	n/Contribution from the Association/Other Resources		
1 2			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(.)
Total Programme Expenditure (A)+(B)+(C):	<u> </u>	60,906.00	(g) (h)=(e)+(f)+(g)
(D) Income ²		00,500.00	(ii)-(c)·(i)·(g)
Estimated Amount		Actual Income	
1 Entry Fee	\$1158 x 24	27,792.00	
		21,72100	
Total (\$)	Total Income (D):	27,792.00	(i)
(E) Total Subvention Granted by LCSD		<u>-</u>	
De	ficiency of Expenditure met by LCSD over Income (A) - (D):	33,114.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	70%	(k)
1	Maximum Subvention Amount (A)*(E):	42,634.20	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	33,114.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
	Savings:		(n)='revised allocation' - (m)

Detailed breakdown of the expenditure should be provided.

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

For the maximum subvention level for the respective Category of programme, please refer to 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.

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 : Outre

Outreach Coaching Programme (School Team)

Category : Date of Programme : (CII) School Sports Programme 1 April 2017 - 31 March 2018

Venue / Destination:

Schools

No. of Participants;

2011

Original Allocation: \$167,580	Actual Expenditure		
Revised Allocation: \$175,026	•		
Description Control of the Control o	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD I. Board & Lodging	· · · · · · · · · · · · · · · · · · ·		
I. Board & Lodging Travel Allowance	1		
1 (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 Advaned Instructor	\$283/hr x 10 hrs x 1 pax x 22 courses	62,260.00	
5 Advancd Instructor (NTE/SK/S17/01/804)	\$283/hr x 8 hrs x 1 pax x 1 course	2,264.00	
6 Advancd 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	on/Contribution from the Association/Other Resources		
1			
2			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):	•	(g)
Total Programme Expenditure (A)+(B)+(C)		342,468.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
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	<u> </u>		
Def	iciency 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 Expenditure ⁴ :	175,026.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
	Savings :		(n)='revised allocation' - (m)

Detailed breakdown of the expenditure should be provided.

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

For the maximum subvention level for the respective Category of programme, please refer to 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.

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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 CSD	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD I. Board & Lodging			
I. Board & Lodging	T		
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)
111. Printing & Publicity			
	Sub-total:	-	(c)
IV. Event Related Expenses			
	Sub-total:	41 500 00	(d)
(D) N-42 (N-22 (N-22	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 3,900.00	(f)
(C) Expenditure Met by Spensorship/Denstio	n/Contribution from the Association/Other Resources	3,900.00	(1)
1	Contribution from the Association Other Aesources		
2	<u> </u>		
	Expenditure met by Sponsorship/Donation/NSA/Others (C):	<u>-</u>	(g)
Total Programme Expenditure (A)+(B)+(C):		45,408.00	(h)=(e)+(f)+(g)
(D) Income ²		,	
Estimated Amount		Actual Income	
1 Entry Fee		18,600.00	
		,	
Total (\$)	Total Income (D) :	18,600.00	(i)
(E) Total Subvention Granted by LCSD			
Defi	ciency 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 Expenditure ⁴ :	22,908.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
	Savings:		(n)='revised allocation' • (m)

Detailed breakdown of the expenditure should be provided.

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

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.

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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 : S14976	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1			
2			
	C.A. v. d.		
II. Staff Remuneration	Sub-total:		(a)
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	
Advanced Instructor	·	10,700.00	
³ (YY/Y/YYY/16972)	\$283/hr x 9 hrs x 1 pax x 1 course	2,547.00	
Advanced Instructor (YY/Y/YYY/16973)	\$283/hr x 7.5 hrs x 1 pax x 1 course	2,122.50	
5 Advanced Instructor (YY/YYYY/16976)	\$283/hr x 6 hrs x 1 pax x 1 course	1,698.00	
	Sub-total:	26,035.50	(b)
III. Printing & Publicity			
	Sub-total:		(c)
IV. Event Related Expenses			
	Sub-total:	<u>-</u>	(d)
	Total Expenditure met by LCSD (A):	26,035.50	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		3,088.00	
	Total NVC (B):	3,088.00	(f)
(C) Expenditure Met by Sponsorship/Donatio	n/Contribution from the Association/Other Resources		
1			
2			
	xpenditure met by Sponsorship/Donation/NSA/Others (C):	-	(g)
Total Programme Expenditure (A)+(B)+(C): (D) Income ²		29,123.50	(h)=(c)+(f)+(g)
Estimated Amount		Actual Income	
1 Entry Fee	\$1860/course x 8 courses	14,880.00	
,	31000 course x b courses	14,000.00	
Total (\$)	Total Income (D):	14,880.00	(i)
(E) Total Subvention Granted by LCSD	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	
Defi	ciency of Expenditure met by LCSD over Income (A) - (D) :	11,155.50	(j)=(c)-(i)
	Maximum Subvention Level (E) ³ :	70%	(k)
	Maximum Subvention Amount (A)*(E):	18,224.85	(l)=(c)*(k)
	Subvented Expenditure ⁴ :	11,155.50	(m)=(j) or (l) or 'revised allocation', whichever is the less

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.

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.

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	Original Allocation: \$10724 Actual Expenditure						
Description	Breakdown	Amount (HK\$)					
(A) Expenditure to be met by LC	SD						
I. Board & Lodging							
1							
2							
	Sub-total:	•	(a)				
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	(b)				
III. Printing & Publicity			, ,				
	Sub-total:		(c)				
IV. Event Related Expenses	Medical Expense - Ice	100.00	(6)				
14. Event Related Expenses	Wedical Expense - Ice	100.00					
	Sub-total:	100.00	(d)				
	Total Expenditure met by LCSD (A):	13,964.00	(e)=(a)+(b)+(c)+(d)				
(B) Notional Venue Charges (NV	C)	1,286.00					
	Total NVC (B):	1,286.00	(f)				
(C) Expenditure Met by Sponsor:	ship/Donation/Contribution from the Association/Other R	esources					
1 Meals - lunch boxes		1,530.00					
2 PT-Coaches Coaching Fee		11,000.00					
Total Exp	penditure met by Sponsorship/Donation/NSA/Others (C):	12,530.00	(g)				
Total Programme Expenditure (A		27,780.00	(h)=(e)+(f)+(g)				
(D) Income ²		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(17 (17 (17)				
Estimated Amount		Actual Income					
l Entry Fee	\$80/T x 46T	3,680.00					
·		,					
		· ·					
Total (\$)	Total Income (D):	3,680.00	(i)				
(E) Total Subvention Granted by		2,00000	.,,				
	ency of Expenditure met by LCSD over Income (A) - (D):	10,284.00	(j)=(e)-(i)				
	Maximum Subvention Level (E) ³ :	85%					
	Maximum Subvention Amount (A)*(E):	11,869.40	(l)=(e)*(k)				
	Subvented Expenditure ⁴ :	10,284.00	(m)=(j) or (l) or 'revised allocation', whichever is the less				
	Savings :		(n)='revised allocation' - (m)				

Detailed breakdown of the expenditure should be provided.

