

**HONG KONG SPORTS ASSOCIATION  
FOR PERSONS WITH INTELLECTUAL  
DISABILITY**

**ANNUAL AUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**HONG KONG SPORTS ASSOCIATION  
FOR PERSONS WITH INTELLECTUAL DISABILITY**

**ANNUAL AUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

CONTENTS	PAGE(S)
CHAIRMAN'S AND HON TREASURER'S CERTIFICATE	1
INDEPENDENT ASSURANCE REPORT	2 - 3
SUMMARY OF LCSD SUBVENTION AND PROGRAMME EXPENDITURE	4
STATEMENT OF PERSONNEL EXPENSES (STATEMENT 1)	5
STATEMENT OF OFFICE EXPENSES (STATEMENT 2)	6
STATEMENT OF PROGRAMMES EXPENSES (STATEMENT 3)	7 - 8
STATEMENT OF INDIVIDUAL ACTIVITIES	9 - 83
STATEMENT OF USE OF RESERVE FUND (STATEMENT 4)	84
STATEMENT OF CHANGES IN RESERVE FUND BALANCE (STATEMENT 5)	85
STATEMENT OF USE OF EXTRA SAVING (STATEMENT 6)	86

**HONG KONG SPORTS ASSOCIATION  
FOR PERSONS WITH INTELLECTUAL DISABILITY**

**ANNUAL ACCOUNTS OF THE SUBVENTION AND THE RESERVE FUND  
FOR THE YEAR ENDED 31 MARCH 2018**

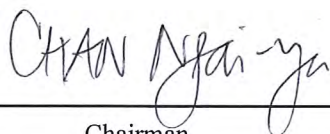
**Chairman's and Hon Treasurer's Certificate**

To: Leisure and Cultural Services Department

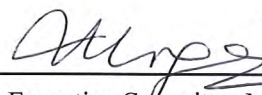
We certify that the Annual Accounts of the Subvention and the Reserve Fund for the year ended 31 March 2018 set out in pages 4 to 86 which comprises:

- a. Statement of Subvention under the Sports Subvention Scheme of LCSD
- b. Statement of Personnel Expenses (Statement 1)
- c. Statement of Office Expenses (Statement 2)
- d. Statement of Programmes Expenses (Statement 3)
  - Statement of Individual Activities
- e. Statement of Use of Reserve Fund (Statement 4)
- f. Statement of Changes in Reserve Fund Balance (Statement 5)
- g. Statement of Use of Extra Saving for 2008-09 and 2009-10 (Statement 6)

are complete, true and correct.



Chairman  
(Name: CHAN Ngai Yu)



Executive Committee Member  
(Name: NGAI Mei Yuk, Marian)

14 SEP 2018

Date



Association's Chop

**INDEPENDENT ASSURANCE REPORT TO THE EXECUTIVE OF  
HONG KONG SPORTS ASSOCIATION  
FOR PERSONS WITH INTELLECTUAL DISABILITY (“the Association”)**

We have been engaged to conduct a reasonable assurance examination on the accompanying Association’s Annual Accounts of the subvention and the reserve fund on pages 4 to 86 for the year ended 31 March 2018, which have been prepared by the Executive Committee of the Association in connection with the requirements of the Leisure and Cultural Services Department (“LCSD”) of the Government of the Hong Kong Special Administrative Region (“the Government”).

**Respective responsibilities of the Executive Committee and auditors**

The Executive Committee of the Association is responsible for the preparation of the accompanying Annual Accounts and for ensuring that they have been properly prepared from the books and records of the Association and drawn up in compliance with the provisions of the Subvention Agreement for the year 2017-18 made between the Government and the Association and the Auditor’s Guide. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation of the accompanying Annual Accounts that are free from material misstatement, selecting and applying appropriate accounting policies. The Executive Committee is also responsible for ensuring that the Association has complied with the provisions of the Subvention Agreement, the Code of Conduct and the Accounting Procedures and Procurement Guidelines which the Association has deposited with the Government.

It is our responsibility to report on whether the Annual Accounts have been drawn up in compliance with the provisions of the Subvention Agreement and the Auditor’s Guide as stipulated in Clause 6(e) of the Subvention Agreement, and the Association has complied with the provisions of the Subvention Agreement as specified in the Auditor’s Guide, the Code of Conduct concerning the procedural requirements in processing declaration on conflict of interests and application for acceptance of advantages and the Accounting Procedures and Procurement Guidelines of the Association, based on our reasonable assurance engagement, and to report our conclusions to you, as a body, in accordance with our agreed terms of engagement.

**Basis of conclusions**

We have conducted our work in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised) “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information” issued by the Hong Kong Institute of Certified Public Accountants. This Standard requires that we comply with ethical requirements and plan and conduct the assurance examination to obtain reasonable assurance whether the Annual Accounts have been properly prepared from the books and records of the Association and drawn up in all material respects in compliance with the provisions of the Subvention Agreement and the Auditor’s Guide, and the Association has complied with the provisions of the Subvention Agreement as specified in the Auditor’s Guide, the Code of Conduct concerning the procedural requirements in processing declaration on conflict of interests and application for acceptance of advantages and the Accounting Procedures and Procurement Guidelines of the Association.

We planned and conducted our reasonable assurance examination so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give our conclusions as to whether the Annual Accounts have been properly prepared from the books and records of the Association and drawn up in compliance with the provisions of the Subvention Agreement and the Auditor’s Guide, and the Association has complied with the provisions of the Subvention Agreement as specified in the Auditor’s Guide, the Code of Conduct concerning the procedural requirements in processing declaration on conflict of interests and application for acceptance of advantages and the Accounting Procedures and Procurement Guidelines of the Association. We believe that our reasonable assurance engagement provides a reasonable basis for our conclusions.

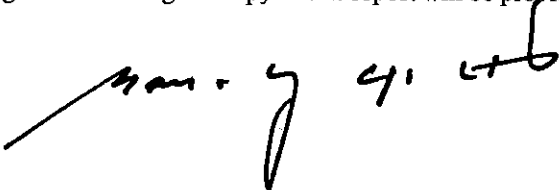
**INDEPENDENT ASSURANCE REPORT TO THE EXECUTIVE OF  
HONG KONG SPORTS ASSOCIATION  
FOR PERSONS WITH INTELLECTUAL DISABILITY (“the Association”) (CONTINUED)**

**Conclusions**

In our opinion, based on the foregoing, the Annual Accounts have been properly prepared from the books and records of the Association and drawn up in compliance with the provisions of the Subvention Agreement and the Auditor’s Guide, and the Association has complied with the provisions of the Subvention Agreement as specified in the Auditor’s Guide, the Code of Conduct concerning the procedural requirements in processing declaration on conflict of interests and application for acceptance of advantages and the Accounting Procedures and Procurement Guidelines of the Association.

**Use of this Report**

This report is intended solely for the use of the Association to satisfy the provisions stated in the Subvention Agreement with the LCSD and is not intended to be, and should not be, used by anyone except the Association and the LCSD for any other purposes. We agree that an original copy of this report will be provided to the Director of Leisure and Cultural Services.



Yau & Leung CPA Limited  
Certified Public Accountants (Practising)  
Hong Kong  
Date 14 SEP 2018

LEUNG Shi Ho  
Practising Certificate number P02304

**Summary of Cash Subvention to Hong Kong Sports Association for Persons with Intellectual Disability  
under the Sports Subvention Scheme of Leisure and Cultural Services Department  
for the Financial Year Ended 31 March 2018**

	<u>HK\$</u>	
<b>Cash subvention from LCSD</b>		
Original cash subvention allocated at the beginning of the financial year <sup>1</sup>		
(i) Subvention for Personnel Expenses	2,212,558.00	
(ii) Subvention for Office Expenses	275,850.00	
(iii) Subvention for Programme Expenses	5,383,063.00	
	<u>7,871,471.00</u>	(a)
<i>Add:</i> Additional subvention from LCSD - Local Competitions	100,000.00	
Additional subvention from LCSD - Purchase of IT & Computer equipment	49,982.00	
Additional subvention from LCSD - Programme Expenses rate adjustment	46,002.00	
	<u>195,984.00</u>	(b)
<i>Less:</i> Subvention netted-off for 2016-17 (Note 2)	<u>34,465.00</u>	(c)
<b>Total cash subvention from LCSD for the year</b>	<b><u>8,032,990.00</u></b>	(d)=(a)+(b)-(c)
<b>Expenditure <sup>3</sup></b>		
Total expenditure incurred for the year 2017-18	<u>6,678,291.76</u>	(e)
<b>Surplus/(Deficiency) of subvention over expenditure</b>	<b><u>1,354,698.24</u></b>	(f)=(d)-(e)
<b>Other income (i.e. other than LCSD subvention) <sup>4</sup></b>		
(i) Entry fee / Admission fee	-	
(ii) Bank interest generated from LCSD Subvention and Reserve Fund	38.05	
(iii) Sponsorship / Donation	-	
(iv) Contribution from the Association	-	
(v) Other Resources	-	
	<u>38.05</u>	(g)
<b>Total Surplus/(Deficiency) of income over expenditure</b>	<b><u>1,354,736.29</u></b>	(h)=(f)+(g)

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

2: This refers to the amount of subvention allocated for 2015-16 which is subsequently netted off by the LCSD within the same financial year 2015-16 (e.g. due to cancellation of programmes). The total amount of subvention netted off for 2015-16 may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.

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

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

**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) **2,212,558** (a)

**Expenditure**

(A) Expenditure met by LCSD

Approved Subvented Posts	Original Allocation (HK\$)	Revised Allocation (HK\$)1			Actual Expenditure 4 (HK\$)
		Additional Allocation 2	Netted-off Amount 3	Total Net Allocation	
1. Executive Director	639,300.00		-	639,300.00	639,300.00
2. Senior Sports Executive	500,286.00		-	500,286.00	500,280.00
3. Sports Executive	396,642.00		-	396,642.00	396,636.00
4. Administrative Assistant	240,335.00		-	240,335.00	241,024.00
5. Administrative Assistant	182,540.00		-	182,540.00	182,654.00
6. Administrative Assistant	174,775.00		-	174,775.00	146,290.00
7. Sports Executive	-	78,680.00		78,680.00	52,920.00
<b>Total</b>	<b>2,133,878.00</b>	<b>78,680.00</b>	<b>-</b>	<b>2,212,558.00</b>	<b>2,159,104.00</b>

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

(C) Total expenditure for Personnel Expenses 2,159,104.00 (d)=(b)+(c)

**Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD** **53,454.00** (e)=(a)-(b)

**Other income**

(i) Sponsorship / Donation - (f)

(ii) Contribution from the Association/Other Resources 5 - (g)

Surplus/(Deficiency) for Personnel Expenses 53,454.00 (h)=(a)-(d)+(f)+(g)

**Savings from LCSD cash subvention** **53,454.00** (i)=(e) or 0

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

1 There is no need to include the approved use of Reserve Fund e.g. PIP. 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 (-).

**Statement of Office Expenses (Statement 2)**

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

	<u>HK\$</u>	
Cash subvention from LCSD (Revised Allocation)	275,850	
Add: Additional subvention from LCSD - Purchase of IT & Computer equipment	49,982	
	325,832	(a)

**Expenditure**

(A) Expenditure Met by LCSD

Expenses	Original Allocation (HK\$)	Revised Allocation (HK\$) 1			Actual Expenditure 1 (HK\$)
		Additional Allocation 2	Netted-off Amount 3	Total Net Allocation	
Administration Expenses 4	135,000.00	49,982.00			
- Utilities					41,364.16
- Telephone/fax/IDD					23,569.47
- Purchase of equipment					50,743.00
- Hire of Store					10,580.00
- Admin. Misc.					6,290.84
- Recruitment					6,788.00
- Printing					9,014.00
- Stationery					1,039.70
- Others (office cleaning)					58,495.80
- Others (annual subscription )					1,650.00
Sub-total of Administration Expenses					209,534.97
Rent and Rates 5	69,600.00				69,600.00
Audit Fee 6	49,500.00				22,500.00
Insurance Premium Fee 7	21,750.00				19,066.94
<b>Total</b>	275,850.00	49,982.00	-	325,832.00	320,701.91 (b)

(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources 0 (c)

(C) Total expenditure for Office Expenses 320,701.91 (d)=(b)+(c)

**Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD** 5,130.09 (e)=(a)-(b)

**Other income**

(i) Sponsorship / Donation 0 (f)

(ii) Contribution from the Association/Other Resources 0 (g)

Surplus/(Deficiency) for Office Expenses 5,130.09 (h)=(a)-(d)+(f)+(g)

**Savings from LCSD subvention** 5,130.09 (i)=(e) or 0

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

- 1 There is no need to include the approved use of Reserve Fund. The amount should be dealt with separately in the Statement of Use of Reserve Fund.
- 2 This includes virement of funds approved by LCSD. Please provide details of the approved virement in (+) and virement out (-).
- 3 This is the amount of subvention allocated for 2017/18 which is subsequently netted off by the LCSD within the same financial year 2017/18. The total amount of subvention netted off for 2017/18 may be subject to upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.
- 4 No 'sundry' expenses should be reported.



