DANCESPORT ASSOCIATION OF HONG KONG, CHINA LIMITED

ANNUAL ACCOUNTS OF THE SUBVENTION AND THE RESERVE FUND

FOR THE YEAR ENDED 31 MARCH 2023

H.T. Wong & Co. Limited
Certified Public Accountants (Practising)

黃慶達會計師事務所有限公司

黃慶達會計師事務所有限公司

H.T. Wong & Co. Limited

Certified Public Accountants (Practising)

Managing Director 董事總經理 WONG Hing Tat FCCA FCPA FCA 黃慶達資深會計師

INDEPENDENT ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE OF
DANCESPORT ASSOCIATION OF HONG KONG, CHINA LIMITED ("THE ASSOCIATION")
(FORMERLY NAMED AS HONG KONG DANCESPORT ASSOCIATION LIMITED)

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 3 to 88 (attached herewith) for the year ended 31 March 2023, 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").

Executive Committee's Responsibilities

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 2022-23 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.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the "Code of Ethics for Professional Accountants" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies Hong Kong Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibilities

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 solely to you, as a body, in accordance with our agreed terms of engagement.

INDEPENDENT ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE OF
DANCESPORT ASSOCIATION OF HONG KONG, CHINA LIMITED ("THE ASSOCIATION")
(FORMERLY NAMED AS HONG KONG DANCESPORT ASSOCIATION LIMITED)
- continued -

Basis of Conclusion

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.

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.

Intended Users and Purpose

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.

H.T. Worg & Co. Limited

Certified Public Accountants (Practising)

Hong Kong

30 September 2023

有限公司 **

Company's Chop

Wong Hing Tat

Practising Certificate number P02031

NAS: DanceSport Association of Hong Kong, China Limited

(Formerly named as Hong Kong DanceSport Association Limited)

ANNUAL ACCOUNTS OF THE SUBVENTION AND THE RESERVE FUND FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

Chairman's and Treasurer's Certificate

To: Leisure and Cultural Services Department (LCSD)

We certify that the Annual Accounts of the Subvention and the Reserve Fund for the year ended 31 March 2023 set out in pages 4 to 88 which comprises:

a. Summary of Cash Subvention under the Sports Subvention Scheme of LCSD

b. Statement of Personnel Expensens (Statement 1)

c. Statement of Office Expenses (Statement 2)

d. Statement of Programme Expenses (Statement 3)

e. Statement of Use of Reserved Fund (Statement 4)

are complete, true and correct.

Chairman

(Name: Yip Chi Wai

Treasurer

(Name: Chiu Pui Lam)

Date 30 September 2023

Association's Chop

Summary of Cash Subvention to DanceSport Association of Hong Kong, China Ltd. under the Sports Subvention Scheme of Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

	<u>HK\$</u>
Cash subvention from LCSD	
Original cash subvention allocated at the beginning of the financial year	
(i) Subvention for Personnel Expenses	1,902,804.00
Bonus and Benefits	605,727.00
(ii) Subvention for Office Expenses	499,500.00
iii) Subvention for Programme Expenses, breakdown into:	
International Events Held outside Hong Kong	945,486.00
National/Junior Squad Training Programme	399,168.00
Regional Squad Training Programme	521,640.00
Development Training Programmes	81,500.00
School Sports Programme	563,780.00
Local Competitions	708,309.00
Community Sports Club Projects	857,012.00
Official Training Programme	307,713.00
Meetings/Conference	78,680.00
Youth Sports Exchange Programme	
AA (Part-time) for Feeder Programmes	57,330.00
Programme Expenses sub-total	4,520,618.00
Total original cash subvention	7,528,649.00
Add: Additional subvention from LCSD	83,232.00
Less: Saving to Reserve for 2022-23	
Personnel Expenses	482,287.32
Office Expenses	28,641.34
B(I) Natoinal Squad Training	62,376.80
B(II) Regional Squad Teaining	30,685.30
C(IV) Community Sports Club program	98,269.86
D(I) Training Programme for Officials	66,483.00
AA (Part-time) for Feeder Programms	1,844.32
	770,587.94
Less: Subvention netted off for 2022-2023 A(I) International Competition	25,460.47
- · · ·	23,374.75
C(I) Senior Training Course	1
C(II) Sport Sports Programmes	408,921.00
C(III) Local Competition	306,026.92
C(IV) Community Sports Club program	26,063.25 789,846.39
	. 37,0 10:37
Total cash subvention from LCSD for the year	6,051,446.67