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

For the maximum subvention level for the respective Category of programme, please refer to 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.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2018 LCSD Summer Touch Festival (Phase I, II)

Name of Programme Category : Date of Programme

(CIII) Local Competitions
May - August 2017
Phase I: Happy Valley, Tai Hang Tung, Shek Kip Mei,
King's Park Venue / Destination:

	Phase II. Shek Kip Mei Park Sports Centre Phase I. 78 Teams, Phase II. 18 Teams		
Original Allocation: \$72569	Actual Expenditure		
Revised Allocation: \$73028	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(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			
	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		620.00	
5 Danay rec	Sub-total:	3,820,00	(c)
IV. Event Related Expenses	Medical Expenses \$32600	73,136.50	(6)
10 (1/2), -5-0, 2 c c t/m 10-21 (15-21 (15-21 * 15-21 (1	Photographer: \$13000	N. ODALIES COLORESTA	
	Medals & Trophies \$16435		
	Bag for Equipment Transport : \$88		
	Parking fee for equipment Transport \$59.5		
	Souvenir : \$10140		
	Whistle: \$414		
	Water \$400		(d)
(B) Notional Venue Charges (NVC)	Total Expenditure met by LCSD (A):	181,753.00	(e) (a) (b) (c) (d)
(b) Notional Venue Charges (NVC)	Total NVC (B):	29,964.00	(I)
(C) Expenditure Met by Sponsorship/Donatio	n/Contribution from the Association/Other Resources	29,904.00	3.17
	n/Contribution from the Association/Other Resources		
	n/Contribution from the Association/Other Resources up), Official (top-up) - Phase I	1,348.00 5,496.00	
1 Staff Renumeration - Key Official (top-u	n/Contribution from the Association/Other Resources ap), Official (top-up) - Phase 1 Phase 1	1,348.00	
Staff Renumeration - Key Official (top-) Staff Renumeration - Helpers (top-up) - Staff Renumeration - Key Official - Phase Souvenir for Players	n/Contribution from the Association/Other Resources up), Official (top-up) - Phase 1 Phase 1 see 2	1,348.00 5,496.00	
Staff Renumeration - Key Official (top-) Staff Renumeration - Helpers (top-up) - Staff Renumeration - Key Official - Phase Souvenir for Players	n/Contribution from the Association/Other Resources ap), Official (top-up) - Phase 1 Phase 1	1,348.00 5,496.00 2,970.00	(g)
1 Staff Renumeration - Key Official (top-t 2 Staff Renumeration - Helpers (top-up) - 3 Staff Renumeration - Key Official - Phas 4 Souvenir for Players To Total Programme Expenditure (A)+(B)+(C):	n/Contribution from the Association/Other Resources up), Official (top-up) - Phase 1 Phase 1 see 2	1,348.00 5,496.00 2,970.00 16,080.00	
Staff Renumeration - Key Official (top-t Staff Renumeration - Helpers (top-up) - Staff Renumeration - Key Official - Phas Souvenir for Players To Total Programme Expenditure (A)+(B)+(C): (D) Income ²	n/Contribution from the Association/Other Resources up), Official (top-up) - Phase 1 Phase 1 see 2	1,348,00 5,496,00 2,970,00 16,080,00 25,894,00 237,611,00	(g)
Staff Renumeration - Key Official (top-t Staff Renumeration - Helpers (top-up) - Staff Renumeration - Key Official - Phas Survenir for Players To Total Programme Expenditure (A)+(B)+(C): (D) Income ² Estimated Amount	n/Contribution from the Association/Other Resources up), Official (top-up) - Phase 1 Phase 1 see 2	1,348.00 5,496.00 2,970.00 16,080.00 25,894.00	(g)
Staff Renumeration - Key Official (top-t Staff Renumeration - Helpers (top-up) - Staff Renumeration - Helpers (top-up) - Staff Renumeration - Key Official - Phae Souvenir for Players To Total Programme Expenditure (A)+(B)+(C) : (D) Income ² Estimated Amount	n/Contribution from the Association/Other Resources up). Official (top-up) - Phase 1 Phase 1 Sec 2 Istal Expenditure met by Sponsorship/Donation/NSA/Others (C):	1.348 00 5.496 00 2.970 00 16,080 00 25,894.00 237,611.00 Actual Income	(g)
1 Staff Renumeration - Key Official (top-t 2 Staff Renumeration - Helpers (top-up) - 3 Staff Renumeration - Key Official - Phae 4 Souvenir for Players To Total Programme Expenditure (A)+(B)+(C) : (D) Income ² Estimated Amount 1	n/Contribution from the Association/Other Resources ap). Official (top-up) - Phase 1 Phase 1 se 2 total Expenditure met by Sponsorship/Donation/NSA/Others (C): Phase 1: Team. Open. \$2000 x 36 T	1,348 00 5,496 00 2,970 00 16,080 00 25,894.00 237,611.00 Actual Income	(g)
1 Staff Renumeration - Key Official (top-t 2 Staff Renumeration - Helpers (top-up) - 3 Staff Renumeration - Key Official - Phae 4 Souvenir for Players To Total Programme Expenditure (A)+(B)+(C) : (D) Income ² Estimated Amount 1	n/Contribution from the Association/Other Resources up). Official (top-up) - Phase 1 Phase 1 Sec 2 Istal Expenditure met by Sponsorship/Donation/NSA/Others (C):	1.348 00 5.496 00 2.970 00 16,080 00 25,894.00 237,611.00 Actual Income	(g)
Staff Renumeration - Key Official (top-t Staff Renumeration - Helpers (top-up) - Staff Renumeration - Key Official - Phae Souvenir for Players To Total Programme Expenditure (A)+(B)+(C) : (D) Income ² Estimated Amount 1	n/Contribution from the Association/Other Resources up), Official (top-up) - Phase 1 Phase 1 ve 2 utal Expenditure met by Sponsorship/Donation/NSA/Others (C): Phase 1: Team. Open: \$2000 x 36 T Team: Rugby Clubs \$2000 x 18 T	1,348,00 5,496,00 2,970,00 16,080,00 25,894,00 237,611,00 Actual Income 72,000,00 36,000,00	(g)
Staff Renumeration - Key Official (top-t Staff Renumeration - Helpers (top-up) - Staff Renumeration - Key Official - Phae Souvenir for Players To Total Programme Expenditure (A)+(B)+(C) : (D) Income ² Estimated Amount 1	n/Contribution from the Association/Other Resources ap). Official (top-up) - Phase 1 Phase 1 Phase 1 tel Expenditure met by Sponsorship/Donation/NSA/Others (C): Phase 1: Team. Open. \$2000 x 36 T Team. Rugby Clubs. \$2000 x 18 T Team. Elite: \$2000 x 24 T	1.348 00 5.496 00 2.970 00 16,080 00 25,894.00 237.611.00 Actual Income 72,000 00 36,000 00 48,000 00	(g)
Staff Renumeration - Key Official (top-t Staff Renumeration - Helpers (top-up) - Staff Renumeration - Key Official - Phas Souvenir for Players To Total Programme Expenditure (A)+(B)+(C) : (D) Income ² Estimated Amount Estray Fee	n/Contribution from the Association/Other Resources ap). Official (top-up) - Phase 1 Phase 1 see 2 total Expenditure met by Sponsorship/Donation/NSA/Others (C): Phase I: Team. Open. \$2000 x 36 T Team. Rugby Clubs. \$2000 x 18 T Team. Elite. \$2000 x 24 T Phase I: Team. \$1000 x 18 T	1.348.00 5.496.00 2.970.00 16,080.00 25,894.00 237,611.00 Actual Income 72,000.00 36,000.00 48,000.00 18,000.00	(g) (h)-(c)-(f)-(g)
1 Staff Renumeration - Key Official (top-t 2 Staff Renumeration - Helpers (top-up) - 3 Staff Renumeration - Key Official - Phas 4 Souvenir for Players To Total Programme Expenditure (A)+(B)+(C): (D) Income ² Estimated Amount 1 2 Entry Fee Total (S)	n/Contribution from the Association/Other Resources ap). Official (top-up) - Phase 1 Phase 1 see 2 total Expenditure met by Sponsorship/Donation/NSA/Others (C): Phase I: Team. Open. \$2000 x 36 T Team. Rugby Clubs. \$2000 x 18 T Team. Elite. \$2000 x 24 T Phase I: Team. \$1000 x 18 T	1.348.00 5.496.00 2.970.00 16,080.00 25,894.00 237,611.00 Actual Income 72,000.00 36,000.00 48,000.00 18,000.00	(g) (h)-(c)-(f)-(g)
1 Staff Renumeration - Key Official (top-t 2 Staff Renumeration - Helpers (top-up) - 3 Staff Renumeration - Key Official - Phas 4 Souvenir for Players To Total Programme Expenditure (A)+(B)+(C): (D) Income ² Estimated Amount 1 2 Entry Fee Total (S)	n/Contribution from the Association/Other Resources up), Official (top-up) - Phase 1 Phase 1 se 2 ltal Expenditure met by Sponsorship/Donation/NSA/Others (C): Phase 1: 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 Total Income (D):	1,348,00 5,496,00 2,970,00 16,080,00 25,894,00 237,611,00 Actual Income 72,000,00 36,000,00 48,000,00 18,000,00	(g) (h) (c) (l) (g)
1 Staff Renumeration - Key Official (top-t 2 Staff Renumeration - Helpers (top-up) - 3 Staff Renumeration - Key Official - Phas 4 Souvenir for Players To Total Programme Expenditure (A)+(B)+(C): (D) Income ² Estimated Amount 1 2 Entry Fee Total (S)	n/Contribution from the Association/Other Resources up). Official (top-up) - Phase 1 Phase 1 see 2 letal Expenditure met by Sponsorship/Donation/NSA/Others (C): Phase 1 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 Total Income (D): Deficiency of Expenditure met by LCSD over Income (A) - (D):	1,348,00 5,496,00 2,970,00 16,080,00 25,894,00 237,611,00 Actual Income 72,000,00 36,000,00 48,000,00 174,000,00 174,000,00 7,753,00	(g) (h) (c) (f) (g) (i)
1 Staff Renumeration - Key Official (top-t 2 Staff Renumeration - Helpers (top-up) - 3 Staff Renumeration - Key Official - Phas 4 Souvenir for Players To Total Programme Expenditure (A)+(B)+(C): (D) Income ² Estimated Amount 1 2 Entry Fee Total (S)	n/Contribution from the Association/Other Resources ap). Official (top-up) - Phase 1 Phase 1 sec 2 total Expenditure met by Sponsorship/Donation/NSA/Others (C): Phase I. Team. Open. \$2000 x 36 T Team. Rugby Clubs. \$2000 x 18 T Team. Elit. \$2000 x 24 T Phase II. Team. \$1000 x 18 T Total Income (D): Deficiency of Expenditure met by LCSD over Income (A) - (D): Maximum Subvention Level (E) ³ :	1.348.00 5.496.00 2.970.00 16,080.00 25.894.00 237,611.00 Actual Income 72,000.00 36,000.00 48,000.00 18,000.00 174,000.00 7,753.00 85%	(g) (h) (c) (f) (g) (i) (i) (j) (c)+(i) (k)