## Statement of Programme Expenses (Statement 3)

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

HK\$

## (I) Allocation for 2017-18

Cash subvention from LCSD

5,494,600 (a)

## Expenditure

(A) Expenditure Met by LCSD

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$)#			Actual Expenditure 4 (HK\$)	Subvented Expenditure 5 (HK\$)	Savings (if any) 6 (HK\$)	Breakdown as per Appendix
		Additional Allocation 2	Netted-off Amount 3	Total Net Allocation				
<b>COMPLETED PROGRAMMES</b>	1,991,376.00	(165,000.00)	-	1,826,376.00				
<b>Cat A(I) International Event Held Outside Hong Kong</b>								
(a) 2017 PTT World Team Champions					156,228.20	140,605.38	1.1	
(b) 2017 INAS Athletics Champions					84,943.51	76,449.16	1.2	
(c) Special Olympics Kim Kallstrom Trophy 2017					161,817.07	145,635.36	1.3	
(d) INAS World Indoor Athletics Championships					62,699.03	56,429.13	1.4	
(e) 9th SO MENA Regional Games					65,080.23	58,572.21	1.5	
(f) 4th Taichung Table Tennis Open for the Disabled 2017					84,060.09	75,654.08	1.6	
(g) Sheffield 2017 World Para Swimming World Series					165,301.07	148,770.96	1.7	
(h) Special Olympics 10. Vienna Specials 2018					108,702.92	97,832.63	1.8	
(i) World Para Athletics Junior Championships 2017					43,140.77	38,826.69	1.9	
(j) 2017 銀娛關愛特奧乒乓球賽					8,330.10	7,497.09	1.10	
(k) 2017 Korea PTT Open					94,863.58	85,377.22	1.11	
(l) Dubai 2018 World Para Athletics Grand Prix					56,333.08	50,699.77	1.12	
(m) 2017 SOEA Regional Unified Basketball Competition					72,250.40	65,025.36	1.13	
(n) 2017 SO Athletics Competition					15,455.80	13,910.22	1.14	
(o) 2017 SO Macau Inter-City Competition					14,158.00	12,742.20	1.15	
(p) 2017 ITTF PTT Asian Regional Championships					117,409.60	105,668.64	1.16	
Cat A(I) Sub-total					1,310,773.45	1,179,696.11		
<b>Category A Sub-total</b>	<b>1,991,376.00</b>	<b>(165,000.00)</b>	<b>-</b>	<b>1,826,376.00</b>	<b>1,310,773.45</b>	<b>1,179,696.11</b>	<b>646,679.89</b>	
<b>Cat B(I) National/Junior Squad Training Programme</b>	518,190.00	7,488.00	-	525,678.00				
(a) Swimming Local Training					9,000.00	9,000.00	2.1	
(b) Athletics Local Training					7,751.64	7,751.64	2.2	
(c) Swimming Overseas training camp	74,880.00			74,880.00	50,680.00	50,680.00	2.3	
(d) Table Tennis Local training					43,849.00	43,849.00	2.4	
(e) Athletics overseas training camp					49,250.52	49,250.52	2.5	
(f) 2017/18 Football Training Camp					9,380.00	9,380.00	2.6	
Cat B(I) Sub-total	593,070.00	7,488.00	-	600,558.00	169,911.16	169,911.16	430,646.84	
<b>Cat B(II) Regional Squad Training Programme</b>	163,593.00	1,377.00	-	164,970.00				
(a) Bowling Regional Squad Training					10,780.00	9,702.00	3.1	
(b) Bocce Regional Squad Training					12,180.00	10,962.00	3.2	
(c) Athletics Regional Squad Training					22,620.60	20,358.54	3.3	
(d) Table Tennis Regional Squad Training					5,620.00	5,058.00	3.4	
(f) Swimming Regional Squad Training					11,600.00	10,440.00	3.5	
(g) Badminton Regional Squad Training					12,180.00	10,962.00	3.6	
(h) Floor Hockey Regional Squad Training					5,656.00	5,090.40	3.7	
(i) Ice Skating Regional Squad Training					5,800.00	5,220.00	3.8	
(j) Snowshoeing Regional Squad Training					5,841.00	5,256.90	3.9	
Cat B(II) Sub-total	163,593.00	1,377.00	-	164,970.00	92,277.60	83,049.84	81,920.16	
<b>Category B Sub-total</b>	<b>756,663.00</b>	<b>8,865.00</b>	<b>-</b>	<b>765,528.00</b>	<b>262,188.76</b>	<b>252,961.00</b>	<b>512,567.00</b>	
<b>Cat C(I) Training Programme</b>	680,110.00	26,274.00	-	706,384.00				
(a) Elementary Training Courses								
Swimming					236,742.00	236,742.00	4.1	
Table Tennis					156,646.00	156,646.00	4.2	
Athletics					72,539.00	72,539.00	4.3	
Bowling					107,270.00	107,270.00	4.4	
Basketball					20,474.00	20,474.00	4.5	
Gymnastics					34,158.00	34,158.00	4.6	
Badminton					28,376.00	28,376.00	4.7	
Football					46,112.00	46,112.00	4.8	
Ice Skating					59,074.00	59,074.00	4.9	
Snowshoeing					5,291.60	5,291.60	4.10	
Mini Volleyball					17,493.50	17,493.50	4.11	
Bocce					34,131.00	34,131.00	4.12	
Floor Hockey					33,711.50	33,711.50	4.13	
(b) Technique Refinement Training Courses	1,048,356.00	-	-	1,048,356.00				
Swimming					240,728.00	240,728.00	4.14	
Table Tennis					135,766.00	135,766.00	4.15	
Athletics					185,038.00	185,038.00	4.16	
Bowling					78,954.00	78,954.00	4.17	
Basketball					30,780.00	30,780.00	4.18	
Gymnastics					172,719.00	172,719.00	4.19	
Badminton					56,328.00	56,328.00	4.2	
Football					35,590.00	35,590.00	4.21	
Snowshoeing					13,279.90	13,279.90	4.22	
Bocce					26,944.00	26,944.00	4.23	
Ice Skating					9,294.00	9,294.00	4.24	
Floor Hockey					24,914.00	24,914.00	4.25	
(d) Feeder Programme- Swimming Training Scheme	81,180.00	10,863.00	-	92,043.00	80,847.00	80,847.00	4.26	
(c) Feeder Programme- Table Tennis Training Scheme	168,180.00	-	-	168,180.00	163,906.00	163,906.00	4.27	
(e) Feeder Programme- Athletics Training Scheme	47,460.00	-	-	47,460.00	46,767.50	46,767.50	4.28	
Cat C(I) Sub-total	2,025,286.00	37,137.00	-	2,062,423.00	2,153,874.00	2,153,874.00	(91,451.00)	
<b>Cat C(II) School Sports Programme</b>								
(a) N.A.	N.A.							
Cat C(II) Sub-total	-	-	-	-	-	-	-	

<b>Cat C(III) Local Competition</b>		150,000.00	-	150,000.00				
(a) 41st SOHK Mini-Volleyball Competition	36,244.00			36,244.00	33,877.91	33,877.91		6.1
(b) 41st SOHK Swimming Competition	74,195.00	100,000.00		174,195.00	144,960.80	144,960.80		6.2
(c) 2017 SOHK Regional Athletic Trial	21,897.00			21,897.00	11,314.00	11,314.00		6.3
(d) 2017 HKSAPID Indoor Rowing Competition	55,957.00			55,957.00	82,172.70	82,172.70		6.4
(e) 41st SOHK Bocce Competition	24,368.00			24,368.00	32,107.50	32,107.50		6.5
(f) 42nd SOHK Badminton Competition	26,022.00			26,022.00	30,083.35	30,083.35		6.6
(g) 41st SOHK Table Tennis Competition	42,627.00			42,627.00	35,971.18	35,971.18		6.7
(h) 42nd HKSQ Regional Athletics Meet - Region I-V	186,750.00			186,750.00	153,122.80	153,122.80		6.8
(i) 41st HKSQ Basketball Competition	36,244.00			36,244.00	48,111.90	48,111.90		6.9
(j) 2017 Hong Kong Law Enforcement Torch Run	-			-	-	-		6.10
<b>Cat C(III) Sub-total</b>	<b>504,304.00</b>	<b>250,000.00</b>	<b>-</b>	<b>754,304.00</b>	<b>571,722.14</b>	<b>571,722.14</b>	<b>182,581.86</b>	
<b>Cat C(IV) Community Sports Club Programme</b>								
(a) N.A.	N.A.							
<b>Cat C(IV) Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Category C Sub-total</b>	<b>2,529,590.00</b>	<b>287,137.00</b>	<b>-</b>	<b>2,816,727.00</b>	<b>2,725,596.14</b>	<b>2,725,596.14</b>	<b>91,130.86</b>	
<b>Cat D(I) Training Programme for Officials</b>								
(a) 2018 SOHK Snowshoeing Coach and Referee Training Course	24,640.00			24,640.00	16,091.60	11,264.12	13,375.88	8.1
<b>Cat D(I) Sub-total</b>	<b>24,640.00</b>	<b>-</b>	<b>-</b>	<b>24,640.00</b>	<b>16,091.60</b>	<b>11,264.12</b>	<b>13,375.88</b>	
<b>Cat D(II) Meeting/Conference</b>								
(a) 2017 INAS General Assembly	31,024.00	15,000.00	32,185.00	13,839.00				9.1
(b) 2017 INAS Eligibility Seminar					35,942.54	25,159.78		9.2
(c) 2017 INAS Asia General Assembly					3,590.00	2,513.00		9.3
					1,851.00	1,295.70		
<b>Cat D(II) Sub-total</b>	<b>31,024.00</b>	<b>15,000.00</b>	<b>32,185.00</b>	<b>13,839.00</b>	<b>41,383.54</b>	<b>28,968.48</b>	<b>(15,129.48)</b>	
<b>Category D Sub-total</b>	<b>55,664.00</b>	<b>15,000.00</b>	<b>32,185.00</b>	<b>38,479.00</b>	<b>57,475.14</b>	<b>40,232.60</b>	<b>(1,753.60)</b>	

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$)#			Actual Expenditure# (HK\$)	Subvented Expenditure <sup>Δ</sup> (HK\$)	Savings (if any) <sup>@</sup> (HK\$)	Breakdown as per Appendix
		Additional Allocation <sup>^</sup>	Netted-off Amount	Total Net Allocation				
<b>AA (Part-time) for Feeder Programmes</b>	47,400.00	-	-	47,400.00	-	-	47,400.00	10.1
<b>MPF Contribution for Part-time Officials</b>	2,370.00	-	2,280.00	90.00	-	-	90.00	11.1
	<b>2,370.00</b>	<b>-</b>	<b>2,280.00</b>	<b>90.00</b>	<b>-</b>	<b>-</b>	<b>90.00</b>	
<b>Completed Programmes Total</b>	<b>5,383,063.00</b>	<b>146,002.00</b>	<b>34,465.00</b>	<b>5,494,600.00</b>	<b>4,356,033.49</b>	<b>4,198,485.85</b>	<b>1,296,114.15</b>	(b)
<b>UNCOMPLETED/CROSS-YEAR PROGRAMMES</b> Uncompleted and carried forward to 2016-17 N.A.								
<b>Uncompleted/Cross Year Programmes Total</b>	<b>0</b>				<b>0</b>	<b>0.00</b>	<b>0.00</b>	(c)

Expenditure met by LCSD Total 4,198,485.85 (d)=(b)+(c)

(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources 0 (e)

(C) Total expenditure for Programme Expenses 4,198,485.85 (f)=(d)+(e)

**Surplus/(Deficiency) of LCSD subvention allocated in 2017-18 over actual expenditure met by LCSD 1,296,114.15 (g)=(a)-(b)-(c)**

**Other income**

(i) Entry fee / Admission fee 0 (h)  
(ii) Sponsorship / Donation 0 (i)  
(ii) Contribution from the Association/Other Resources 0 (j)

Surplus/(Deficiency) of income for Programme Expenses 1,296,114.15 (k)=(a)-(f) +(h)+(i)+(j)

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

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$)#			Actual Expenditure# (HK\$)	Subvented Expenditure <sup>Δ</sup> (HK\$)	Savings (if any) <sup>@</sup> (HK\$)	Breakdown as per Appendix
		Additional Allocation <sup>^</sup>	Netted-off Amount	Total Net Allocation				
Brought forward from 2015-165 and completed in 2016-17								
<b>Cross Year Programmes Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	(l)

1 There is no need to include the approved use of reserve fund and activities subvented under the Arts and Sport Development Fund. The approved use of Reserve Fund should be shown with in the Statement of Use of Reserve Fund (i.e. Statement 4) while activities subvented under ASDF should be reflected in another separate return.

2 This includes virement of funds approved by LCSD. Please provide details of the approved virement in (+) and virement (-).

3 This is the amount of subvention allocated for 2016-17 which is subsequently netted off by the LCSD within the same financial year 2016-17(e.g. due to cancellation of programmes). The total amount of subvention netted off for 2016-17 may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.

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

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

6 Savings<sup>@</sup> is recognised for completed programmes only.

7 All the MPF contribution for part-time officials (including those incurred for individual programmes ) should be aggregated and reflected under this expense item. For MPF contribution in respect of subvented posts (both full-time and part-time), it should be reflected in the Statement of Personnel Expenses (i.e. Statement 1).

8 The 'Expenditure met by NSA' as stated under (B) in this Statement (if any) should be taken into account in arriving at the amount of 'Contribution from NSA' for programmes expenses.

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

**Appendix 1.1 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 2017 PTT World Team Champions  
 Category : A (I) International Competitions Held Outside Hong Kong  
 Date of Programme : 20-22/5/2017  
 Venue / Destination: Bratislava, Slovak Republic  
 No. of Participants : 6

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1	\$1,542.11 x 7 nights x 2 pax	21,589.54
	\$1,186.24 x 7 nights x 8 pax	66,429.44
2 Air Fare 1	4,850 x 10 pax	48,500.00
3 Other Items		
Transportation		80.01
Meals		1036.71
<b>Sub-total:</b>		<b>137,635.70</b> (a)
<b>II. Staff Remuneration</b>		
1 Coach allowance 1	4,800.00 x 2 pax	9,600.00
2 Instructor 1		
<b>Sub-total:</b>		<b>9,600.00</b> (b)
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
		8,992.50 (c)
<b>Total Expenditure met by LCSD (A) :</b>		<b>156,228.20</b> (d)
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>156,228.20</b> (e)=(a)+(b)+(c)+(d)
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>156,228.20</b> (j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b> (k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>140,605.38</b> (l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>140,605.38</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 1.2 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 2017 INAS Athletics Championships  
 Category : A (I) International Competitions Held Outside Hong Kong  
 Date of Programme : 18-19/5/2017  
 Venue / Destination : Bangkok, Thailand  
 No. of Participants : 4

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1	\$1,160.38 x 7 nights x 6 pax	48,735.96
	\$1,440.65 x 7 nights x 1 pax	10,084.55
2 Air Fare & Tax 1	\$2,140 x 7 pax	14,980.00
3 Other Items		
<b>Sub-total:</b>		<b>73,800.51</b>
<b>II. Staff Remuneration</b>		
1 Coach allowance 1	\$4,200 x 1 pax	4,200.00
Voluntary Coach allowance 1		
2 Instructor 1		
<b>Sub-total:</b>		<b>4,200.00</b>
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
		6,943.00
<b>Total Expenditure met by LCSD (A) :</b>		<b>84,943.51</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>84,943.51</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>84,943.51</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>76,449.16</b>
<b>Subvented Expenditure 4 :</b>		<b>76,449.16</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 1.3 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Special Olympics Kim Kallstrom Trophy 2017