Expenditure ³ Total expenditure incurred for the year 2022-23	8,837,083.25 (e)
Surplus/(Deficiency) of subvention over expenditure	(2,785,636.58) (f)=(d)-(e)
Other income (i.e. other than LCSD subvention) ⁴ (i) Entry fee / Admission fee (ii) Bank interest generated from LCSD Subvention and Reserve Fund (iii) Sponsorship / Donation (iv) Contribution from the Association (v) Reserve Fund	342,023.75 1,010.97 100.00 2,202,369.85 124,785.00 2,670,289.57 (g)
Total Surplus/(Deficiency) of income over expenditure	(115,347.01) (h)=(f)+(g)

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

This refers to the amount of subvention allocated for 202X-2Y which is subsequently netted off by the LCSD within the same financial year 202X-2Y (e.g. due to cancellation of programmes). The total amount of subvention netted off for 202X-2Y may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.

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

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

Name of NSA:

DanceSport Association of Hong Kong, China Ltd.

Statement of Personnel Expenses (Statement 1)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

HK\$

Cash subvention from LCSD (Revised Allocation)

2,508,531.00

Expenditure

(A) Expenditure met by LCSD

Bonus and Benefits Total	2,508,531.00			605,727.00 2,508,531.00	276,413.28 2,026,243.68
D	(05 727 00			- 	277. 412.29
3. Administrative Assistant	620,451.00			620,451.00	482,571.60
2. Sports Executive	894,075.00			894,075.00	866,980.80
1. Senior Sports Executive	388,278.00			388,278.00	400,278.00
	Allocation (HK\$)	Allocation ²	Amount ³	Allocation	(HK\$)
Approved Subvented Posts	Original	Revis Additional	ed Allocation	n (HK\$)¹ Total Net	Actual Expenditure ⁴

(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources	=	(c)
(C) Total expenditure for Personnel Expenses	2,026,243.68	(d)=(b)+(c)
Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD	482,287.32	(e)=(a)-(b)
Other income (i) Sponsorship / Donation (ii) Contribution from the Association/Other Resources ⁵	g Æ	(f) (g)
Surplus/(Deficiency) for Personnel Expenses	482,287.32	(h)=(a)-(d)+(f)+(g)
Savings from LCSD cash subvention [If (e)<0, then savings=0]	482,287.32	(i)=(e) or 0

There is no need to include the approved use of Reserve Fund e.g. for Performance Incentive Pay. The amount should be dealt with separately in the Statement of Use of Reserve Fund.

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 202X-2Y which is subsequently netted off by the LCSD within the same financial year 202X-2Y. The total amount of subvention netted off for 202X-2Y may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.

⁴ Actual expenditure covers the expenses incurred for personnel expenses of subvented posts (full-time and part-time) incurred, inclusive of MPF contribution. Expenses in respect of staff beyond the age of 65 should not be subvented by LCSD. Besides, the subvention for each part-time staff should not exceed the maximum conditioned monthly working hours of a permanent post.

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

Statement of Office Expenses (Statement 2)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

<u>HK\$</u>

Cash subvention from LCSD (Revised Allocation)

499,500.00 (a)