- 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 returne e.g. 'errofuncer fees' and 'training fees' paid by participants for entry to the programme.

 For the maximum subsection level for the respective Category of programme, please refer to Arnex 2 of the Auditor's Guide.

 The 'Subsected Expenditume' should be (t) the deficiency of expenditure meet by LCSD over income; or (ti) the maximum subsection amount, or (tii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation.

amount, or (iii) the revised allo	cation, whiches	er is th	ne les	s 11	there	is no c	vange	to the one	inal	alloca	tion.	the revised al	location	
will be the same amount as the	original allocat	ion												
Stall Remuneration														
Allowance: Phase I:														
Key Official	166	W.I.	1	p.	300	8	hrs	V.	5	D		1.980.00		
Key Official	196	H	2	P	H	8	hrs	2	6	D		6.336.00		
Key Official	166		3	P	H.	6	hes	2	2	D		2.376.00		
Key Official	186	0	2	P	10	6		2	3	D				
Key Official	196	H	1	p		5	hrs		4	D		2,376.00		
Official	161		3	P		6	hrs	83	7	D		1,320.00	14,388.00	
Official	161	H	1	P	16		hrs	8				7,688 00		
Official	161	H	- 1	P	H	6	hes	83	8	D		2,928.00		
Official	\$61	H	2	P	16	6	hes	8	6	D		2,196.00		
Official	161	H	1	P	M	6	hrs	8	1	D		2,196.00		
Official					H		hes	*				366 00		
		×	3	P	×	5	hrs	×	4	D		3,660.00		
Official	\$61	H	4		10	6	hes	#:	2	D	*	2,928.00		
Official	161	H	1	P	K	8	hrs	×	5	D		2,440.00		
Official	132	H	2	P	ME	8	hes	W.	3	D		2,928.00		
Official	\$61	M	1	P	ic	8	hes	*	1	D		488.00	27,816.00	
Official - Referee		×	4	P	×	6	hrs	×	4	D		6,048.00		
Official - Referee	\$63	x	2	P	x	6	hrs	×	6	D		4.536.00		
Official - Referee	\$63	×	2	p	×	6	hrs	×	2	D		1.512.00		
Official - Referee	563	x	. 3	P	×	6	hrs	×	1	0		1.134.00		
Official - Referee	\$63	×	3	P	×	8	hrs	×	1	D		1,512.00		
Official - Referee	\$63	×	1	p	×	8	hrs	×	3	D		1,512.00		
Official - Referee	\$63	×	1	P	×	6	hrs	×	5	D		1.890.00		
Official - Referee		×	1	P	×	8	hrs	*	6	D		3,024.00	21,168.00	
Official - Referee	\$46	×	1	P	×:	8	hrs	×	1	D		368.00		
Official - Referee	\$45	×	1	P	x	8	brs	×	4	D		1.472.00		
Official - Referee	\$45	×	2	p		8	hrs	×	2	D		1.472.00		
Official - Referee	\$46	×	3	P		6	brs	×	6	D		4.968.00		
Official - Referee	\$45	×	3	P	×	6	hrs	×	5	D		4.140.00		
Official - Referee	145	×	1	p	*	6	hes	*	4	D		1,104.00		
Official - Referee	\$46	×	4	P	×	6	hrs	×	1	D		1,104.00		
Official - Referee	\$46	×	1	p	×	5	hrs	*	3	D		690.00		
Official - Referee	545	×	3	P	×	6	hrs.	×	2	D		1.656.00		
Official - Referee		x.	1	P	×	8	hrs	×	3	D	٠.	1,104.00	18,078.00	
Helper	544	×	2	p	×	ð	brs	×	2	D	7.0	1,408.00		
Helper		×	4	p		6	turn	2	2 2	D		2,112.00		
Helper		×	3	p	×	8	hire	×	4	D		4.224.00		
Helper		×	6	p	×	6	hrs	×	1	D		1.584.00		
Helper		â	1	p	×	8	hrs	×	3	0	- 3	1.056.00		
Helper		x .	1	B	×	8	hrs	×	6	D		2,112.00		
Helper		\$	2	P	×	6	hrs	2	3	D	13	1.584 00		
Helper		Ŷ.	2	P	×	8	hrs	Ŷ.	1	0		704.00		
Senior Helper		2	1	P	×	6	hrs	×.	2	D		528 00		
Senior Helper	544		1	P	×	5	hrs	×	2	D		440 00	15.752.00	
Alloyance: Phase II:														
Official - Referee	\$61	16	4	p	1611	6.50	hrs	(Iday)				1.586 00		
Official - Referee	\$61		3	P	H	8.50	hes	(1day)				1,555.50		
Official - Referee	\$61	и	4	P		15	hes	(2 days)				3.660.00		
Official - Referee	\$61	H	1	p	K	13	hes						4000000	4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Othuai - Referee	\$61	16	- 1	100	16	13	Fire	(15 day)				793 00	7,594.50	104.796.50

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 Hong Kong Football Club

Venue / Destination:

No. of Teams:

Original allocation : \$50138 Revised allocation: \$50267	Actual Expenditure								
Description	Breakdown	Amount (HK\$)							
(A) Expenditure to be met by LCSD		Amount (III.3)							
1. Board & Lodging			1						
1									
2									
Sub-total: -									
II. Staff Remuneration 1 Helpers' Fee	\$46/hr x 12 hrs x 13P = \$7176	7,176.00							
2 Instructors	340/III X 12 IIIS X 13F — \$7170	7,170.00							
2 histractors	Sub-total:	7,176,00	(b)						
III. Printing & Publicity	305-1048	7,170.00	(0)						
1 Programme Books	Printing and artwork (for 1350 pcs)	9,200,00	}						
2 Poster		980.00							
3 Banners	for 56 pes	35,800.00							
IV. Event Related Expenses	Sub-total: Tea Reception; \$80/P x 450P=\$36000	45,980.00 . 101,844,40 °	(c)						
11. Event Related Expenses	Ceremony related expense: Emcee Expense: \$1500	101,644.40							
	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	1							
	Security: \$21780		(d)						
	Total Expenditure met by LCSD (A);	155,000.40	(e)=(a)+(b)+(c)+(d)						
(B) Notional Venue Charges (NVC)									
	Total NVC (B):	-	(f)						
(C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources								
1 Top-up helpers' fee		3,224.00	}						
2									
Total Ex	penditure met by Sponsorship/Donation/NSA/Others (C):	3,224.00	(g)						
Total Programme Expenditure (A)+(B)+(C): 158,224.40									
(D) Income ²	* **-								
Estimated Amount		Actual Income							
1 Sponsorship Fee		525,000.00	ĺ						
Total (\$	Total Income (D):	525,000.00	(i)						
E) Total Subvention Granted by LCSD									
Defici	ency 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 Expenditure ⁴ :	-	(m)=(j) or (l) 'revised allocation whichever is the les						
	<u>.</u>		(n)='revised						
Savings:									

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

Please provide the amounts with 2 places of decimal.