Category : A (I) International Competitions Held Outside Hong Kong

Date of Programme : 16 -20/7/2017

Venue / Destination: Gothenburg, Sweden

No. of Participants : 10

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare & Tax 1	\$10,715 x 2 pax	21,430.00
	\$11,075 x 7 pax	77,525.00
	\$11,845 x 3 pax	35,535.00
	\$1,470 x 1 pax	1,470.00
3 Insurance		
<b>Sub-total:</b>		<b>135,960.00</b> (a)
<b>II. Staff Remuneration</b>		
1 Coach allowance 1	\$3,900 x 2 pax	7,800.00
Voluntary coach allowance 1		
2 Instructor 1		
<b>Sub-total:</b>		<b>7,800.00</b> (b)
<b>III. Printing &amp; Publicity</b>		
		2,876.00 (c)
<b>IV. Event Related Expenses</b>		
		15,181.07 (d)
<b>Total Expenditure met by LCSD (A) :</b>		<b>161,817.07</b> (e)=(a)+(b)+(c)+(d)
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>-</b> (f)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		<b>-</b> (g)
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>161,817.07</b> (h)=(e)+(f)+(g)
<b>Estimated Amount</b>		
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	<b>-</b> (i)
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>161,817.07</b> (j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b> (k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>145,635.36</b> (l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>145,635.36</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		<b>-</b> (n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 1.4 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : INAS World Indoor Athletics Championships  
 Category : A (I) International Competitions Held Outside Hong Kong  
 Date of Programme : 4-6/3/2018  
 Venue / Destination: Val-de-Reuil, France  
 No. of Participants : 4

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Entry Fee	\$6,270.31 x 4 pax	25,081.24
2 Air Fare 1	\$6,014 x 4 pax	24,056.00
3 Insurance	\$172 x 3 pax	516.00
<b>Sub-total:</b>		<b>49,653.24</b> (a)
<b>II. Staff Remuneration</b>		
1 Coach allowance 1	\$4,500 x 1 pax	4,500.00
2 Instructor 1		
<b>Sub-total:</b>		<b>4,500.00</b> (b)
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>62,699.03</b> (c)
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>-</b> (d)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		<b>-</b> (e)=(a)+(b)+(c)+(d)
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>62,699.03</b> (f)
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	<b>-</b> (g)
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>62,699.03</b> (h)=(e)+(f)+(g)
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b> (j)=(e)-(i)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>56,429.13</b> (k)
<b>Subvented Expenditure 4 :</b>		<b>56,429.13</b> (l)=(e)*(k)
<b>Savings :</b>		<b>-</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		<b>-</b> (n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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.

Figures are checked and found in order

**Proforma for Breakdown of Programme Expenses for a Programme Subvented by ASDF**

**Appendix 1.5 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 9th Special Olympics MENA Regional Games  
 Category : A (I) International Competitions Held Outside Hong Kong  
 Date of Programme : 22-23/3/2018  
 Venue / Destination: Abu Dhabi, UAE  
 No. of Participants : 4

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by ASDF</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1	\$4,558.71 x 7 pax	31,910.97
3 Insurance	\$236 x 7 pax	1,652.00
<b>Sub-total:</b>		<b>33,562.97</b> (a)
<b>II. Staff Renumeration</b>		
1 Coaches <sup>1</sup>	\$7,800 x 2 pax	15,600.00
2 Liaison officer		
3 Officials & Umpire		
4 Allowance for Volunteers		
<b>Sub-total:</b>		<b>15,600.00</b> (b)
<b>III. Printing &amp; Publicity</b> (c)		
<b>IV. Event Related Expenses</b> (d)		
<b>Total Expenditure met by ASDF (A) :</b>		<b>65,080.23</b> (e)=(a)+(b)+(c)+(d)
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>-</b> (f)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		<b>-</b> (g)
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>65,080.23</b> (h)=(e)+(f)+(g)
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	<b>-</b> (i)
<b>(E) Total Subvention Granted by ASDF</b>		
<b>Deficiency of Expenditure met by ASDF over Income (A) - (D) :</b>		<b>65,080.23</b> (j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b> (k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>58,572.21</b> (l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>58,572.21</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		<b>-</b> (n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for programme, please refer to Annex 2 of the Auditor's Guide.
- The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by ASDF 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 1.6 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 4th Taichung Table Tennis Open for the Disabled 2017

Category : A (I) International Competitions Held Outside Hong Kong

Date of Programme : 16-19/7/17

Venue / Destination: Taichung, Chinese Taipei

No. of Participants : 5

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
Entry fee	\$5,166.32 x 8 pax	41,330.56
2 Air Fare & Insurance	\$2,430 x 1 pax	2,430.00
Air Fare & Insurance	\$2,348.57 x 7 pax	16,439.99
3 Insurance		
<b>Sub-total:</b>		<b>60,200.55</b>
<b>II. Staff Renumeration</b>		
1 Coach allowance 1	\$3,600 x 2 pax	7,200.00
Voluntary coach allowance 1		
2 Instructor 1		
<b>Sub-total:</b>		<b>7,200.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
		16,659.54
<b>Total Expenditure met by LCSD (A) :</b>		<b>84,060.09</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>-</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		<b>-</b>
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>84,060.09</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	<b>-</b>
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>84,060.09</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>75,654.08</b>
<b>Subvented Expenditure 4 :</b>		<b>75,654.08</b>
<b>Savings :</b>		<b>-</b>

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Sheffield 2017 World Para Swimming World Series - British Para Swimming International Meet

Category : A (I) International Competitions Held Outside Hong Kong

Date of Programme : 30/4-2/5/2017

Venue / Destination: Sheffield, United Kingdom

No. of Participants : 5

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1	\$1,634.60 x 7 nights x 1 pax	11,442.20
	\$1,199.35 x 7 nights x 6 pax	50,372.70
2 Air Fare 1	\$11,009 x 7 pax	77,063.00
3 Transportation		4,789.75
<b>Sub-total:</b>		<b>143,667.65</b> (a)
<b>II. Staff Remuneration</b>		
1 Coach allowance 1 Voluntary coach allowance 1	\$5,700 x 2 pax	11,400.00
2 Instructor 1		
<b>Sub-total:</b>		<b>11,400.00</b> (b)
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
		10,233.42 (c)
<b>Total Expenditure met by LCSD (A) :</b>		<b>165,301.07</b> (d)
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>-</b> (e)=(a)+(b)+(c)+(d)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		<b>-</b> (f)
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>165,301.07</b> (g)
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	<b>-</b> (h)=(e)+(f)+(g)
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>165,301.07</b> (j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b> (k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>148,770.96</b> (l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>148,770.96</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		<b>-</b> (n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 1.8 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Special Olympics 10. Vienna Specials 2018  
 Category : A (I) International Competitions Held Outside Hong Kong  
 Date of Programme : 24-26/2/18  
 Venue / Destination: Vienna, Austria  
 No. of Participants : 6

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1	\$8,622.67 x 9 pax	77,604.03
Airport Tax		
3 Insurance	\$98 x 9 pax	882.00
<b>Sub-total:</b>		<b>78,486.03</b>
<b>II. Staff Remuneration</b>		
1 Coach allowance 1	\$2,400 x 2 pax	4,800.00
Voluntary coach allowance 1		
2 Instructor 1		
<b>Sub-total:</b>		<b>4,800.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>108,702.92</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>-</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		<b>-</b>
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>108,702.92</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	<b>-</b>
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>108,702.92</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>97,832.63</b>
<b>Subvented Expenditure 4 :</b>		<b>97,832.63</b>
<b>Savings :</b>		<b>-</b>

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 1.9 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : World Para Athletics Junior Championships 2017  
 Category : A (I) International Competitions Held Outside Hong Kong  
 Date of Programme : 6-8/8/2017  
 Venue / Destination: Nottwil, Switzerland  
 No. of Participants : 1

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation & Entry fees 1	\$584.19 x 6 nights x 2 pax	7,010.28
2 Air Fare 1	\$10,270 x 2 pax	20,540.00
3 Participation fee	\$2,802.42 x 2 pax	5,604.84
<b>Sub-total:</b>		<b>33,155.12</b> (a)
<b>II. Staff Renumeration</b>		
1 Coach allowance 1	\$5,100 x 1 pax	5,100.00
Voluntary coach allowance 1		
2 Instructor 1		
<b>Sub-total:</b>		<b>5,100.00</b> (b)
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
		4,885.65 (c)
<b>Total Expenditure met by LCSD (A) :</b>		<b>43,140.77</b> (d)
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>-</b> (e)=(a)+(b)+(c)+(d)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		<b>-</b> (f)
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>43,140.77</b> (g)
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	<b>-</b> (h)=(e)+(f)+(g)
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>43,140.77</b> (j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b> (k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>38,826.69</b> (l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>38,826.69</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		<b>-</b> (n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 1.10 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 2017銀娛關愛特奧乒乓球賽  
 Category : A (I) International Competitions Held Outside Hong Kong  
 Date of Programme : 30/9/2017  
 Venue / Destination: Macau, China  
 No. of Participants : 6

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation		
2 Air Fare 1		
3 Participation fee		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coach allowance 1	\$1,000 x 2 pax	2,000.00
Voluntary coach allowance 1		
2 Instructor 1		
<b>Sub-total:</b>		<b>2,000.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>8,330.10</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>8,330.10</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>8,330.10</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>7,497.09</b>
<b>Subvented Expenditure 4 :</b>		<b>7,497.09</b>
<b>Savings :</b>		-

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

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 1.11 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : 2017 Korea PTT Open  
 Category : A (I) International Competitions Held Outside Hong Kong  
 Date of Programme : 24-25/7/2017  
 Venue / Destination: Mungyeong, Korea  
 No. of Participants : 4

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation		
2 Air Fare 1	\$3,330 x 7 pax	23,310.00
3 Entry fees	\$1,342.35 x 6 nights x 2 pax	16,108.20
Entry fees	\$1,065.12 x 6 nights x 5 pax	31,953.60
<b>Sub-total:</b>		<b>71,371.80</b>
<b>II. Staff Renumeration</b>		
1 Coach allowance 1	\$4,200 x 2 pax	8,400.00
Voluntary coach allowance 1		
2 Instructor 1		
<b>Sub-total:</b>		<b>8,400.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
		15,091.78
<b>Total Expenditure met by LCSD (A) :</b>		<b>94,863.58</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>-</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		<b>-</b>
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>94,863.58</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	<b>-</b>
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>94,863.58</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>85,377.22</b>
<b>Subvented Expenditure 4 :</b>		<b>85,377.22</b>
<b>Savings :</b>		<b>-</b>

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 1.12 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Dubai 2018 World Para Athletics Grand Prix  
 Category : A (I) International Competitions Held Outside Hong Kong  
 Date of Programme : 16-17/3/2018  
 Venue / Destination: Dubai, UAE  
 No. of Participants : 4

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Entry fees 1	\$1,476.26 x 7 nights x 3 rooms	31,001.46
2 Air Fare 1	\$4,820 x 4 pax	19,280.00
3 Insurance	\$172 x 3 pax	516.00
<b>Sub-total:</b>		<b>50,797.46</b> (a)
<b>II. Staff Remuneration</b>		
1 Coach allowance 1 Voluntary coach allowance 1		
2 Instructor 1		
<b>Sub-total:</b>		<b>-</b> (b)
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
		5,535.62 (c)
<b>Total Expenditure met by LCSD (A) :</b>		<b>56,333.08</b> (d)
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>-</b> (e)=(a)+(b)+(c)+(d)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		<b>-</b> (f)
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>56,333.08</b> (g)
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	<b>-</b> (h)=(e)+(f)+(g)
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>56,333.08</b> (j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b> (k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>50,699.77</b> (l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>50,699.77</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		<b>-</b> (n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 1.13 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 2017 SOEA Regional Unified Basketball Competition

Category : A (I) International Competitions Held Outside Hong Kong

Date of Programme : 5-9/11/2017

Venue / Destination: Fuzhou, China

No. of Participants : 14

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Entry fees 1		
2 Air Fare & Tax 1	\$1,347.50 x 20 pax	26,950.00
3 Insurance		
<b>Sub-total:</b>		<b>26,950.00</b> (a)
<b>II. Staff Remuneration</b>		
1 Coach allowance 1	\$3,000 x 2 pax	6,000.00
Voluntary coach allowance 1		
2 Instructor 1		
<b>Sub-total:</b>		<b>6,000.00</b> (b)
<b>III. Printing &amp; Publicity</b> (c)		
<b>IV. Event Related Expenses</b> (d)		
<b>Total Expenditure met by LCSD (A) :</b>		<b>72,250.40</b> (e)=(a)+(b)+(c)+(d)
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>-</b> (f)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		<b>-</b> (g)
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>72,250.40</b> (h)=(e)+(f)+(g)
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	<b>-</b> (i)
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>72,250.40</b> (j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b> (k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>65,025.36</b> (l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>65,025.36</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		<b>-</b> (n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 1.14 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : 2017 Special Olympics Athletics Competition  
 Category : A (I) International Competitions Held Outside Hong Kong  
 Date of Programme : 8/10/2017  
 Venue / Destination: Macau, China  
 No. of Participants : 10

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Entry fees 1		
2 Air Fare & Tax 1		
3 Insurance		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coach allowance 1	\$1,000 x 3 pax	3,000.00
Voluntary coach allowance 1		
2 Instructor 1		
<b>Sub-total:</b>		<b>3,000.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>15,455.80</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>15,455.80</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>15,455.80</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>13,910.22</b>
<b>Subvented Expenditure 4 :</b>		<b>13,910.22</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 1.15 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 2017 Special Olympics Macau Inter-City Competition - Unified Bocce Competition  
 Category : A (I) International Competitions Held Outside Hong Kong  
 Date of Programme : 26-27/11/2017  
 Venue / Destination: Macau, China  
 No. of Participants : 6

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Entry fees 1		
2 Air Fare & Tax 1		
3 Insurance		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coach allowance 1	\$2,400 x 1 pax	2,400.00
Voluntary coach allowance 1		
2 Instructor 1		
<b>Sub-total:</b>		<b>2,400.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>14,158.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>14,158.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>14,158.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>12,742.20</b>
<b>Subvented Expenditure 4 :</b>		<b>12,742.20</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 1.16 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 2017 ITTF PTT Asian Regional Championships  
 Category : A (I) International Competitions Held Outside Hong Kong  
 Date of Programme : 30-31/8/2017  
 Venue / Destination: Beijing, China  
 No. of Participants : 6