 $^{^{1}\,-\,}$ 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's should be (i) the deficiency of expenditure may 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.

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			
]			
	Sub-total:		(a)
II. Staff Remuneration			
l Coaches ¹	Pls see below	17,674.00	
2 Instructors ¹			
	Sub-total:	17,674.00	(b)
III. Printing & Publicity		****	
	Poster & Application Form - Artwork & Production Sub-total:	2,200.00	43
IV. Event Related Expenses	Photographer: \$3500	2,200.00 13,281.00	(c)
IV. Event Related Expenses	Medical expense: First Aid helpers: \$6300 + Ice: \$154	13,281.00	
	Water: \$200		
	Trophy & Medals: \$3127		
	''		(d)
	Total Expenditure met by LCSD (A):	33,155.00	(c)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):	9,174.00	(f)
(C) Expenditure Met by Sponsorship/Donat	tion/Contribution from the Association/Other Resources	•	
1 Staff Renumeration-Top up for Offic	ial Fee	17,576.00	
2		,	
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):	17,576.00	(g)
Total Programme Expenditure (A)+(B)+(C)):	59,905.00	(h)=(e)+(f)+(g)
(D) Income ²		,	
Estimated Amount		Actual Income	
1 Sponsorship Fee		100,000.00	
2 Entry Fee		33,000.00	
Total (\$)	Total Income (D):	133,000.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	(99,845.00)	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ ;	85%	· ·
	Maximum Subvention Amount (A)*(E):	28,181.75	(l)=(e)*(k)
		20,102110	(m)=(j) or (l) or
	Subvented Expenditure ⁴ :	-	'revised allocation', whichever is the less
	Savings :		(n)='revised allocation' - (m)

e.g. environment tees and training tees 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	n
Organizer	
12-1- O#-1-1	

Staff Remunera	tion						
Organizer	1,2	\$87 x	2 Hr x	2 P x 9 D	=	3,132.00	
Key Official	1,2,3,4	\$68 x	2 Hr x 🗖	4 P x · 8 D	=	4,352.00	
Key Official	5,6	\$68 x *	2 Hr x [₹]	2 P x 4D	=	1.088.00	
Key Official	ጛ	\$68 x "	2 Hr 🗓 🗶 🍍	1 P x 6 D	=	816.00	
Key Official	' 8	\$68 x °	2 Hr ∶x 💆	1 P x 5 D	=	680.00	
Key Official	' 9	\$68 × "	2 Hr x	1 P x 3 D	=	408.00	1 -
Official	1,2	\$63 x *	2 Hr ·x ^r	2 P x 5 D	=,	1,260.00	
Official	5	\$63 x	2 Hr x [™]	1 P x 1 4 D	='	504.00	
Official	4,5	\$63 x °	2 Hr x "	2 P x 3 D	=	756.00	
Referee	1,3,4	\$63 x *	2 Hr x	3 P x 1D	="	378.00	
Referee	2	\$63 × "	2 Hr x	1 P x 2 D	=	252.00	
Helper	-1,7	\$46 x "	2 Hr x	2 P x 4 D	=	736.00	
Helper	2	\$46 x "	2 Hr x 🕺	1 P x · 9 D	=	828.00	
Helper	3.4	\$46 x *	2 Hr x ^r	2 P x 8 D	. =	1,472.00	
Helper	'5	\$46 ×	2 Hr x	1 P x 7 D	=	644.00	
Helper	- 6	\$46 x 7	2 Hr x 1	1 P x 3 D	=	276.00	
Helper	" 8	\$46 x *	2 Hr x "	1 P x 1 D	="	92.00	17.674.00

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.

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		ľ										
Description		Breakdown							Amount (HK\$)			
(A) Expenditure to be met by LC	SD											
I. Board & Lodging												i
1										Sub-total:	9 <u>=</u> 0	(a)
II. Staff Remuneration				_		_	_			Dub total.		(4)
1 Coaches ¹		Pls see b	elow		-						24,364.80	
2 Instructors		1 10 000 0									21,501.00	
2 Histractors										Sub-total:	24 264 90	(b)
III. Printing & Publicity					_					Sub-total.	24,364.80	(6)
m. Trining & Tubicky				_			_					
5.								_		Sub-total:	-	(0)
IV. Event Related Expenses		Photogra	nhar : 9	100	10 × 2	D =	\$200	00		Sub-total.	30,656.60	(c)
т и и и и и и и и и и и и и и и и и и и		ACC - 17	Expens Expens nent : \$	es: es - 597	1st Ai Ice: \$.6	id Of 3327	ficia		00/P x	2D x 3P=\$480	570.0540.050.050.050.050	(d)
		TTIZES, T	ropines					uro n	not ha	LCSD (A):	55,021.40	(d) (e)=(a)+(b)+(c)+(d
and the second				•	otal i	Схрс	nan	ure n	ict by	LCSD (A).	55,021.40	(e)-(a)+(b)+(c)+(d
(B) Notional Venue Charges (NV	(1)											
									Tota	1 NVC (B):	3,640.00	(f)
(C) Expenditure Met by Sponsors	hip/Donation/C	ntributio	n from	the	e Asso	ociat	ion/0	Other	Resou	urces		l.
 Staff Renumeration - top u 	p by Association	24.0700	Significant	Q IT					5.14	Edward III VI	6,135.20	1
2		TAY BUCK	NAV.	3 7	ileta.	LS			Titol	S MAINS EST		1
	Total Exp	enditure r	net by	Spo	nsors	hip/	Don	ation	NSA/	Others (C):	6,135.20	(g)
Total Programme Expenditure (A	x)+(B)+(C):										64,796.60	(h)=(e)+(f)+(g)
(D) Income ²												
Estimated Amount			MEN.	115	200	11.0	71	100	MW, S	V 52-178-1	Actual Income	1
1 Entry Fee		\$300 x 6	0 T								18,000.00	1
Total (\$								T	otal In	come (D) :	18,000.00	(i)
(E) Total Subvention Granted by	LCSD											0.000
	Deficie	ncy of Exp	penditu	re i	met b	y LC	SD	over	Incom	ie (A) - (D) :	37,021.40	(j)=(e)-(i)
					Ma	ixim	um !	Subve	ention	Level (E)3:	85%	(k)
			1	Max						nt (A)*(E) :	46,768.19	(l)=(e)*(k)
							70.00			()		Trong the world to the page
							Sul	bvent	ed Ex	penditure ⁴ :	15,780.00	(m)=(j) or (l) 'revised allocation whichever is the less
										Savings:		(n)='revised allocation' - (m)
Staff Remuneration												
Key Official	\$66 >	9.00	hrs x		2 da	ays	Х	1	P =	1,188.00		
Organiser	\$84	7.10	hrs x		2 di		х		P =	1,192 80		
Official	\$61	9 00	hrs x		2 da		X	5	P =	5,490.00		
Referee	\$61		hrs x			ays			P =	12,688 00		
Helper	\$44		hrs x	,		ays			P =	2,376.00		
Helper	\$44	6.50	hrs x		1 D	lays	X	5	P =	1,430.00	24,364.80	

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

Please provide the amounts with 2 places of decimal

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.

APPENDIX 1.26-ABD-1 to Statement 3

Name of NSA: Hong Kong Rugby Unic	Name	of	NSA	Hong	Kong	Rugby	Unic
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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

riginal 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			
l Coaches ¹	\$186/hr x 27 hours x 6 pax	30,132.00	
2 Instructors ¹			
	Sub-total;		(b)
III. Printing & Publicity			(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 9 days	3,024.00	(d)
	Total Expenditure met by LCSD (A):	33,156.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		
(C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		33,156.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 65)		4,615.00	
2 Admission Fee: (\$			
Total (\$)	Total Income (D):	4,615.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	28,541.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
·	Maximum Subvention Amount (A)*(E):	28,182.60	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	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)

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.

with the time same amount as the original anocaron.

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

⁽iii) 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).

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 : S 22000	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	<u> </u>		
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			
III Datastan 6 Datasta	Sub-total:		(b)
III. Printing & Publicity 1V. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 9 days	7.074.00	(c)
1v. Event Related Expenses	Total Expenditure met by LCSD (A):	3,024.00	(d)
man and	Total Expellulture met by LCSD (A):	39,312.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		វេ)
(C) Expenditure Met by Sponsorship/Donation/	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	xpenditure met by Sponsorship/Donation/NSA/Others (C):	<u></u>	(g)
Total Programme Expenditure (A)+(B)+(C):		39,312.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 65)	1	4,875.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	4,875.00	(i)
(E) Total Subvention Granted by LCSD			
Defic	iency of Expenditure met by LCSD over Income (A) - (D):	34,437.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
,	Maximum Subvention Amount (A)*(E):	33,415.20	(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:

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

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

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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.

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

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

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	nal Allocation : S 22000 Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
1. 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			(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 9 days	3,024.00	(d)
	Total Expenditure met by LCSD (A):	39,312.00	(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			
	spenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):	, , , , , , , , , , , , , , , , , , , ,	39,312.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 65)	İ	4,875.00	
2 Admission Fee: (\$			
Total (\$)	Total Income (D):	4,875.00	(i)
(E) Total Subvention Granted by LCSD			
Defici	iency of Expenditure met by LCSD over Income (A) - (D):	34,437.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	33,415.20	(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:

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

(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.

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.

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.

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;

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	inal 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 Coaches¹	\$186/hr x 24 hours x 8 pax	35,712.00	
2 Instructors ¹			
	Sub-total:		(b)
III. Printing & Publicity			(c)
IV. Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):	35,712.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B);		(f)
(C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		35,712.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 80)		6,400.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	6,400.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ncy of Expenditure met by LCSD over Income (A) - (D):	29,312.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	30,355.20	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	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)

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.

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).

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

iginal Allocation : \$ 22000 Actual Expenditure			
Description	Breakdown	Amount (IIK\$)	
(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 x 3 hrs x 8 days x 8 pax	36,864.00	
2 Instructors ¹		!	
	Sub-total:		(b)
111. Printing & Publicity			(c)
IV. Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):	36,864.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/C	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
8	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):	V 1	36,864.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 80)	ļ	6,400.00	
2 Admission Fee: (\$)		-,	
Total (\$	Total Income (D):	6,400.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	30,464.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	31,334.40	(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)

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.

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).

APPENDIX 1.26-EK-3 to Statement 3

Name	of NSA:	Hong Kong	Rugby Union
vanic	01 1074.	TIONS INDING	Rugoy Omon

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

iginal 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)
11. 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			(c)
IV. Event Related Expenses	Tribe Windows		(d)
	Total Expenditure met by LCSD (A):	36,864.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		36,864.00	(h)=(e)+(f)+(g)
(D) Income ²		,	
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 80)		6,400.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	6,400.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ncy of Expenditure met by LCSD over Income (A) - (D) :	30,464.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	31,334.40	(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:

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

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.

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

⁽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).

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

riginal Allocation : \$ 22000 Actual Expenditure			
Description	Bręakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD		<u> </u>	
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	(d)
	Total Expenditure met by LCSD (A):	41,412.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/C	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Exp	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		41,412.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 95)		11,400.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	11,400.00	(i)
(E) Total Subvention Granted by LCSD			
Defici	ency 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 Expenditure ⁴ :	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)

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.

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).

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	00 Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
l Accommodation ¹			
2 Air Fare			
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	(d)
	Total Expenditure met by LCSD (A):	42,672.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B):			
(C) Expenditure Met by Sponsorship/Donation/C	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Exp	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		42,672.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 95)		11,400.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	11,400.00	(i)
(E) Total Subvention Granted by LCSD			
Defici	ency of Expenditure met by LCSD over Income (A) - (D):	31,272.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	36,271.20	(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)

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.

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).

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			
1. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
l Coaches	\$192/hr x 123 hrs	23,616.00	
2 Instructors ¹			
	Sub-total:		(b)
III. Printing & Publicity			(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 4	1,344.00	(d)
	Total Expenditure met by LCSD (A):	24,960.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/Co	ontribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		24,960.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee; (\$ 95)		11,400.00	
2 Admission Fee: (\$			
Total (\$)	Total Income (D):	11,400.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ncy of Expenditure met by LCSD over Income (A) - (D):	13,560.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	21,216.00	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	13,560.00	(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:

Please provide the amounts with 2 places of decimal.

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.

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).

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 I

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	1		
	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			(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 7 days	2,352.00	(d)
	Total Expenditure met by LCSD (A):	29,694.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources		
l e.g. Uniforms			
2 e.g. Souvenirs			
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		29,694.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 80)		5,600.00	
2 Admission Fee: (\$			
Total (\$)	Total Income (D):	5,600.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ncy of Expenditure met by LCSD over Income (A) - (D):	24,094.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E) :	25,239.90	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	22,000.00	(m)=(j) or (l) or 'revised allocation', whichever is the less
	NSA Monitoring Fee:	2,940.00	
	Savings:	<u>. </u>	(n)='revised allocation' - (m)

Detailed breakdown of the expenditure should be provided.

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

For the maximum subvention level for the respective Category of programme, please refer to 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.

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;

 ⁽i) 21 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).

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	ginal Allocation : \$ 22000 Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
1. Board & Lodging		•	
l Accommodation ¹			
2 Air Fare ¹			
3 Other Items	İ		
	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			(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 7 days	2,352.00	(d)
	Total Expenditure met by LCSD (A):	30,576.00	(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	<u> </u>		
2 e.g. Souvenirs	-		
B	spenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):	<u>, </u>	30,576.00	(h)=(e)+(f)+(g)
(D) Income ²		,	_
Estimated Amount		Actual Income	
[Entry Fee: (\$ 80)	1	5,600.00	
2 Admission Fee: (\$)		2,000.00	
Total (\$)	Total Income (D):	5,600.00	(i)
(E) Total Subvention Granted by LCSD	· · · · · · · · · · · · · · · · · · ·	•	
	iency of Expenditure met by LCSD over Income (A) - (D):	24,976.00	(j)=(e)•(i)
	Maximum Subvention Level (E) ³ :	85%	1 -
	Maximum Subvention Amount (A)*(E):	25,989.60	
	Subvented Expenditure ⁴ :	22,000.00	(m)=(j) or (l) o 'revised allocation' whichever is the less
	NSA Monitoring Fee:	3,045.00	
	Savings:	-	(n)='revised allocation' - (m)

Detailed breakdown of the expenditure should be provided.

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

For the maximum subvention level for the respective Category of programme, please refer to 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.

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).

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	· · · · · · · · · · · · · · · · · · ·		
1, 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			
	Sub-total:		(b)
III, Printing & Publicity			(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 7 days	2,352.00	(d)
	Total Expenditure met by LCSD (A):	30,576.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B) :		(f)
(C) Expenditure Met by Sponsorship/Donation/Co	ontribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		30,576.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 80)		5,600.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	5,600.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ncy 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	(i)=(c)*(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)

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.

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).

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			
2 Air Fare ¹]		
3 Other Items			
	Sub-total:	***	(a)
II. Staff Remuneration			
I Coaches ¹	\$186/hr x 18 hours x 10 pax	33,480.00	
2 Instructors ¹	į		
	Sub-total:		(b)
III. Printing & Publicity			(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 6	2,016.00	(d)
	Total Expenditure met by LCSD (A):	35,496.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		· -	
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		35,496.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 90)		9,000.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	9,000.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ency 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	(1)=(e)*(k)
	Subvented Expenditure ⁴ :	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)

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,

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).