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1	Entry fees 1	\$1,013.15 x 8 nights x 8 pax
2	Air Fare & Tax 1	\$4,259 x 8 pax
3	Insurance	
		<b>Sub-total:</b>
		<b>98,913.60</b>
<b>II. Staff Remuneration</b>		
1	Coach allowance 1	\$4,800 x 2 pax
	Voluntary coach allowance 1	
2	Instructor 1	
		<b>Sub-total:</b>
		<b>9,600.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
		<b>8,896.00</b>
		<b>Total Expenditure met by LCSD (A) :</b>
		<b>117,409.60</b>
<b>(B) Notional Venue Charges (NVC)</b>		
		<b>Total NVC (B) :</b>
		<b>-</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1	e.g. Uniforms	
2	e.g. Souvenirs	
		<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>
		<b>-</b>
		<b>Total Programme Expenditure (A)+(B)+(C) :</b>
		<b>117,409.60</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1	Entry Fee: (\$ )	-
2	Admission Fee: (\$ )	-
Total (\$ )		<b>Total Income (D) :</b>
		<b>-</b>
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>117,409.60</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>105,668.64</b>
<b>Subvented Expenditure 4 :</b>		<b>105,668.64</b>
<b>Savings :</b>		<b>-</b>

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 2.1 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Swimming - Local Regular Training  
 Category : B (I) National / Junior Squad Training Programme  
 Date of Programme : 1/4/17-31/3/18  
 Venue / Destination: LCSD Swimming Pools  
 No. of Athletes : 12

(Original Allocation : \$208,058) (Revised Allocation : \$210,554)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
3 Other Items			
<b>Sub-total:</b>			-
<b>II. Staff Renumeration</b>			
1 Coaches 1	\$225 x 40 pax		9,000.00
2 Instructors 1			
<b>Sub-total:</b>			<b>9,000.00</b>
<b>III. Printing &amp; Publicity</b>			
			-
<b>IV. Event Related Expenses</b>			
			-
<b>Total Expenditure met by LCSD (A) :</b>			<b>9,000.00</b>
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			<b>3,320.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>12,320.00</b>
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )			-
2 Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>			<b>9,000.00</b>
<b>Maximum Subvention Level (E) 3 :</b>			<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>			<b>9,000.00</b>
<b>Subvented Expenditure 4 :</b>			<b>9,000.00</b>
<b>Savings :</b>			-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 2.2 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Athletics - Local Regular Training  
 Category : B (I) National / Junior Squad Training Programme  
 Date of Programme : 1/4/17-31/3/18  
 Venue / Destination: HKSI / LCSD Sports Grounds  
 No. of Athletes : 15

(Original Allocation : \$165,578 ) (Revised Allocation : \$168,074 )		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Meal Allowance 1			
3 Insurance			
<b>Sub-total:</b>			-
<b>II. Staff Remuneration</b>			
1 Coaches 1	\$114 x 20 pax		2,280.00
Assistant Coach	\$225 x 20 pax		4,500.00
2 Instructors 1			
<b>Sub-total:</b>			<b>6,780.00</b>
<b>III. Printing &amp; Publicity</b>			
			-
<b>IV. Event Related Expenses</b>			
			<b>971.64</b>
<b>Total Expenditure met by LCSD (A) :</b>			<b>7,751.64</b>
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>7,751.64</b>
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )			-
2 Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>			<b>7,751.64</b>
<b>Maximum Subvention Level (E) 3 :</b>			<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>			<b>7,751.64</b>
<b>Subvented Expenditure 4 :</b>			<b>7,751.64</b>
<b>Savings :</b>			-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 2.3 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Feeder Programme - Swimming - Overseas Training Camp

Category : B (I) National / Junior Squad Training Programme

Date of Programme : 6-8/11/17

Venue / Destination: Dongguan, China

No. of Athletes : 27

No. of Officials : 1

(Original Allocation : \$ )		Actual Expenditure	
(Revised Allocation : \$ )			
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1	\$825 x 34 pax	28,050.00	
2 Air Fare 1			
3 Insurance			
<b>Sub-total:</b>		<b>28,050.00</b> (a)	
<b>II. Staff Remuneration</b>			
1 Coaches 1	\$1,800 x 7 pax	12,600.00	
Voluntary coach allowance			
2 Instructors 1			
<b>Sub-total:</b>		<b>12,600.00</b> (b)	
<b>III. Printing &amp; Publicity</b>			
		-	
<b>IV. Event Related Expenses</b>			
		10,030.00 (d)	
<b>Total Expenditure met by LCSD (A) :</b>		<b>50,680.00</b> (e)=(a)+(b)+(c)+(d)	
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>		-	
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-	
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>50,680.00</b> (h)=(e)+(f)+(g)	
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )		-	
2 Admission Fee: (\$ )		-	
Total (\$ )		<b>Total Income (D) : -</b> (i)	
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>50,680.00</b> (j)=(e)-(i)	
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b> (k)	
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>50,680.00</b> (l)=(e)*(k)	
<b>Subvented Expenditure 4 :</b>		<b>50,680.00</b> (m)=(j) or (l) or 'revised allocation', whichever is the less	
<b>Savings :</b>		-	

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 2.4 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Table Tennis - Local Regular Training

Category : B (I) National / Junior Squad Training Programme

Date of Programme : 1/4/17-31/3/18

Venue / Destination: HKSI / LCSD Sports Centres

No. of Athletes : 54

(Original Allocation : \$ 144,554 )		Actual Expenditure	
(Revised Allocation : \$ 147,050 )			
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
		<b>Sub-total:</b>	<b>-</b>
<b>II. Staff Remuneration</b>			
1 Coaches 1	\$218 x 36 hrs		7,848.00
Coaches 1	\$178 x 100 hrs		17,800.00
Coaches 1	\$225 x 22 hrs		4,950.00
2 Instructors 1			
		<b>Sub-total:</b>	<b>30,598.00</b>
<b>III. Printing &amp; Publicity</b>			<b>-</b>
<b>IV. Event Related Expenses</b>			<b>13,251.00</b>
		<b>Total Expenditure met by LCSD (A) :</b>	<b>43,849.00</b>
<b>(B) Notional Venue Charges (NVC)</b>			
		<b>Total NVC (B) :</b>	<b>-</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
		<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>	<b>-</b>
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>43,849.00</b>
<b>(D) Income</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )			-
2 Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	<b>-</b>
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>			<b>43,849.00</b>
<b>Maximum Subvention Level (E) 3 :</b>			<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>			<b>43,849.00</b>
<b>Subvented Expenditure 4 :</b>			<b>43,849.00</b>
<b>Savings :</b>			<b>-</b>

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 2.5 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Athletics - Overseas Training Camp (I)

Category : B (I) National / Junior Squad Training Programme

Date of Programme : 5-8/2/18

Venue / Destination: Zhuhai, China

No. of Participants : 18

No. of Officials : 4

(Original Allocation : \$ )		Actual Expenditure	
(Revised Allocation : \$ )			
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1	\$779.34 x 11 rooms	8,572.74	
2 Air Fare 1		1,256.80	
Transportation - Overseas Internal		7,656.00	
Transportation - Overseas	\$348 x 22 pax		
3 Meals expenses		1,430.00	
4 Insurance	\$65 x 22 pax		
		<b>Sub-total:</b>	<b>18,915.54</b> (a)
<b>II. Staff Remuneration</b>			
1 Coaches 1	\$2,400 x 4 pax	9,600.00	
Overseas coach allowance	\$1,312.12 x 2 pax	2,262.24	
2 Instructors 1			
		<b>Sub-total:</b>	<b>11,862.24</b> (b)
<b>III. Printing &amp; Publicity</b> (c)			
<b>IV. Event Related Expenses</b> (d)			
			<b>18,472.74</b> (d)
		<b>Total Expenditure met by LCSD (A) :</b>	<b>49,250.52</b> (e)=(a)+(b)+(c)+(d)
<b>(B) Notional Venue Charges (NVC)</b>			
		<b>Total NVC (B) :</b>	<b>-</b> (f)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
		<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>	<b>-</b> (g)
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>49,250.52</b> (h)=(e)+(f)+(g)
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )		-	
2 Admission Fee: (\$ )		-	
Total (\$ )		<b>Total Income (D) :</b>	<b>-</b> (i)
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>49,250.52</b>	(j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>	(k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>49,250.52</b>	(l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>49,250.52</b>	(m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		<b>-</b>	(n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 2.6 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 2017/18 Football Training Camp

Category : B (I) National / Junior Squad Training Programme

Date of Programme : 25/3/18

Venue / Destination: Chinese YMCA of Hong Kong - Wu Kwai Sha Youth Village

No. of Participants : 25

No. of Officials : 5

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1	\$90 x 30 pax	2,700.00
2 Air Fare 1		
Transportation -Local		
Transportation - Overseas		
3 Meals expenses		
4 Insurance		
<b>Sub-total:</b>		<b>2,700.00</b> (a)
<b>II. Staff Remuneration</b>		
1 Coaches 1	\$800 x 4 pax	3,200.00
Voluntary coach allowance		
2 Instructors 1		
<b>Sub-total:</b>		<b>3,200.00</b> (b)
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
		<b>3,480.00</b> (c)
<b>Total Expenditure met by LCSD (A) :</b>		<b>9,380.00</b> (d)
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>9,380.00</b> (e)=(a)+(b)+(c)+(d)
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>9,380.00</b> (j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b> (k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>9,380.00</b> (l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>9,380.00</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 3.1 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Bowling Regional Squad Training  
 Category : B (II) Regional Squad Training Programme  
 Date of Programme : 7/9/17-17/10/17  
 Venue / Destination: Magic Fun Bowling World  
 No. of Athletes : 19

(Original Allocation : \$27,261 ) (Revised Allocation : \$27,504 )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Renumeration</b>		
1 Coaches 1	\$225 x 20 hr	4,500.00
2 Assistant coaches 1	\$114 x 20 hr	2,280.00
<b>Sub-total:</b>		<b>6,780.00</b>
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
		<b>4,000.00</b>
<b>Total Expenditure met by LCSD (A) :</b>		<b>10,780.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>10,780.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>10,780.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>10,780.00</b>
<b>Subvented Expenditure 4 :</b>		<b>10,780.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants ). 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 for 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 3.2 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Bocce Regional Squad Training

Category : B (II) Regional Squad Training Programme

Date of Programme : 1/4/17-10/6/17

Venue / Destination: Siu Lek Yuen Road Playground - Bowling Greens

No. of Athletes : 37

(Original Allocation : \$17,577 )		Actual Expenditure	
(Revised Allocation : \$17,739 )			
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
3 Other Items			
<b>Sub-total:</b>			-
<b>II. Staff Remuneration</b>			
1 Coaches 1	\$186 x 20 hrs		3,720.00
Coaches 1	\$218 x 20 hrs		4,360.00
2 Assistant coaches 1	\$95 x 20 hrs		1,900.00
Assistant coaches 1	\$110 x 20 hrs		2,200.00
<b>Sub-total:</b>			<b>12,180.00</b>
<b>III. Printing &amp; Publicity</b>			-
<b>IV. Event Related Expenses</b>			-
<b>Total Expenditure met by LCSD (A) :</b>			<b>12,180.00</b>
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>12,180.00</b>
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )			-
2 Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	
			-
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>			<b>12,180.00</b>
<b>Maximum Subvention Level (E) 3 :</b>			<b>90%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>			<b>10,962.00</b>
<b>Subvented Expenditure 4 :</b>			<b>10,962.00</b>
<b>Savings :</b>			-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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

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

**Appendix 3.3 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Athletics Regional Squad Training  
 Category : B (II) Regional Squad Training Programme  
 Date of Programme : 1/4/17-31/3/18  
 Venue / Destination: LCSD Sports Grounds / Sports Centre  
 No. of Athletes : 64

(Original Allocation : \$13,923 ) (Revised Allocation : \$14,004 )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	\$186 x 80 hrs	14,880.00
2 Assistant coach fee 1	\$95 x 80 hrs	7,600.00
<b>Sub-total:</b>		<b>22,480.00</b>
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
		<b>140.60</b>
<b>Total Expenditure met by LCSD (A) :</b>		<b>22,620.60</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>5,516.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>28,136.60</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>22,620.60</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>20,358.54</b>
<b>Subvented Expenditure 4 :</b>		<b>20,358.54</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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

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

**Appendix 3.4 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Table Tennis Regional Squad Training  
 Category : B (II) Regional Squad Training Programme  
 Date of Programme : 31/5/17-14/7/17  
 Venue / Destination: Cornwall Street Squash & Table Tennis Centre  
 No. of Athletes : 24

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )	Breakdown	Amount (HK\$)
<b>Description</b>		
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	\$186.00 x 20 hrs	3,720.00
2 Assistant coach fee 1	\$95.00 x 20 hrs	1,900.00
<b>Sub-total:</b>		<b>5,620.00</b>
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
		-
<b>Total Expenditure met by LCSD (A) :</b>		<b>5,620.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>5,620.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>5,620.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>5,058.00</b>
<b>Subvented Expenditure 4 :</b>		<b>5,058.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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

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

**Appendix 3.5 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Swimming Regional Squad Training  
 Category : B (II) Regional Squad Training Programme  
 Date of Programme : 17/10/17-5/12/17  
 Venue / Destination: LCSD Swimming pools  
 No. of Athletes : 14

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
(a)		
<b>II. Staff Remuneration</b>		
1 Coaches 1	\$192 x 40 hrs	7,680.00
2 Assistant coaches 1	\$98 x 40 hrs	3,920.00
<b>Sub-total:</b>		<b>11,600.00</b>
(b)		
<b>III. Printing &amp; Publicity</b>		
		-
(c)		
<b>IV. Event Related Expenses</b>		
		-
(d)		
<b>Total Expenditure met by LCSD (A) :</b>		<b>11,600.00</b>
(e)=(a)+(b)+(c)+(d)		
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
(f)		
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
(g)		
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>11,600.00</b>
(h)=(e)+(f)+(g)		
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
(i)		
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>11,600.00</b>
(j)=(e)-(i)		
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b>
(k)		
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>10,440.00</b>
(l)=(e)*(k)		
<b>Subvented Expenditure 4 :</b>		<b>10,440.00</b>
(m)=(j) or (l) or 'revised allocation', whichever is the less		
<b>Savings :</b>		-
(n)='revised allocation' - (m)		