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	75 07 00 75		
1 Coaches ¹	\$192/hr x 18 hours x 10 pax	34,560.00	
2 Instructors ¹			
	Sub-total:		(b)
III. Printing & Publicity	T		(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 6	2,016.00	(d)
	Total Expenditure met by LCSD (A):	36,576.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
<u> </u>	Total NVC (B):		(f)
(C) Expenditure Met by Spensorship/Denation/	Contribution from the Association/Other Resources		\ ''
• • •	Contribution from the Association Other Resources		
1 e.g. Uniforms 2 e.g. Souvenirs			
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	spenditure met by Sponsorship/Donation/NSA/Others (C):		(3)
	penditure met by Sponsorsmp/Donation/NSA/Otners (C) :		(g)
Total Programme Expenditure (A)+(B)+(C):		36,576.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 90)		9,000.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	9,000.00	(i)
(E) Total Subvention Granted by LCSD			
Defic	iency of Expenditure met by LCSD over Income (A) - (D):	27,576.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	l =
	Maximum Subvention Amount (A)*(E):	31,089.60	(l)=(e)*(k)
	Maximum Subvention Amount (A)*(E);	31,009.00	
	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)

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.

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).

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:		(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	(d)
	Total Expenditure met by LCSD (A):	36,576.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		36,576.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 90)	1	9,000,00	
2 Admission Fee: (\$)		7,100,100	
Total (\$	Total Income (D):	9,000.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ency 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	
	Subvented Expenditure ⁴ :	22,000.00	(m)=(j) or (l) or 'revised allocation',
	NSA Monitoring Fee:	3,045.00	whichever is the less
	Savings :	<u>-</u>	(n)='revised allocation' - (m)

Detailed breakdown of the expenditure should be provided.

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

For the maximum subvention level for the respective Category of programme, please refer to 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.

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).

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	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			(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 8	2,688.00	(d)
	Total Expenditure met by LCSD (A):	29,472.00	(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		
I e.g. Uniforms			
2 e.g. Souvenirs			
Total Ex	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		29,472.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 70)		4,900.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	4,900.00	(i)
(E) Total Subvention Granted by LCSD			
Defici	iency 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 Expenditure ⁴ :	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)

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.

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).

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 (HKS)	
(A) Expenditure to be met by LCSD	***		
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
10	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches	\$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	(d)
	Total Expenditure met by LCSD (A):	30,336.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/Co	ontribution from the Association/Other Resources		
i e.g. Uniforms			
2 e.g. Souvenirs			
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		30,336.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 70)		4,900.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D) :	4,900.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ncy of Expenditure met by LCSD over Income (A) - (D):	25,436.00	(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:	<u>-</u>	(n)='revised allocation' - (m)

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

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.

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.

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.

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	·		
1. Board & Lodging			
1 Accommodation			
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
l Coaches ^l	\$192/hr x 24 hours x 6 pax	27,648.00	
2 Instructors			
	Sub-total:		(b)
III, Printing & Publicity			(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 8 Total Expenditure met by LCSD (A):	2,688.00	(d)
	Total Expenditure met by LCSD (A):	30,336.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(1)
(C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			!
	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		30,336.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 70)		4,900.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	4,900.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	25,436.00	(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:

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

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.

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) 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).

APPENDIX 1.26-TSW-1 to Statement 3

Nama	of NSA:	Hone	Kona	Puchy	Linion
Name	OI NAA:	Hong	Kone	Kugnv	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 (HK\$)	
(A) Expenditure to be met by LCSD	· · · · · · · · · · · · · · · · · · ·		
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare			
3 Other Items			,
	Sub-total:		(a)
II. Staff Remuneration	I		
1 Coaches ¹	\$186/hr x 21 hours x 8 pax = \$31,248	31,248.00	
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	(d)
	Total Expenditure met by LCSD (A):	33,600.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/Co	ontribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
-	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		33,600.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 100)		8,900.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	8,900.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	24,700.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	28,560.00	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	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)

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.

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).

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			(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 7	2,352.00	(d)
	Total Expenditure met by LCSD (A):	34,608.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(1)
(C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources		
l e.g. Uniforms			
2 e.g. Souvenirs			
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		34,608.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
Entry Fee: (\$ 100)		8,500.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	8,500.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ncy of Expenditure met by LCSD over Income (A) - (D):	26,108.00	(j)=(e)-(i)
	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:

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

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.

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;

⁽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).

APPENDIX 1.26-TSW-3 to Statement 3

Name of NSA:	Hong Ko	ng Rugby	Union
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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			
1. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ³]		
3 Other Items		<u> </u>	
17 O. 55 D	Sub-total:		(a)
II. Staff Remuneration	Lavaria de la la		
1 Coaches ¹	\$192/hr x 18 hrs x 8 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 6	2,016.00	(d)
	Total Expenditure met by LCSD (A):	29,664.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/C	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Ex	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		29,664.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 80)		6,800.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D) :	6,800.00	(i)
(E) Total Subvention Granted by LCSD			
Defici	ency of Expenditure met by LCSD over Income (A) - (D):	22,864.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	25,214.40	(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)

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.

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).

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	11 61 01/01 0	4 600 00	(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 5 Total Expenditure met by LCSD (A):	1,680.00	(d)
m N d IV or and	Total Expenditure met by LCSD (A):	29,580.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
· · · · · · · · · · · · · · · · · · ·	Contribution from the Association/Other Resources		
l e.g. Uniforms			
2 e.g. Souvenirs			
	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		29,580.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 55)		5,500.00	
2 Admission Fee; (\$)			
Total (\$)	Total Income (D):	5,500.00	(i)
(E) Total Subvention Granted by LCSD			
Defici	ency 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)*(E):	25,143.00	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	22,000.00	(m)=(j) or (l) 'revised allocation whichever is the less
	NSA Monitoring Fee:	2,940.00	
	Savings:	-	(n)='revised allocation' - (m)

Detailed breakdown of the expenditure should be provided.

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

For the maximum subvention level for the respective Category of programme, please refer to 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.

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).

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			
71 5 4 6 5 1 7 6	Sub-total:		(b)
III. Printing & Publicity	V Cl 21/20/ 2 6	1 (00 00	(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 5 Total Expenditure met by LCSD (A):	1,680.00	(d)
(M) 11 (1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Total Expenditure met by LCSD (A):	30,480.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
	ontribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		30,480.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 55)		5,500.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	5,500.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ency 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 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:

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

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.

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

⁽ii) 24 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).

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			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches	\$192/hr x 15 hours x 10 pax	28,800.00	
2 Instructors ¹	•		
	Sub-total:	•	(b)
III. Printing & Publicity			(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 5	1,680.00	(d)
<u> </u>	Total Expenditure met by LCSD (A):	30,480.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Evnanditura Mat by Spansarship/Danation/(Contribution from the Association/Other Resources		(.)
	Contribution from the Association/Other Resources		
1 e.g. Uniforms 2 e.g. Spuvenirs			
	penditure met by Sponsorship/Donation/NSA/Others (C):		
	benchure met by Sponsorsinp/Donation/NSA/Others (C);		(g)
Total Programme Expenditure (A)+(B)+(C):		30,480.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 55)		5,500.00	
2 Admission Fee: (\$)	[
Total (\$	Total Income (D):	5,500.00	(i)
(E) Total Subvention Granted by LCSD	•		
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	24,980.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	
	Maximum Subvention Amount (A)*(E);	25,908.00	(1)=(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)

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.

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).

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:		(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			(c)
IV. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 8	2,688.00	(d)
	Total Expenditure met by LCSD (A):	29,472.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/C	Contribution from the Association/Other Resources		
l e.g. Uniforms			
2 e.g. Souvenirs			
	penditure met by Sponsorship/Donation/NSA/Others (C) :		(g)
Total Programme Expenditure (A)+(B)+(C):		29,472.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$ 80)	İ	4,800.00	
2 Admission Fee: (\$)	Ì		
Total (\$	Total Income (D):	4,800.00	(i)
(E) Total Subvention Granted by LCSD			•
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	24,672.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	25,051.20	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	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)

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.

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).