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 3.6 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Badminton Regional Squad Training

Category : B (II) Regional Squad Training Programme

Date of Programme : 2/5/17-11/7/17

Venue / Destination: Cheung Sha Wan Sports Centres

No. of Athletes : 31

(Original Allocation : \$ 20,709 )		Actual Expenditure	
(Revised Allocation : \$ 20,871 )			
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
3 Other Items			
<b>Sub-total:</b>			-
<b>II. Staff Remuneration</b>			
1 Coaches 1	\$186 x 20 hrs		3,720.00
	\$218 x 20 hrs		4,360.00
2 Assistant coach fee 1	\$95 x 20 hrs		1,900.00
	\$110 x 20 hrs		2,200.00
<b>Sub-total:</b>			<b>12,180.00</b>
<b>III. Printing &amp; Publicity</b>			
			-
<b>IV. Event Related Expenses</b>			
<b>Total Expenditure met by LCSD (A) :</b>			<b>12,180.00</b>
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>12,180.00</b>
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )			-
2 Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	
			-
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>			<b>12,180.00</b>
<b>Maximum Subvention Level (E) 3 :</b>			<b>90%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>			<b>10,962.00</b>
<b>Subvented Expenditure 4 :</b>			<b>10,962.00</b>
<b>Savings :</b>			-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 3.7 to Statement 3**

Name of NSA Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Floor Hockey Regional Squad Training

Category : B (II) Regional Squad Training Programme

Date of Programme : 9/5/17-18/7/17

Venue / Destination: LCSD Sports Centres (Shun Lee Tsuen Sports Centre)

No. of Athletes : 9

<b>(Original Allocation : \$10,863 (Revised Allocation : \$10,944</b>		<b>Actual Expenditure</b>	
<b>Description</b>	<b>Breakdown</b>	<b>Amount (HK\$)</b>	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
3 Other Items			
<b>Sub-total:</b>			-
(a)			
<b>II Staff Remuneration</b>			
1 Coaches 1	\$186 x 16 hrs		2,976.00
	\$192 x 4 hrs		768.00
2 Assistant coaches 1	\$95 x 16 hrs		1,520.00
	\$98 x 4 hrs		392.00
<b>Sub-total:</b>			<b>5,656.00</b>
(b)			
<b>II Printing &amp; Publicity</b>			
			-
(c)			
<b>III Event Related Expenses</b>			
			-
(d)			
<b>Total Expenditure met by LCSD (A) :</b>			<b>5,656.00</b>
(e)=(a)+(b)+(c)+(d)			
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			-
(f)			
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
e.g. Uniforms			
e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
(g)			
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>5,656.00</b>
(h)=(e)+(f)+(g)			
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
Entry Fee: (\$ )			-
Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	
-			
(i)			
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>5,656.00</b>	(j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b>	(k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>5,090.40</b>	(l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>5,090.40</b>	(m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		-	(n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 3.8 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Ice Skating Regional Squad Training  
 Category : B (II) Regional Squad Training Programme  
 Date of Programme : 6/10/17-22/12/17  
 Venue / Destination: Sky Rink  
 No. of Athletes : 17

(Original Allocation : \$17,541 )		Actual Expenditure	
(Revised Allocation : \$17,622 )			
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
3 Meals			
<b>Sub-total:</b>			-
(a)			
<b>II. Staff Remuneration</b>			
1 Coaches 1	\$192 x 20 hrs		3,840.00
2 Assistant Coaches 1	\$98 x 20 hrs		1,960.00
<b>Sub-total:</b>			<b>5,800.00</b>
(b)			
<b>III. Printing &amp; Publicity</b>			
			-
(c)			
<b>IV. Event Related Expenses</b>			
			-
(d)			
<b>Total Expenditure met by LCSD (A) :</b>			<b>5,800.00</b>
(e)=(a)+(b)+(c)+(d)			
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			-
(f)			
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
(g)			
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>5,800.00</b>
(h)=(e)+(f)+(g)			
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )			-
2 Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	-
(i)			
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>			<b>5,800.00</b>
(j)=(e)-(i)			
<b>Maximum Subvention Level (E) 3 :</b>			<b>90%</b>
(k)			
<b>Maximum Subvention Amount (A)*(E) :</b>			<b>5,220.00</b>
(l)=(e)*(k)			
<b>Subvented Expenditure 4 :</b>			<b>5,220.00</b>
(m)=(j) or (l) or 'revised allocation', whichever is the less			
<b>Savings :</b>			-
(n)='revised allocation' - (m)			

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants ). 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 for 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 3.9 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Snowshoeing Regional Squad Training  
 Category : B (II) Regional Squad Training Programme  
 Date of Programme : 26/6/17-16/10/17  
 Venue / Destination: LCSD Beach Volleyball cum Handball Court at Kwai Chung Sports Ground / Tin Yi Road Artificial Sand Court  
 No. of Athletes : 11

(Original Allocation : \$ 14,841 )		Actual Expenditure	
(Revised Allocation : \$ 14,922 )			
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
3 Meals			
<b>Sub-total:</b>			-
<b>II. Staff Remuneration</b>			
1 Coaches 1	\$186 x 6 hrs		1,116.00
2 Assistant Coaches 1	\$192 x 14 hrs		2,688.00
	\$95 x 6 hrs		570.00
	\$98 x 14 hrs		1,372.00
<b>Sub-total:</b>			<b>5,746.00</b>
<b>III. Printing &amp; Publicity</b>			
			-
<b>IV. Event Related Expenses</b>			
			<b>95.00</b>
<b>Total Expenditure met by LCSD (A) :</b>			<b>5,841.00</b>
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>5,841.00</b>
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )			-
2 Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>5,841.00</b>	
<b>Maximum Subvention Level (E) 3 :</b>		<b>90%</b>	
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>5,256.90</b>	
<b>Subvented Expenditure 4 :</b>		<b>5,256.90</b>	
<b>Savings :</b>		-	

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.1 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Swimming Elementary Training Courses

Category : C (I) Training Programme

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venue

No. of Athletes : 308

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$192 x 532 hrs)	102,144.00
	(\$186 x 286 hrs)	53,196.00
2 Assistant coaches 1	(\$98 x 534 hrs)	52,332.00
	(\$95 x 306 hrs)	29,070.00
<b>Sub-total:</b>		<b>236,742.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>236,742.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>4,476.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>241,218.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )		-
<b>Total Income (D) :</b>		-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>236,742.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>236,742.00</b>
<b>Subvented Expenditure 4 :</b>		<b>236,742.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.2 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Table Tennis Elementary Training Courses

Category : C (I) Training Programme

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venue

No. of Athletes : 272

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )	Description	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
	1 Accommodation 1	
	2 Air Fare 1	
	3 Other Items	
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
	1 Coaches 1	(\$192 x 362 hrs) 69,504.00
		(\$186 x 192 hrs) 35,712.00
	2 Assistant coaches 1	(\$95 x 170 hrs) 16,150.00
	3	(\$98 x 360 hrs) 35,280.00
<b>Sub-total:</b>		<b>156,646.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>156,646.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>14,228.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
	1 e.g. Uniforms	
	2 e.g. Souvenirs	
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>170,874.00</b>
<b>(D) Income 2</b>		
	<i>Estimated Amount</i>	<i>Actual Income</i>
	1 Entry Fee: (\$ )	-
	2 Admission Fee: (\$ )	-
	Total (\$ )	<b>Total Income (D) : -</b>
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>156,646.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>156,646.00</b>
<b>Subvented Expenditure 4 :</b>		<b>156,646.00</b>
<b>Savings :</b>		-

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

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.3 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Athletics Elementary Training Courses

Category : C (I) Training Programme

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venue

No. of Athletes : 211

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$186 x 52 hrs)	9,672.00
	(\$192 x 196 hrs)	37,632.00
2 Assistant coaches 1	(\$98 x 204 hrs)	19,992.00
3	(\$95 x 52 hrs)	4,940.00
<b>Sub-total:</b>		<b>72,236.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>72,539.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>10,108.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>82,647.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )		-
<b>Total Income (D) :</b>		-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>72,539.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>72,539.00</b>
<b>Subvented Expenditure 4 :</b>		<b>72,539.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.4 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Bowling Elementary Training Courses  
 Category : C (I) Training Programme  
 Date of Programme : April 2017 - March 2018  
 Venue / Destination: U.S. Dacos Bowling Center / Magic Fun Bowling World  
 No. of Athletes : 186

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$186 x 50 hrs)	9,300.00
	(\$192 x 158 hrs)	30,336.00
2 Assistant coaches 1	( \$98 x 158 hrs)	15,484.00
3	( \$95 x 50 hrs)	4,750.00
<b>Sub-total:</b>		<b>59,870.00</b>
<b>III. Printing &amp; Publicity</b>		
		<b>47,400.00</b>
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>107,270.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>107,270.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>107,270.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>107,270.00</b>
<b>Subvented Expenditure 4 :</b>		<b>107,270.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants ). 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 for 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 4.5 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Basketball Elementary Training Courses  
 Category : C (I) Training Programme  
 Date of Programme : April 2017 - March 2018  
 Venue / Destination: LCSD Sports Venue  
 No. of Athletes : 79

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$192 x 70 hrs)	13,440.00
2 Assistant coaches 1	(\$98 x 70 hrs)	6,860.00
3		
<b>Sub-total:</b>		<b>20,300.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>20,474.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>20,474.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>20,474.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>20,474.00</b>
<b>Subvented Expenditure 4 :</b>		<b>20,474.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.6 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Gymnastics Elementary Training Courses

Category : C (I) Training Programme

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venue

No. of Athletes : 64

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$291 x 60 hrs)	17,460.00
2 Assistant coaches 1	(\$146 x 38 hrs)	5,548.00
	(\$98 x 40 hrs)	3,920.00
<b>Sub-total:</b>		<b>26,928.00</b>
<b>III. Printing &amp; Publicity</b>		
		<b>7,230.00</b>
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>34,158.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
		<b>5,488.00</b>
<b>Total NVC (B) :</b>		<b>5,488.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>39,646.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )		-
<b>Total Income (D) :</b>		-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>34,158.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>34,158.00</b>
<b>Subvented Expenditure 4 :</b>		<b>34,158.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.7 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Badminton Elementary Training Courses

Category : C (I) Training Programme

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venue

No. of Athletes : 109

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )	Description	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
	1 Accommodation 1	
	2 Air Fare 1	
	3 Other Items	
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
	1 Coaches 1	744.00
		(\$186 x 4 hrs)
		(\$192 x 96 hrs)
	2 Assistant coaches 1	8,820.00
		(\$98 x 90 hrs)
	3	380.00
		(\$95 x 4 hrs)
<b>Sub-total:</b>		<b>28,376.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>28,376.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>13,688.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
	1 e.g. Uniforms	
	2 e.g. Souvenirs	
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>42,064.00</b>
<b>(D) Income 2</b>		
	<i>Estimated Amount</i>	<i>Actual Income</i>
	1 Entry Fee: (\$ )	-
	2 Admission Fee: (\$ )	-
	Total (\$ )	-
<b>Total Income (D) :</b>		-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>28,376.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>28,376.00</b>
<b>Subvented Expenditure 4 :</b>		<b>28,376.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.8 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Football Elementary Training Courses  
 Category : C (I) Training Programme  
 Date of Programme : April 2017 - March 2018  
 Venue / Destination: LCSD Sports Venue  
 No. of Athletes : 162

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$186 x 32 hrs)	5,952.00
	(\$192 x 128 hrs)	24,576.00
2 Assistant coaches 1	(\$95 x 32 hrs)	3,040.00
3	(\$98 x 128 hrs)	12,544.00
<b>Sub-total:</b>		<b>46,112.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>46,112.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>420.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>46,532.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>46,112.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>46,112.00</b>
<b>Subvented Expenditure 4 :</b>		<b>46,112.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.9 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Skating Elementary Training Courses  
 Category : C (I) Training Programme  
 Date of Programme : April 2017 - March 2018  
 Venue / Destination: Festival Walk Glacier / Sky Rink Dragon Centre  
 No. of Athletes : 116

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )	Description	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
	1 Accommodation 1	
	2 Air Fare 1	
	3 Other Items	
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
	1 Coaches 1	7,440.00
		(\$186 x 40 hrs)
		23,040.00
		(\$192 x 120 hrs)
	2 Assistant coaches 1	3,800.00
		(\$95 x 40 hrs)
		11,760.00
		(\$98 x 120 hrs)
<b>Sub-total:</b>		<b>46,040.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
		<b>13,034.00</b>
<b>Total Expenditure met by LCSD (A) :</b>		<b>59,074.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
		-
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
	1 e.g. Uniforms	
	2 e.g. Souvenirs	
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>59,074.00</b>
<b>(D) Income 2</b>		
	<i>Estimated Amount</i>	<i>Actual Income</i>
	1 Entry Fee: (\$ )	-
	2 Admission Fee: (\$ )	-
	Total (\$ )	-
<b>Total Income (D) :</b>		-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>59,074.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>59,074.00</b>
<b>Subvented Expenditure 4 :</b>		<b>59,074.00</b>
<b>Savings :</b>		-

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

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.10 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Snow shoeing Elementary Training Courses  
 Category : C (I) Training Programme  
 Date of Programme : April 2017 - March 2018  
 Venue / Destination: LCSD Sports Venue  
 No. of Athletes : 24

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Renumeration</b>		
1 Coaches 1 (\$192 x 18 hrs)		3,456.00
2 Assistant coaches 1 (\$98 x 18 hrs)		1,764.00
<b>Sub-total:</b>		<b>5,220.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>5,291.60</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>5,291.60</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>5,291.60</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>5,291.60</b>
<b>Subvented Expenditure 4 :</b>		<b>5,291.60</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.11 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Mini Volleyball Elementary Training Courses

Category : C (I) Training Programme

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venue

No. of Athletes : 79

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$192 x 60 hrs)	11,520.00
2 Assistant coaches 1	(\$98 x 60 hrs)	5,880.00
3		
<b>Sub-total:</b>		<b>17,400.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
		<b>93.50</b>
<b>Total Expenditure met by LCSD (A) :</b>		<b>17,493.50</b>
<b>(B) Notional Venue Charges (NVC)</b>		
		<b>2,330.00</b>
<b>Total NVC (B) :</b>		<b>2,330.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>19,823.50</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>17,493.50</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>17,493.50</b>
<b>Subvented Expenditure 4 :</b>		<b>17,493.50</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.12 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Bocce Elementary Training Courses