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\$)	1
(A) Expenditure to be met by LCSD			
1. Board & Lodging		<u>-</u>	
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
11 84-1619	Sub-total:		(a)
11. Staff Remuneration	61004 041	22 (10 00	
1 Coaches ¹	\$192/hr x 24 hours x 6 pax	27,648.00	
2 Instructors ¹			l
III Deinting C. Dublister	Sub-total;		(b)
111. Printing & Publicity 1V. Event Related Expenses	Venue Charge: \$168/sess x 2 sess x 8	2,688.00	(c)
1v. Event Related Expenses	Total Expenditure met by LCSD (A):	30,336.00	(d) (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)	Total Dependent by Desp (A)	30,330.00	(6)-(8)-(6)-(6)-(6)
(B) Notional Venue Charges (NVC)	Total NVC (B) :		, , , , , , , , , , , , , , , , , , ,
(C) Funna diama Mat ha San anatia/Danat			(f)
	ion/Contribution from the Association/Other Resources		
1 e.g. Uniforms			Į
2 e.g. Souvenirs	Il Expenditure met by Sponsorship/Donation/NSA/Others (C):		[,,
Total Programme Expenditure (A)+(B)+(C)		20.224.00	(g)
		30,336.00	(h)=(c)+(f)+(g)
(D) Income ²		1.1	[
Estimated Amount		Actual Income	[
1 Entry Fee: (\$ 80)		4,800.00	
2 Admission Fee: (\$) Total (\$)	Total bases (D)	4 000 00	
	Total Income (D):	4,800.00	(i)
(E) Total Subvention Granted by LCSD			
D	eficiency 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)

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.

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).

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			
1. Board & Lodging			
1 Accommodation			
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	(d)
	Total Expenditure met by LCSD (A):	30,336.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B) :		(f)
(C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources	·	``
l e.g. Uniforms			
2 e.g. Souvenirs			
	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):	(0).	30,336.00	(h)=(e)+(f)+(g)
(D) Income ²	·		
Estimated Amount	<u> </u>	Actual Income	
1 Entry Fee: (\$ 80)	ŀ	4,800.00	
2 Admission Fee: (\$)		4,000.00	
Total (\$	Total Income (D):	4,800.00	(i)
(E) Total Subvention Granted by LCSD			
· · · · · · · · · · · · · · · · · · ·	ney of Expenditure met by LCSD over Income (A) - (D):	25,536,00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	
	Maximum Subvention Amount (A)*(E):		
	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)

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.

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).

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 (HKS)	
(A) Expenditure to be met by LCSD			
1. Board & Lodging			
1 Accommodation			
2 Air Fare ¹			
3 Other Items			
1 0 mg	Suh-total:		(6)
II. Staff Remuneration			
Continu			
2 Instructors ¹	Sub-total:		
III. Printing & Publicity	Sun-10(2);		(b)
•	NSA Monitoring Fee for 9 CSCs : see below		(6)
IV. Event Related Expenses	NOA Monitoring Fee for 9 CSCS . See below	81,231.00	(d)
	Total Expenditure met by LCSD (A):	81,231.00	(e)-(a)-(b)-(c)-(d)
(B) National Venue Charges (NVC)		81,251.00	(() (0) (0) (0)
(0)	Total NVC (B):		(f)
(C) Expenditure Met by Spensorship/Donation/C	ontribution from the Association/Other Resources		\",
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Exp	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		81,231,00	(h)-(e)-(f)-(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (S)			
2 Admission Fee: (\$)			
Total (S)	Total Income (D) :	-	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	81,231.00	(j) -tel-(i)
	Maximum Suhvention Level (E)1:	100%	(k)
	Maximum Subvention Amount (A)*(E) :	81,231.00	(l) (e)*(k)
	Sulwented Expenditure ⁴ :	81,231.00	(m) (j) or (l) or revised allocation whichever is the less
	Savings :	•	(u) -'revised allocation' - (m)

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

Expenditure	Amount (HKD)
NSA Monitoring Fee:	
- Aberdeen Dolphin Mini Rugby Club - Rugby Training Programme (Phase I)	2,940.00
- Aberdeen Dolphin Mini Rugby Club - Rugby Training Programme (Phase II)	3,045.00
- Aberdeen Dolpton Mini Rusby Club - Rusby Training Programme (Phase III)	3,045.00
- East Kowloon Mini Rugby Chib - Rugby Training Programme (Phase 1)	2,940.00
- East Kowloon Mini Rugby Chib - Rugby Training Programme (Phase II)	3,045.00
- East Kowtoon Mire Rugby Club - Rugby Training Programme (Phase III)	3,045.00
Monkey Mini Rugby Chib - Rugby Training Programme (Phase I)	2,940.00
- Monkey Mini Rugby Club - Rugby Training Programme (Phase II)	3,045.00
Monkey Mini Rugby Club - Rugby Training Programme (Phase III)	3,015.00
Shatin Sha Pei Ruzby Club - Rugby Training Programme (Pluse I)	2,910.00
- Shatin Sha Fei Rugby Club - Rugby Training Programme (Phase II)	3,045.00
Shatin Sha Pei Rugby Club - Rugby Training Programme (Phase III)	3,045.00
Tai Hang Tung Shaolin Rueby Club - Rueby Transmy Programme (Phase I)	2,940.00
Tai Hang Tung Shisolin Rugby Club - Rugby Training Programme (Phase II)	3,045.00
Tai Hang Tung Statean Rugby Club - Rugby Training Programme (Phase III)	3.045.00
Tai Po Dragons Mini Rushy Club - Rushy Training Programme (Phase I)	2,940.00
- Tai Po Dragons Mini Rugby Chib - 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 Ruster Club - Ruster Training Programme (Phase I)	3,940.00
Tin Shui Wai Eagle Rugby Club - Rugby Training Programme (Phase II)	3,006.00
- Tim Shui Wai Eagle Rugby Club - Rugby Training Programme (Phase III)	3,045.00
Tauen Wan Mini Rugby Club - Rugby Training Programme (Phase I)	2,940,00
Tsuen Wan Mini Rugby Club - Rugby Training Programme (Phase II)	3,045.00
Tsuen Wan Mind Rugby Club - Rugby Training Programme (Phase III)	3,045.00
- Tuen Mun Sharks Mini Rugby Club - Training Programme (Pluse I)	2.940.00
- Tuen Mun Sharks Mini Rugby Chib - Training Programme (Phase II)	3,041.00
- Tuen Man Sharks Missi Rugby Chib - Training Programme (Phase III)	3,045,00
Total:	81,231.00

Please provide the amounts with 2 places of decimal.

Detailed breakdown of the expenditure should be provided.

Detailed breakdown of the expenditure should be provided.

Income includes' testify fees' (from participants) and 'budinesion fees' (from speciators). This also includes income with similar nature e.g. 'terrolument fees' and training fees' paid by participants for easity to the programme.

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

The Subvention Expenditure' should be (i) the deficiency of expenditione met by LCSD rout incomers or (fill the asximitum subvention amount or (fill 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 \$51.495 for NNA's monitoriane for includes 35 man-hours covering four areas of work:

(i) 2 hours for co-estimating the ket booking of teleure and sports facilities:

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

(iv) 7 hours by carefuling out supervision of the programme; and

(iv) 7 hours by checking and earlying the reveils and statement of accounts submitted by the CSC.

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

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 7	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	Dienkovan	Amount (IIIA)	
1. Board & Lodging	· · · · · · · · · · · · · · · · · · ·		
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches			
2 Instructors ¹			
	Sub-total;		(b)
III. Printing & Publicity			(c)
IV. Event Related Expenses			(d)
	NSA Preparation work Fee : \$87/hr x 20 hrs x 9 CSCs	15,660.00	1
	Total Expenditure met by LCSD (A):	15,660.00	(e)≃(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)	(1)	12,000.00	(4) (4) (6) (6)
(-)Ba- (0)	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/	Contribution from the Association/Other Resources		(3)
1 e.g. Uniforms	The state of the s		
2 e.g. Souvenirs		 .	
· · · · · · · · · · · · · · · · · · ·	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		15,660.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)	 	71CIRUI TILLIIIC	
2 Admission Fee: (\$)		-	
Total (\$)	Total Income (D):	•	(i)
(E) Total Subvention Granted by LCSD			
Defic	iency of Expenditure met by LCSD over Income (A) - (D):	15,660.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	100%	** ** ***
	Maximum Subvention Amount (A)*(E):	15,660.00	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	15,660.00	(m)=(j) or (l) of '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:

Please provide the amounts with 2 places of decimal.