Category : C (I) Training Programmes

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venue

No. of Athletes : 129

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )	Description	Amount (HK\$)
	<b>(A) Expenditure to be met by LCSD</b>	
	<b>I. Board &amp; Lodging</b>	
	1 Accommodation 1	
	2 Air Fare 1	
	3 Other Items	
	<b>Sub-total:</b>	-
	<b>II. Staff Remuneration</b>	
	1 Coaches 1	(\$186 x 16 hrs) 2,976.00
		(\$192*102 hrs) 19,584.00
	2 Assistant coaches 1	(\$95 x 16 hrs) 1,520.00
	3	(\$98 x 102 hrs) 9,996.00
	<b>Sub-total:</b>	<b>34,076.00</b>
	<b>III. Printing &amp; Publicity</b>	
	<b>IV. Event Related Expenses</b>	
		<b>55.00</b>
	<b>Total Expenditure met by LCSD (A) :</b>	
		<b>34,131.00</b>
	<b>(B) Notional Venue Charges (NVC)</b>	
		<b>5,760.00</b>
	<b>Total NVC (B) :</b>	
		<b>5,760.00</b>
	<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>	
	1 e.g. Uniforms	
	2 e.g. Souvenirs	
	<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>	
		-
	<b>Total Programme Expenditure (A)+(B)+(C) :</b>	
		<b>39,891.00</b>
	<b>(D) Income 2</b>	
	<i>Estimated Amount</i>	<i>Actual Income</i>
	1 Entry Fee: (\$ )	-
	2 Admission Fee: (\$ )	-
	Total (\$ )	<b>Total Income (D) :</b>
		-
	<b>(E) Total Subvention Granted by LCSD</b>	
	<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>	<b>34,131.00</b>
	<b>Maximum Subvention Level (E) 3 :</b>	<b>100%</b>
	<b>Maximum Subvention Amount (A)*(E) :</b>	<b>34,131.00</b>
	<b>Subvented Expenditure 4 :</b>	<b>34,131.00</b>
	<b>Savings :</b>	-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.13 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Floor Hockey Elementary Training Courses

Category : C (I) Training Programmes

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venue

No. of Athletes : 85

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )	Breakdown	Amount (HK\$)
<b>Description</b>		
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$192 x 120 hrs)	23,040.00
2 Assistant coaches 1	(\$98 x 106 hrs)	10,388.00
<b>Sub-total:</b>		<b>33,428.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>33,711.50</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>12,404.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>46,115.50</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>33,711.50</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>33,711.50</b>
<b>Subvented Expenditure 4 :</b>		<b>33,711.50</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.14 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Swimming Technique Refinement Training course

Category : C (I) Training Programmes

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venues

No. of Athletes : 332

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Renumeration</b>		
1 Coaches 1	(\$225 x 704 hrs)	158,400.00
Coaches 1	(\$218 x 196 hrs)	42,728.00
<b>Sub-total:</b>		<b>201,128.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>240,728.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>240,728.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>240,728.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*3(E) :</b>		<b>240,728.00</b>
<b>Subvented Expenditure 4 :</b>		<b>240,728.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.15 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Table Tennis Technique Refinement Training course

Category : C (I) Training Programmes

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venues

No. of Athletes : 185

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$218 x 212 hrs)	46,216.00
	(\$225 x 398 hrs)	89,550.00
<b>Sub-total:</b>		<b>135,766.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>135,766.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>8,736.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>144,502.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>135,766.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>135,766.00</b>
<b>Subvented Expenditure 4 :</b>		<b>135,766.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.16 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Athletics Technique Refinement Training course  
 Category : C (I) Training Programmes  
 Date of Programme : April 2017 - March 2018  
 Venue / Destination: LCSD Sports Venues  
 No. of Athletes : 400

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$225 x 362 hrs)	81,450.00
	(\$218 x 190 hrs)	41,420.00
2 Assistant coaches 1	(\$114 x 362 hrs)	41,268.00
3	(\$110 x 190 hrs)	20,900.00
<b>Sub-total:</b>		<b>185,038.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>185,038.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>185,038.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>185,038.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>185,038.00</b>
<b>Subvented Expenditure 4 :</b>		<b>185,038.00</b>
<b>Savings :</b>		-

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

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.17 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Bowling Technique Refinement Training course  
 Category : C (I) Training Programmes  
 Date of Programme : April 2017 - March 2018  
 Venue / Destination: Magic Fun Bowling World  
 No. of Athletes : 87

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$225 x 94 hrs)	21,150.00
	(\$218 x 46 hrs)	10,028.00
2 Assistant coaches 1	(\$114 x 94 hrs)	10,716.00
	(\$110 x 46 hrs)	5,060.00
<b>Sub-total:</b>		<b>46,954.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
		<b>32,000.00</b>
<b>Total Expenditure met by LCSD (A) :</b>		<b>78,954.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>78,954.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>78,954.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>78,954.00</b>
<b>Subvented Expenditure 4 :</b>		<b>78,954.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.18 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Basketball Technique Refinement Training course

Category : C (I) Training Programmes

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venues

No. of Athletes : 84

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$225 x 66 hrs)	14,850.00
	(\$218 x 32 hrs)	6,976.00
2 Assistant coaches 1	(\$114 x 46 hrs)	5,244.00
3	(\$110 x 32 hrs)	3,520.00
<b>Sub-total:</b>		<b>30,590.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>30,780.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>4,962.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>35,742.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )		-
<b>Total Income (D) :</b>		-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>30,780.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>30,780.00</b>
<b>Subvented Expenditure 4 :</b>		<b>30,780.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.19 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Gymnastics Technique Refinement Training course

Category : C (I) Training Programmes

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venues

No. of Athletes : 242

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$291 x 414 hrs)	120,474.00
2 Assistant coaches 1	(\$114 x 120 hrs)	13,680.00
	(\$146 x 236 hrs)	34,456.00
	(\$105 x 38 hrs)	3,990.00
<b>Sub-total:</b>		<b>172,600.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>172,719.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>21,168.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>193,887.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>172,719.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>172,719.00</b>
<b>Subvented Expenditure 4 :</b>		<b>172,719.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.20 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Badminton Technique Refinement Training course

Category : C (I) Training Programmes

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venues

No. of Athletes : 124

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$225 x 114 hrs)	25,650.00
	(\$218 x 44 hrs)	9,592.00
2 Assistant coaches 1	(\$110 x 44 hrs)	4,840.00
3	(\$114 x 114 hrs)	12,996.00
<b>Sub-total:</b>		<b>53,078.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>56,328.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>20,384.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>76,712.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>56,328.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>56,328.00</b>
<b>Subvented Expenditure 4 :</b>		<b>56,328.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.21 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Football Technique Refinement Training course

Category : C (I) Training Programmes

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venues

No. of Athletes : 112

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$218 x 32 hrs)	6,976.00
	(\$225 x 82 hrs)	18,450.00
2 Assistant coaches 1	(\$110 x 24 hrs)	2,640.00
	(\$114 x 66 hrs)	7,524.00
<b>Sub-total:</b>		<b>35,590.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>35,590.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>1,680.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>37,270.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )		-
<b>Total Income (D) :</b>		-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>35,590.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>35,590.00</b>
<b>Subvented Expenditure 4 :</b>		<b>35,590.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.22 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Snowshoeing Technique Refinement Training course

Category : C (I) Training Programmes

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venues

No. of Athletes : 22

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$218 x 24 hrs)	5,232.00
	(\$225 x 16 hrs)	3,600.00
2 Assistant coaches 1	(\$114 x 12 hrs)	1,368.00
	(\$110 x 24 hrs)	2,640.00
<b>Sub-total:</b>		<b>12,840.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>13,279.90</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>280.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>13,559.90</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )		-
<b>Total Income (D) :</b>		-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>13,279.90</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>13,279.90</b>
<b>Subvented Expenditure 4 :</b>		<b>13,279.90</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.23 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Bocce Technique Refinement Training course

Category : C (I) Training Programmes

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venues

No. of Athletes : 75

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )	Breakdown	Amount (HK\$)
<b>Description</b>		
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$218 x 16 hrs)	3,488.00
	(\$225 x 64 hrs)	14,400.00
2 Assistant coaches 1	(\$110 x 16 hrs)	1,760.00
3	(\$114 x 64 hrs)	7,296.00
<b>Sub-total:</b>		<b>26,944.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>26,944.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>8,550.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>35,494.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>26,944.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>26,944.00</b>
<b>Subvented Expenditure 4 :</b>		<b>26,944.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.24 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Ice Skating Technique Refinement Training course

Category : C (I) Training Programmes

Date of Programme : April 2017 - March 2018

Venue / Destination: Festival Walk Glacier

No. of Athletes : 21

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$225 x 40 hrs)	9,000.00
2 Assistant coaches 1		
<b>Sub-total:</b>		<b>9,000.00</b>
<b>III. Printing &amp; Publicity</b>		
		<b>294.00</b>
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>9,294.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>9,294.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>9,294.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>9,294.00</b>
<b>Subvented Expenditure 4 :</b>		<b>9,294.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.25 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Floor Hockey Technique Refinement Training course

Category : C (I) Training Programmes

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Sports Venues

No. of Athletes : 58

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation		
2 Air Fare		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$225 x 60 hrs)	13,500.00
	(\$218 x 20 hrs)	4,360.00
2 Assistant coaches 1	(\$114 x 40 hrs)	4,560.00
3	(\$110 x 20 hrs)	2,200.00
<b>Sub-total:</b>		<b>24,620.00</b>
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>24,914.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>7,936.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>32,850.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>24,914.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>24,914.00</b>
<b>Subvented Expenditure 4 :</b>		<b>24,914.00</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.26 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : Feeder Programmes - Swimming Training Scheme 2017/18

Category : C (I) Feeder Training Programme

Date of Programme : April 2017 - March 2018

Venue / Destination: LCSD Kowloon Park Swimming Pool

No. of Athletes : 94

(Original Allocation : \$ 81,180 ) (Revised Allocation : \$ 82,863 )		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
3 Other Items			
<b>Sub-total:</b>			-
<b>II. Staff Renumeration</b>			
1 Coaches 1	(\$192 x 188 hrs) + (\$186 x 92 hrs)		53,208.00
2 Assistant Coaches 1	(\$98 x 188 hrs) + (\$95 x 92 hrs)		27,164.00
<b>Sub-total:</b>			<b>80,372.00</b>
<b>III. Printing &amp; Publicity</b>			
			-
<b>IV. Event Related Expenses</b>			
			<b>475.00</b>
<b>Total Expenditure met by LCSD (A) :</b>			<b>80,847.00</b>
<b>(B) Notional Venue Charges (NVC)</b>			
			-
<b>Total NVC (B) :</b>			<b>18,680.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>99,527.00</b>
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )			-
2 Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>80,847.00</b>	(j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>	(k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>80,847.00</b>	(l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>80,847.00</b>	(m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>			(n)=revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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

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

Appendix 4.27 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Feeder Programmes - Table Tennis Training Scheme 2017/18  
 Category : C (I) Feeder Training Programme  
 Date of Programme : April 2017 - March 2018  
 Venue / Destination: Cornwall Sreet Squash & Table Tennis Centre  
 No. of Athletes : 114

(Original Allocation : \$ 168,180 ) (Revised Allocation : \$ 170,322 )		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
3 Other Items			
<b>Sub-total:</b>			-
<b>II. Staff Remuneration</b>			
1 Coaches 1	(\$225 x 494 hrs)		111,150.00
Coaches 1	(\$218 x 242 hrs)		52,756.00
Coaches 1			
<b>Sub-total:</b>			<b>163,906.00</b>
<b>III. Printing &amp; Publicity</b>			
			-
<b>IV. Event Related Expenses</b>			
			-
<b>Total Expenditure met by LCSD (A) :</b>			<b>163,906.00</b>
<b>(B) Notional Venue Charges (NVC)</b>			
			-
<b>Total NVC (B) :</b>			<b>10,640.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>174,546.00</b>
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )			-
2 Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>163,906.00</b>	(j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>	(k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>163,906.00</b>	(l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>163,906.00</b>	(m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		-	(n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 4.28 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : Feeder Programmes - Athletics Training Scheme 2017/18  
 Category : C (I) Feeder Training Programme  
 Date of Programme : April 2017 - March 2018  
 Venue / Destination: LCSD Perth Street Sports Ground / Indoor Sports Centre  
 No. of Athletes : 111

(Original Allocation : \$ 47,460 ) (Revised Allocation : \$ 48,378 )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1	(\$192 x 130 hrs ) + (\$186 x 24 hrs )	29,424.00
2 Assistant Coaches 1	(\$95 x 24 hrs ) + (\$98 x 136 hrs )	15,608.00
<b>Sub-total:</b>		<b>45,032.00</b>
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
		<b>1,735.50</b>
<b>Total Expenditure met by LCSD (A) :</b>		<b>46,767.50</b>
<b>(B) Notional Venue Charges (NVC)</b>		
		<b>6,696.00</b>
<b>Total NVC (B) :</b>		<b>6,696.00</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>53,463.50</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>46,767.50</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>46,767.50</b>
<b>Subvented Expenditure 4 :</b>		<b>46,767.50</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants ). 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 for 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 6.1 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : 41st SOHK Mini-Volleyball Competition

Category : C (III) Local Competition

Date of Programme : 26/4/17-11/5/17

Venue / Destination: LCSD Kowloon Park Sports Centre

No. of Athletes : 191

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Referee 1	(\$122 x 32 match)	3,904.00
Referee 1	(\$66 x 12 hrs )	792.00
Referee - Administration fee 1		1,000.00
2 Assessor 1	(\$186 x 58 hrs)	10,788.00
Assessor 1	(\$95 x 17.5 hrs)	1,662.50
3 Volunteer 1	(\$60 x 60 pax)	360.00
Meals allowances	(\$50.83 x 75 pax)	3,812.25
<b>Sub-total:</b>		<b>22,318.75</b>
<b>III. Printing &amp; Publicity</b>		<b>150.00</b>
<b>IV. Event Related Expenses</b>		<b>11,409.16</b>
<b>Total Expenditure met by LCSD (A) :</b>		<b>33,877.91</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>33,877.91</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>33,877.91</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*<sup>3</sup>(E) :</b>		<b>33,877.91</b>
<b>Subvented Expenditure 4 :</b>		<b>33,877.91</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 6.2 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : 41st SOHK Swimming Competition  
 Category : C (III) Local Competition  
 Date of Programme : 5-14/7/17  
 Venue / Destination: LCSD Shing Mun Valley Swimming Pool  
 No. of Athletes : 1113