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.

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).

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			
Airfare Hotel Accommodation Airport Transfer Meals	\$700/D x 2D x 3P	4,200.00	
T MICHIS	Sub-total:	4,200.00	(a)
II. Staff Remuneration	510 VVIII.	4,200.00	(u)
1 Instructors ¹	\$400/D x 1 D x 4 P	1,600.00	
	Sub-total:	1,600.00	(b)
III. Printing & Publicity			
	Sub-total:		(4)
IV. Event Related Expenses	Stationery	373,50	(c)
11. Dient Reinted Expenses	Stationery	575.50	(d)
	Total Expenditure met by LCSD (A):	6,173.50	(e)=(a)+(b)+(c)+(c
(B) Notional Venue Charges (NVC)		0	
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donati	on/Contribution from the Association/Other Resources		
1			
2			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):	-	(g)
Total Programme Expenditure (A)+(B)+(C)	:	6,173.50	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee	\$300 x 10P	3,000.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	3,000.00	(i)
(E) Total Subvention Granted by LCSD			
D	eficiency 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 Expenditure ⁴ :	3,173.50	(m)=(j) or (l) 'revised allocation whichever is the le
	Savings :		(n)='revised allocation' - (m)

Detailed breakdown of the expenditure should be provided.

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

For the maximum subvention level for the respective Category of programme, please refer to 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.

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 : Venue / Destination:

4 May 2017

Hong Kong

, ende , Bestination,	•••
No. of Participants:	31

	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
I. Board & Lodging			
Hotel Accommodation for overseas instructors	2-3/5: \$700 x 2 D x 3 P = \$4200 2-3/5: \$680 x 2 D x 1 P = \$ \$1360	5,560.00	
4	Sub-total:	5,560.00	(a)
II. Staff Remuneration		2,500.00	(-)
1 Instructors 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) (e)=(a)+(b)+(c)+
B) Notional Venue Charges (NVC)	,	0	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Total NVC (B):	••••	(f)
(C) Expenditure Met by Sponsorship/Donation/	Contribution from the Association/Other Resources		
1			
2			
Total E	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		8,533.50	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
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			
Defic	iency 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 Expenditure ⁴ :	2,933.50	(m)=(j) or (l) 'revised alloca whichever is the
	Savings :		(n)='revised allocation' - (m)

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

Please provide the amounts with 2 places of decimal.

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.

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

	Actual Expenditure		
escription	Breakdown	Amount (IIK\$)	
I. Board & Lodging			
1 Airfare		15,311.00	
2 Meals		2,032.01	
	Sub-total:	17,343.01	(a)
II. Staff Remuneration			
1 Coaches ¹		•	
2 Instructors ¹		-	
III. Printing & Publicity	Sub-total:	-	(b)
	Sub-total:	-	(c)
IV. Event Related Expenses		-	
			4.0
	Total Expenditure met by LCSD (A):	17,343.01	(d) (e)=(a)+(b)+(c)+(d
B) Notional Venue Charges (NVC)	Total Dependent include LCSD (A).	17,545.01	(6)-(4) (0) (6) (0
	Total NVC (B):		(f)
C) Expenditure Met by Sponsorship/Donation/Co	ontribution from the Association/Other Resources		
1			
2			
3			
4	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
	spenditure met by Sponsorship/Donation/NSA/Others (C):	-	(g)
Cotal Programme Expenditure (A)+(B)+(C): D) Income ²		17,343.01	(h)=(e)+(f)+(g)
Estimated Amount		Actual Income	
1	}		
2 Admission Fee: (\$			
Total (\$)	Total Income (D):	-	(i)
E) Total Subvention Granted by LCSD			
Defic	iency of Expenditure met by LCSD over Income (A) - (D):	17,343.01	(j)=(e)-(i)
	Maximum Subvention Level (E)3:	70%	(k)
	Maximum Subvention Amount (A)*(E):	12,140.11	(i)=(e)*(k)
	Subvented Expenditure ⁴ :	12,140.11	(m)=(j) or (l) 'revised allocation whichever is the le
	Savings:		(n)='revised allocation' - (m)

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

Please provide the amounts with 2 places of decimal,

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.

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

····			Ī
	Actual Expenditure		
Description	Breakdown	Amount (IIK\$)	
I. Board & Lodging			
1 Airfare	Robert McRobbie & Frederick Au \$11170 x 2P	22,340.00	
2 Hotel Accommodation 3 Airport Transfer			
4 Meals			
4 Micais	Sub-total:	22,340.00	(a)
II. Staff Remuneration	Sub-total	22,340.00	(a)
1 Coaches ¹		<u> </u>	
2 Instructors	1	_	
Mish dotters	Sub-total:	-	(b)
III. Printing & Publicity			
	Sub-total:	-	(c)
IV. Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):	22,340.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		22,540.00	(0) (0) (0)
(D) Notional Tende Changes (1770)	Total NVC (B) :		(f)
(C) Expenditure Met by Spansorship/Donation/Ce	entribution from the Association/Other Resources		(1)
1	Mithbutton from the Association/Other Resources	· · · · · · · · · · · · · · · · · · ·	
2			
	enditure met by Sponsorship/Donation/NSA/Others (C):	-	(g)
Total Programme Expenditure (A)+(B)+(C):	(0)	22,340.00	(h)=(c)+(f)+(g)
(D) Income ²		22,540.00	(11) (0) (1) (6)
Estimated Amount 1 ARFU Allowance	, HCD1000 - OC3.753	Actual Income	
1 ARFU Allowance 2 Admission Fee: (\$)	USD1000 = @\$7.753	7,753.00	
Total (\$)	Total Income (D):	7,753.00	(i)
(E) Total Subvention Granted by LCSD	Total Income (D):	1,733.00	
<u> </u>	ency of Expenditure met by LCSD over Income (A) - (D):	14,587.00	(j)=(e)-(i)
Dente	Maximum Subvention Level (E) ³ :	70%	(k)
	Maximum Subvention Level (E): Maximum Subvention Amount (A)*(E):		
	waximum Subvention Amount (A)*(E):	15,638.00	(l)=(e)*(k)
	Subvented Expenditure ⁴ :	14,587.00	(m)=(j) or (i) or 'revised allocation', whichever is the less
	Savings :		(n)='revised allocation' - (m)

Detailed breakdown of the expenditure should be provided.

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

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

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

Statement of Use of Reserve Fund (Statement 4)

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

	Description of Item/Programme	Approved Amount (Note 2) (HK\$) (a)	Actual Expenditure (HK\$) (b)	Savings (Note 3) (HK\$) (c)=(a)-(b)	Breakdow as per Appendix (Note 4)
(A)	Use of Reserve Fund Approved in 2015-16 Personnel Expenses				
	(a) (b)	-	-	-	
	Personnel Expenses Sub-tota Office Expenses	.1	-	-	- -
	(a)	-	-	-	
	(b) Office Expenses Sub-tota	.1	-	-	1
	Programme Expenses (a)	-	-	-	A1
	(b) Programme Expenses Sub-tote		-	-	A2
	Use of Reserve Fund 2015-16 Total	-	-		
(B)	Use of Reserve Fund Approved in 2016-17 Personnel Expenses (a) (b)	:	-	:	
	Personnel Expenses Sub-tota			-	_
	Office Expenses (a) (b)	_	_	-	
	Office Expenses Sub-tota				_
	Programme Expenses (a) Cup of Nations (b)	640,000.00	640,000.00	-	B1 B2
	Programme Expenses Sub-tota	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 Personnel Expenses (a)		-	_	
	(b) Personnel Expenses Sub-tota	,	-	-	-
	Office Expenses (a)	-	-	-	
	(b) Office Expenses Sub-total	.1	<u>-</u>	•	
	Programme Expenses (a)	-	-	-	С1
	(b) Programme Expenses Sub-tota	.1	-		C2
	Use of Reserve Fund 2017-18 Total	_	-	-	
	ıl for Approved Use of Reserve Fund: (A)+(B)+(C)	640,000.00	640,000.00]

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'.

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