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1	\$752 x 2 nights x 1 room \$822 x 1 nights x 21 room \$1,222 x 1 nights x 2 room	1,504.00 17,262.00 2,444.00
2 Air Fare 1		
3 Transportation		5,400.00
<b>Sub-total:</b>		<b>26,610.00</b> (a)
<b>II. Staff Remuneration</b>		
1 Liaison Officer 1	\$66 x 15 hrs x 1 pax	990.00
Liaison Officer 1	\$66 x 19 hrs x 1 pax	1,254.00
2 限時上水員	\$61 x 8 hrs x 4 pax	1,952.00
3 Marshal	\$99 x 9 hrs x 2 days x 1 pax	1,782.00
4 Chief Time Keeper	\$99 x 9 hrs x 2 days x 1 pax	1,782.00
5 Starter	\$99 x 9 hrs x 2 days x 1 pax	1,782.00
6 Time Keeper	\$50 x 8 hrs x 16 pax	6,400.00
7 Stroke Judge	\$99 x 9 hrs x 2 days x 2 pax	3,564.00
8 Turning Judge	\$99 x 9 hrs x 2 days x 2 pax	3,564.00
9 Chief Recorder	\$99 x 9 hrs x 2 days x 1 pax	1,782.00
10 Referee	\$149 x 9 hrs x 2 days x 2 pax	5,364.00
11 Voluntary Helper 1	\$60 x 29 pax	1,740.00
<b>Sub-total:</b>		<b>31,956.00</b> (b)
<b>III. Printing &amp; Publicity</b>		<b>19,234.50</b> (c)
<b>IV. Event Related Expenses</b>		<b>67,160.30</b> (d)
<b>Total Expenditure met by LCSD (A) :</b>		<b>144,960.80</b> (e)=(a)+(b)+(c)+(d)
<b>(B) Notional Venue Charges (NVC)</b>		-
<b>Total NVC (B) :</b>		- (f)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		- (g)
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>144,960.80</b> (h)=(e)+(f)+(g)
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	- (i)
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>144,960.80</b> (j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b> (k)
<b>Maximum Subvention Amount (A)*(E) 3 :</b>		<b>144,960.80</b> (l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>144,960.80</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		- (n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix 6.3 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : 2017 SOHK Regional Athletic Trial

Category : C (III) Local Competition

Date of Programme : 8/12/17

Venue / Destination: LCSD Kowloon Bay Sports Ground

No. of Athletes : 449

(Original Allocation : \$21,897 ) (Revised Allocation : \$21,897 )		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1	Accommodation 1		
2	Air Fare 1		
3	Other Items		
<b>Sub-total:</b>			-
<b>II. Staff Renumeration</b>			
1	Judge 1 (\$350 x 6 pax x 1 day)		2,100.00
2	Volunteer 1 (\$60 x 3 pax)		180.00
<b>Sub-total:</b>			<b>2,280.00</b>
<b>III. Printing &amp; Publicity</b>			
<b>IV. Event Related Expenses</b>			
<b>Total Expenditure met by LCSD (A) :</b>			<b>11,314.00</b>
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1	e.g. Uniforms		
2	e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>11,314.00</b>
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1	Entry Fee: (\$ )		-
2	Admission Fee: (\$ )		-
Total (\$ )		<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>			<b>11,314.00</b>
<b>Maximum Subvention Level (E) 3 :</b>			<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>			<b>11,314.00</b>
<b>Subvented Expenditure 4 :</b>			<b>11,314.00</b>
<b>Savings :</b>			-

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

- Detailed breakdown of the expenditure should be provided
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 2017 HKSAPID Indoor Rowing Competition

Category : C (III) Local Competition

Date of Programme : 19-20/10/2017

Venue / Destination: LCSD Kowloon Park Sports Centre

No. of Athletes : 570

(Original Allocation : \$55,957 ) (Revised Allocation : \$55,957 )		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
3 Other Items			
<b>Sub-total:</b>			-
<b>II. Staff Remuneration</b>			
1 Technician (Venue set up)	(\$192 x 20 hrs x 2 pax)		7,680.00
2 Umpire 1	(\$68 x 18 hrs x 2 pax)		2,448.00
3 Volunteer 1	(\$60 x 32 pax)		1,920.00
<b>Sub-total:</b>			<b>12,048.00</b>
<b>III. Printing &amp; Publicity</b>			
<b>IV. Event Related Expenses</b>			<b>70,124.70</b>
<b>Total Expenditure met by LCSD (A) :</b>			<b>82,172.70</b>
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>82,172.70</b>
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )			-
2 Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	
			-
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>82,172.70</b>	(j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>	(k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>82,172.70</b>	(l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>82,172.70</b>	(m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		-	(n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 6.5 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 41st SOHK Bocce Competition

Category : C (III) Local Competition

Date of Programme : 13/10-10/11/17

Venue / Destination: LCSD Siu Lek Yuen Road Playground Artificial Bowling Green

No. of Athletes : 302

(Original Allocation : \$ 24,368 ) (Revised Allocation : \$ 24,368 )		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
<b>Sub-total:</b>			-
<b>II. Staff Remuneration</b>			
1 Chief Referee 1	(\$68 x 5 hrs x 1 pax)		340.00
	(\$68 x 6 hrs x 4 pax)		1,632.00
2 Referee	(\$192 x 1 hrs x 2 pax)		384.00
3 Voluntary Helper 1	(\$60 x 1 pax)		60.00
<b>Sub-total:</b>			<b>2,416.00</b>
<b>III. Printing &amp; Publicity</b>			
<b>IV. Event Related Expenses</b>			<b>29,691.50</b>
<b>Total Expenditure met by LCSD (A) :</b>			<b>32,107.50</b>
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>32,107.50</b>
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )			-
2 Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>32,107.50</b>	(j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>	(k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>32,107.50</b>	(l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>32,107.50</b>	(m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		-	(n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 Sports Association for Persons with Intellectual Disability

<b>Breakdown of Programme Expenses for Programmes</b>
---

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 42nd HKSO Badminton Competition  
 Category : C (III) Local Competition  
 Date of Programme : 1-22/3/18  
 Venue / Destination: LCSD Kowloon Park Sports Centre  
 No. of Athletes : 295

(Original Allocation : \$ 26,022 ) (Revised Allocation : \$ 26,022 )	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
3 Other Items			
<b>Sub-total:</b>		-	(a)
<b>II. Staff Remuneration</b>			
1 Referee 1	(\$100 x 12 hrs x 1 pax)	1,200.00	
2 Key Officials	(\$68 x 6 hrs x 2 pax )	816.00	
3 Officials	(\$63 x 6 hrs x 6 pax )	2,268.00	
4 Umpire	(\$70 x 8 hrs x 12 pax)	6,720.00	
Umpire	(\$70 x 4 hrs x 6 pax)	1,680.00	
5 Volunteer	(\$60 x 1 day x 10 pax)	600.00	
Volunteer - meals allowances	(\$60.52 x 73 pax)	4,417.96	
<b>Sub-total:</b>		<b>17,701.96</b>	(b)
<b>III. Printing &amp; Publicity</b>			(c)
<b>IV. Event Related Expenses</b>		<b>12,381.39</b>	(d)
<b>Total Expenditure met by LCSD (A) :</b>		<b>30,083.35</b>	(e)=(a)+(b)+(c)+(d)
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>		-	(f)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-	(g)
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>30,083.35</b>	(h)=(e)+(f)+(g)
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )		-	
2 Admission Fee: (\$ )		-	
Total (\$ )	<b>Total Income (D) :</b>	-	(i)
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>30,083.35</b>	(j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>	(k)
<b>Maximum Subvention Amount (A)* (E) :</b>		<b>30,083.35</b>	(l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>30,083.35</b>	(m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		-	(n)='revised allocation' - (m)

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

- 1 Detailed breakdown of the expenditure should be provided.
- 2 Income includes 'entry fee' (from participants) and 'admission fees' (from participants ). 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 for programme, please refer to Annex 2 of the Auditor's Guide.
- 4 The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.

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

**Appendix 6.7 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 41st SOHK Table Tennis Competition

Category : C (III) Local Competition

Date of Programme : 7/4/17-2/5/17

Venue / Destination: LCSD Wai Tsuen Sports Centre

No. of Athletes : 324

(Original Allocation : \$42,627) (Revised Allocation : \$42,627)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
3 Other Items			
<b>Sub-total:</b>			-
<b>II. Staff Remuneration</b>			
1 Umpire 1	( \$73 x 6 hrs x 1 days x 26 pax )		11,388.00
	( \$25 x 1 days x 26 pax )		650.00
2 Accessor 1	( \$73 x 1 days x 72 pax )		5,256.00
Referee	( \$85 x 6 hrs x 1 day x 5 pax )		2,550.00
Referee	( \$25 1 day x 5 pax )		125.00
3 Voluntary Helper	( \$60 x 1 day x 8 pax )		480.00
Voluntary Helper - meals allowance	( \$67.31 x 1 day x 78 pax )		5,250.18
<b>Sub-total:</b>			<b>25,699.18</b>
<b>III. Printing &amp; Publicity</b>			<b>8,020.00</b>
<b>IV. Event Related Expenses</b>			<b>2,252.00</b>
<b>Total Expenditure met by LCSD (A) :</b>			<b>35,971.18</b>
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>35,971.18</b>
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )			-
2 Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>			<b>35,971.18</b>
<b>Maximum Subvention Level (E) 3 :</b>			<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>			<b>35,971.18</b>
<b>Subvented Expenditure 4 :</b>			<b>35,971.18</b>
<b>Savings :</b>			-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 6.8 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : 42nd SOHK Regional Athletic Meet - Region I-V

Category : C (III) Local Competition

Date of Programme : 13/1-10/2/18

Venue / Destination: CSD Sports Grounds (Reg I-Ma On Shan Sports Ground, Reg II-Tseung Kwan O Sports Ground, Reg III-Sham Shui Po Sports Ground, Reg IV-Ma On Shan Sports Ground, Reg V-Tin Shui Wai Sports Ground)

No. of Athletes : 3038

(Original Allocation : \$186,750.00 )		Actual Expenditure	
(Revised Allocation : \$186,750.00 )			
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
3 Other Items			
<b>Sub-total:</b>			-
<b>II. Staff Remuneration</b>			
1 MC Allowance 1	\$200 x 4 days x 1 pax		800.00
2 Referee	\$450 x 7 pax		3,150.00
3 Chief Judge	\$350 x 53 pax		18,550.00
4 Voluntary Helper 1	\$60 x 27 pax		1,620.00
5 Voluntary Helper - Meals	\$61.15 x 810 pax		49,531.50
<b>Sub-total:</b>			<b>73,651.50</b>
<b>III. Printing &amp; Publicity</b>			
<b>IV. Event Related Expenses</b>			
<b>Total Expenditure met by LCSD (A) :</b>			<b>153,122.80</b>
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			<b>13,954.50</b>
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>167,077.30</b>
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )			-
2 Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>153,122.80</b>	(j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>	(k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>153,122.80</b>	(l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>153,122.80</b>	(m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		-	(n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix 6.9 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : 41st SOHK Basketball Competition

Category : C (III) Local Competition

Date of Programme : 26/5-16/6/17

Venue / Destination: LCSD Yuen Wo Road Sports Centre, Yuen Chau Kok Sports Centre

No. of Athletes : 470

(Original Allocation : \$36,244 ) (Revised Allocation : \$36,244 )		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1			
2 Air Fare 1			
3 Other Items			
<b>Sub-total:</b>			-
<b>II. Staff Remuneration</b>			
1 Referee (3 on 3) 1	(\$240 x 47 match)		11,280.00
Referee (5 on 5) 1	(\$480 x 30 match)		14,400.00
Referee (5 on 5) 1	(\$45 x 31 match)		1,395.00
2 Accessor	(\$84 x 8 hrs x 2 pax)		1,344.00
3 Voluntary Helper 1	(\$60 x 1 day x 3 pax)		180.00
Meals for Voluntary Helper 1	(\$58.80 x 1 days x 83 pax)		4,880.40
<b>Sub-total:</b>			<b>33,479.40</b>
<b>III. Printing &amp; Publicity</b>			
			<b>560.00</b>
<b>IV. Event Related Expenses</b>			
			<b>14,072.50</b>
<b>Total Expenditure met by LCSD (A) :</b>			<b>48,111.90</b>
<b>(B) Notional Venue Charges (NVC)</b>			
<b>Total NVC (B) :</b>			-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>			-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>			<b>48,111.90</b>
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )			-
2 Admission Fee: (\$ )			-
Total (\$ )		<b>Total Income (D) :</b>	
			-
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>48,111.90</b>	(j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>	(k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>48,111.90</b>	(l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>48,111.90</b>	(m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		-	(n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 6.10 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 2017 Hong Kong Law Enforcement Torch Run for Special Olympics

Category : C (III) Local Competition

Date of Programme : 30/4/2017

Venue / Destination: Sha Tin Sports Ground

No. of Athletes : 2917

(Original Allocation : \$ )	Actual Expenditure	
(Revised Allocation : \$ )		
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
(a)		
<b>II. Staff Remuneration</b>		
1 Skill assessor 1		
2 Voluntary Helper 1		
<b>Sub-total:</b>		-
(b)		
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		-
(e)=(a)+(b)+(c)+(d)		
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
(f)		
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
(g)		
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		-
(h)=(e)+(f)+(g)		
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
(i)		
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		-
(j)=(e)-(i)		
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
(k)		
<b>Maximum Subvention Amount (A)*(E) :</b>		-
(l)=(e)*(k)		
<b>Subvented Expenditure 4 :</b>		-
(m)=(j) or (l) or 'revised allocation', whichever is the less		
<b>Savings :</b>		-
(n)='revised allocation' - (m)		

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

- Detailed breakdown of the expenditure should be provided
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix 8.1 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : 2017 Special Olympics Snowshoeing Coach Training Course

Category : D (I) Official Training Programme

Date of Programme : 24-25/3/2018

Venue / Destination: Ching Chung Hau Po Woon Secondary School; Cafeteria New Beach

No. of Officials : 30

(Original Allocation : \$24,640) (Revised Allocation : \$24,640)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
<b>(A) Expenditure to be met by LCSD</b>			
<b>I. Board &amp; Lodging</b>			
1 Accommodation 1	\$960 x 4 days x 1 pax	3,840.00	
2 Air Fare 1	\$2,010 x 1 pax	2,010.00	
3 Other Items			
		<b>Sub-total:</b>	<b>5,850.00</b> (a)
<b>II. Staff Renumeration</b>			
1 Coaches 1	\$1,600 x 1 day x 1 pax	1,600.00	
2 Instructors 1			
3			
		<b>Sub-total:</b>	<b>1,600.00</b> (b)
<b>III. Printing &amp; Publicity</b>			
<b>IV. Event Related Expenses</b>			
		<b>8,641.60</b> (c)	
		<b>8,641.60</b> (d)	
		<b>16,091.60</b> (e)=(a)+(b)+(c)+(d)	
<b>(B) Notional Venue Charges (NVC)</b>			
		<b>Total NVC (B) : -</b> (f)	
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>			
1 e.g. Uniforms			
2 e.g. Souvenirs			
		<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) : -</b> (g)	
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>16,091.60</b> (h)=(e)+(f)+(g)	
<b>(D) Income 2</b>			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$ )		-	
2 Admission Fee: (\$ )		-	
Total (\$ )		<b>Total Income (D) : -</b> (i)	
<b>(E) Total Subvention Granted by LCSD</b>			
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>16,091.60</b> (j)=(e)-(i)	
<b>Maximum Subvention Level (E) 3 :</b>		<b>70%</b> (k)	
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>11,264.12</b> (l)=(e)*(k)	
<b>Subvented Expenditure 4 :</b>		<b>11,264.12</b> (m)=(j) or (l) or 'revised allocation', whichever is the less	
<b>Savings :</b>		<b>-</b> (n)='revised allocation' - (m)	

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 9.1 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : INAS 2017 General Assembly  
Category : D(II) - Meeting/conference held outside HK  
Date of Programme : 24-25/4/2017  
Venue / Destination: Brisbane, Australia  
No. of Officials : 2

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1	\$2,368.11 x 5 nights x 2 pax	23,681.10
2 Air Fare 1	\$4,860 x 2 pax	9,720.00
3 Insurance	\$135 x 2 pax	270.00
	<b>Sub-total:</b>	<b>33,671.10</b> (a)
<b>II. Staff Remuneration</b>		
1 Coaches 1		
2 Instructors 1		
3		
	<b>Sub-total:</b>	<b>-</b> (b)
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
		<b>2,271.44</b> (c)
	<b>Total Expenditure met by LCSD (A) :</b>	<b>35,942.54</b> (d)
<b>(B) Notional Venue Charges (NVC)</b>		
	<b>Total NVC (B) :</b>	<b>-</b> (e)=(a)+(b)+(c)+(d)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
	<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>	<b>-</b> (f)
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		
		<b>35,942.54</b> (g)
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<b>Actual Income</b>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	<b>-</b> (h)=(e)+(f)+(g)
<b>(E) Total Subvention Granted by LCSD</b>		
	<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>	<b>35,942.54</b> (i)
	<b>Maximum Subvention Level (E) 3 :</b>	<b>70%</b> (k)
	<b>Maximum Subvention Amount (A)*(E) :</b>	<b>25,159.78</b> (l)=(e)*(k)
	<b>Subvented Expenditure 4 :</b>	<b>25,159.78</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
	<b>Savings :</b>	<b>-</b> (n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 9.2 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

**Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018**

Name of Programme : 2017 INAS Eligibility Seminar 2017

Category : D(II) - Meeting/conference held outside HK

Date of Programme : 15-17/5/17

Venue / Destination: Bangkok, Thailand

No. of Officials : 1

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1	\$3,590 x 1 pax	3,590.00
3 Insurance		
<b>Sub-total:</b>		<b>3,590.00</b> (a)
<b>II. Staff Remuneration</b>		
1 Coaches 1		
2 Instructors 1		
3		
<b>Sub-total:</b>		<b>-</b> (b)
<b>III. Printing &amp; Publicity</b>		
<b>IV. Event Related Expenses</b>		
<b>Total Expenditure met by LCSD (A) :</b>		<b>3,590.00</b> (c) (d) (e)=(a)+(b)+(c)+(d)
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		<b>-</b> (f)
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		<b>-</b> (g)
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>3,590.00</b> (h)=(e)+(f)+(g)
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	<b>-</b> (i)
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>3,590.00</b> (j)=(e)-(i)
<b>Maximum Subvention Level (E) 3 :</b>		<b>70%</b> (k)
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>2,513.00</b> (l)=(e)*(k)
<b>Subvented Expenditure 4 :</b>		<b>2,513.00</b> (m)=(j) or (l) or 'revised allocation', whichever is the less
<b>Savings :</b>		<b>-</b> (n)='revised allocation' - (m)

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 9.3 to Statement 3

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : 2017 INAS Asia General Assembly  
 Category : D(II) - Meeting/conference held outside HK  
 Date of Programme : 18/5/17  
 Venue / Destination: Bangkok, Thailand  
 No. of Officials : 1

(Original Allocation : \$ ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Insurance		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Coaches 1		
2 Instructors 1		
3		
<b>Sub-total:</b>		-
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
		1,851.00
<b>Total Expenditure met by LCSD (A) :</b>		<b>1,851.00</b>
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		<b>1,851.00</b>
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		<b>1,851.00</b>
<b>Maximum Subvention Level (E) 3 :</b>		<b>70%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		<b>1,295.70</b>
<b>Subvented Expenditure 4 :</b>		<b>1,295.70</b>
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 10.1 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : AA (Part-time) for Feeder Program  
 Category : C (I) Feeder Training Programme  
 Date of Programme : April 2017 - March 2018  
 Venue / Destination : office  
 No. of Athletes : -

(Original Allocation : \$ 47,400 ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 Part-time AA		-
<b>Sub-total:</b>		-
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
		-
<b>Total Expenditure met by LCSD (A) :</b>		-
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		-
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		-
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		-
<b>Subvented Expenditure 4 :</b>		-
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 11.1 to Statement 3**

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

**Breakdown of Programme Expenses for Programmes**

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2018

Name of Programme : MPF Contribution for Part-time Officials  
 Category : C (I) Feeder Training Programme  
 Date of Programme : April 2017 - March 2018  
 Venue / Destination : office  
 No. of Athletes : -

(Original Allocation : \$ 2,370.00 ) (Revised Allocation : \$ )	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
<b>(A) Expenditure to be met by LCSD</b>		
<b>I. Board &amp; Lodging</b>		
1 Accommodation 1		
2 Air Fare 1		
3 Other Items		
<b>Sub-total:</b>		-
<b>II. Staff Remuneration</b>		
1 MPF Contribution for the Part-time AA		-
<b>Sub-total:</b>		-
<b>III. Printing &amp; Publicity</b>		
		-
<b>IV. Event Related Expenses</b>		
		-
<b>Total Expenditure met by LCSD (A) :</b>		-
<b>(B) Notional Venue Charges (NVC)</b>		
<b>Total NVC (B) :</b>		-
<b>(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources</b>		
1 e.g. Uniforms		
2 e.g. Souvenirs		
<b>Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :</b>		-
<b>Total Programme Expenditure (A)+(B)+(C) :</b>		-
<b>(D) Income 2</b>		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$ )		-
2 Admission Fee: (\$ )		-
Total (\$ )	<b>Total Income (D) :</b>	-
<b>(E) Total Subvention Granted by LCSD</b>		
<b>Deficiency of Expenditure met by LCSD over Income (A) - (D) :</b>		-
<b>Maximum Subvention Level (E) 3 :</b>		<b>100%</b>
<b>Maximum Subvention Amount (A)*(E) :</b>		-
<b>Subvented Expenditure 4 :</b>		-
<b>Savings :</b>		-

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

- Detailed breakdown of the expenditure should be provided.
- Income includes 'entry fee' (from participants) and 'admission fees' (from participants). 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 for 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 <sup>1</sup>

Description of Item/Programme	Approved Amount (HK\$) (a)	Actual Expenditure (HK\$) (b)	Savings# (HK\$) (c)=(a)-(b)
<b>(A) Use of Reserve Fund Approved in 2015-16</b>			
<i>Personnel Expenses</i>			
(a) Performance Incentive Pay	87,417.00	87,417.00	-
(b)			
Personnel Expenses Sub-total	<b>87,417.00</b>	<b>87,417.00</b>	-
<i>Office Expenses</i>			
(a) Office Equipment	42,000.00	32,940.00	9,060.00
(b)	-	-	
Office Expenses Sub-total	<b>42,000.00</b>	<b>32,940.00</b>	<b>9,060.00</b>
<i>Programme Expenses</i>			
(a) ITTF PTT Asian Regional Championship	157,188.00	112,533.36	44,654.64
(b)			
Programme Expenses Sub-total	<b>157,188.00</b>	<b>112,533.36</b>	<b>44,654.64</b>
<b>Use of Reserve Fund 2015-16 Total</b>	<b>286,605.00</b>	<b>232,890.36</b>	<b>53,714.64</b>
<b>(B) Use of Reserve Fund Approved in 2016-17</b>			
<i>Personnel Expenses</i>			
(a) Performance Incentive Pay	91,243.50	91,243.50	-
(b)			
Personnel Expenses Sub-total	<b>91,243.50</b>	<b>91,243.50</b>	-
<i>Office Expenses</i>			
(a)			-
(b)			
Office Expenses Sub-total	-	-	-
<i>Programme Expenses</i>			
(a) 40th Anniversary Invitational Games	1,000,000.00	996,429.90	3,570.10
(b)			
Programme Expenses Sub-total	<b>1,000,000.00</b>	<b>996,429.90</b>	<b>3,570.10</b>
<b>Use of Reserve Fund 2016-17 Total</b>	<b>1,091,243.50</b>	<b>1,087,673.40</b>	<b>3,570.10</b>
<b>(C) Use of Reserve Fund Approved in 2017-18</b>			
<i>Personnel Expenses</i>			
(a) Performance Incentive Pay	95,278.50	95,278.50	-
(b)			
Personnel Expenses Sub-total	<b>95,278.50</b>	<b>95,278.50</b>	-
<i>Office Expenses</i>			
(a)			-
(b)			
Office Expenses Sub-total	-	-	-
<i>Programme Expenses</i>			
(a)			-
(b)			
Programme Expenses Sub-total	-	-	-
<b>Use of Reserve Fund 2017-18 Total</b>	<b>95,278.50</b>	<b>95,278.50</b>	-
<b>Total for Approved Use of Reserve Fund: (A)+(B)+(C)</b>	<b>1,473,127.00</b>	<b>1,415,842.26</b>	<b>57,284.74</b>

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

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

**Statement of Changes in Reserve Fund Balance as at 31 March 2018 (Statement 5)**

	HK\$	HK\$	
<b>LCSD Approved Cumulative Balance of Reserve Fund as at 31 March 2017</b> <sup>1</sup>		<b>2,080,298.00</b>	(a)
Savings for subvention for year 2017-18			
Personnel Expenses (per Statement 1)	53,454.00		
Office Expenses (per Statement 2)	5,130.09		
Programme Expenses (per Statement 3)	1,296,114.15		
Sub-total	1,354,698.24		(b)
Savings for cross-year programmes brought forward from 2016-17 (per Statement 3)	-		(c)
Savings for approved use of Reserve Fund (per Statement 4)	3,570.10		(d)
Total savings	1,358,268.34		(e)=(b)+(c)+(d)
<i>Less:</i> Extra savings arising from the excess of savings for the year 2017-18 over Reserve Fund Ceiling			
Total subvention for the year 2017-18 <sup>2</sup>	8,411,891.00		(f)
Reserve Fund Ceiling for the year 2017-18 (Note 3)	2,102,972.75		(g)=(f)*25%
Extra savings [if (e)>(g), then (h)=(e)-(g), otherwise (h)=0]	\$0.00		(h)
Reserve Fund for the year 2017-18		1,358,268.34	(i)=(e)-(h)
Total Deposited Reserve Fund		3,438,566.34	(j)=(a)+(i)
<i>Less:</i> Use of Reserve Fund approved for 2017-18		95,278.50	(k)
Net Deposited Reserve Fund		3,343,287.84	(l)=(j)-(k)
<i>Less:</i> Extra savings arising from the excess of Total Deposited Reserve Fund over Reserve Fund Ceiling			
Reserve Fund Ceiling for the year 2017-18 <sup>3</sup>	\$2,102,973		(g) above
Extra savings [if (l)>(g), then (m)=(l)-(g), otherwise (m)=0]		-	(m)
<b>Closing Balance of Reserve Fund as at 31 March 2018</b>		<b>3,343,287.84</b>	(n)=(l)-(m)
<i>Less:</i> Use of Reserve Fund approved for years after 2017-18		700,000.00	(o)
<b>Available Amount of Reserve Fund as at 31 March 2018</b>		<b>2,643,287.84</b>	(p)=(n)-(o)

- This is the latest 'Cumulative Total of Reserve Fund up to 2016-17' (after net-off of extra savings arising from the excess over Reserve Fund Ceiling, if any) as notified by LCSD.
- This represents the total subvention granted for 2017-18, comprising both cash subvention and notional venue charges, after taking into account of additional subvention granted and net-off amount effected during 2017-18 (in respect of subvention allocated for 2017-18 and which is subsequently netted off by the LCSD within the same financial year 2017-18).
- Reserve Fund Ceiling is rounded down to the nearest dollars.

Name of NSA: Hong Kong Sports Association for Persons with Intellectual Disability

Statement of Use of Extra Savings for 2008-09 and 2009-10 (Statement 6)

For the Financial Year Ended 31 March 2018

Description of Item/Programme	Approved Amount (HK\$) (a)	Actual Expenditure 2017-18 (b)	Unspent Balance 1 (HK\$) (c)=(a)-(b)	Breakdown per Appendix 2
<i>Personnel Expenses</i>				
(a) N.A.				
(b)				
Personnel Expenses Sub-total	-	-	-	
<i>Office Expenses</i>				
(a) N.A.				
(b)				
Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>				
(a) N.A.				
(b)				
Programme Expenses Sub-total	-	-	-	D1
<b>Total</b>	-	-	-	

1 'Unspent Balance' for completed items/programmes will be netted off in 2017-18. For uncompleted items/programmes, please mark 'N.A.' under 'Unspent Balance'.

2 Please provide breakdown of programme expenses for each completed programme at Appendix to Statement 6.