Expenditure

(A) Expenditure Met by LCSD

	Original	Revis	Revised Allocation (HK\$) ¹		
Expenses	Allocation	Additional	Net-off	Total Net	Expenditure
	(HK\$)	Allocation ²	Amount ³	Allocation	(HK\$)
Administration Expenses ⁴					
- utilities					19,726.00
telephone/fax/IDD					9,668.00
 newspapers/periodicals advertisements 					
 photocopying charges 					3,835.01
stamps and postage					21.80
= stationery					2,498.15
- transportation					827.00
- others (please specify)					94,744.51
Sub-total of Administration Expenses	324,900.00				131,320.47
Rent and Rates ⁵	100,800.00				307,734.19
Audit Fee ⁶	60,100.00				25,000.00
Insurance Premium Fee ⁷	13,700.00				6,804.00
Subvention to Under-privileged Athletes ⁸	_ 📚 _				<u> </u>
Fotal	499,500.00	-		499,500.00	470,858.66

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

(c)

(C) Total expenditure for Office Expenses

470,858.66 (d)=(b)+(c)

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

28,641.34 (e)=(a)-(b)

Other income

(i) Sponsorship / Donation

(f)

(ii) Contribution from the Association/Other Resources⁸

(g)

Surplus/(Deficiency) for Office Expenses

28,641.34 (h)=(a)-(d)+(f)+(g)

(i)=(e) or 0

Savings from LCSD subvention

28,641.34

[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.
- This includes virement of funds approved by LCSD. Please provide details of the approved virement in (+) and virement out (-).
- This is the amount of subvention allocated for 202X-2Y which is subsequently netted off by the LCSD within the same financial year 202X-2Y. The total amount of subvention netted off for 202X-2Y may be subject to upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.
- No 'sundry' expenses should be reported.
- Only rent and rates for office of the NSA accommodated outside the Olympic House are included under 'Rent and Rates'.
- 6 'Audit Fee' covers only those fees in respect of reasonable assurance engagement on Annual Accounts of the Subvention and the Reserve Fund. Audit fees in respect of audit of the association as a whole should not be included.
- 7 Insurance Premium Fee' refers to the premium expenses for public liability insurance in respect of subvented programmes.
- 8 Please refer to the Handbook for NSAs for 'Subvention to Under-privileged Athletes'.
- The 'Expenditure met by NSA' as stated under (B) in this Statement (if any) should be taken into account in arriving at the amount of 'Contribution from NSA' for office expenses.

Statement of Programme Expenses (Statement 3)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

(I) Allocation for 2022-23

Cash subvention from LCSD (Revised Allocation) Add: Pay raise

4,520,618.00 83,232.00 4,603,850.00 (a)

HK\$

Expenditure

	Original Cash		evised Allocation	(HKS) ¹	Actual	Subvented	Savings (if	Breakdown
Programme	Subvention (HKS)	Additional Allocation ²	Net-off Amount ³	Total Net Allocation	Expenditure ⁴ (HK\$)	Expenditure ⁵ (HK\$)	any)6 (HK\$)	ns per Appendix
COMPLETED PROGRAMMES Cat A(I) International Event Held Outside Hone Kong (a) WDSF World Cup Latin (Hungary) (b) WDSF Open Standard (Spain) (c) Star Cup Verona 2022 (Italy) (d) WDSF Open Standard (Serbia) (e) Italian Open Championship 2022 (Italy) (f) WDSF Open (Germany) (g) German Open Championship 2022 (Germany) (h) WDSF World Champ Tem Dance (Slovakia) (i) WDSF U21 Open (Lithuania) (i) WDSF U21 Open (Lithuania) (i) WDSF U21 Open (Latvia) (k) WDSF U21 Open (Latvia) (k) WDSF WORLD Champ Standard (Poland) (m) WDSF WORLD Championship U21 Ten Dance (Netherlande (n) WDSF World Championship U21 Ten Dance (Netherlande (n) WDSF Open (Macedonia) (p) WDSF Open (Macedonia) (p) WDSF Open (Spain) (q) WDSF Open (Rusc) (r) WDSF World U21 Champ Latin (Romania) (s) WDSF International Open (Thailand) (l) WDSF International Open (Thailand) (v) WDSF International Open (Bulgaria) (v) WDSF BrG World Series (Japan) (x) WDSF BrB World Series (Japan) (x) WDSF International Open (Austria)		78,680.00		1,024,166.00	25,367.52 21,158.08 18,106.82 13,523.66 20,772.45 54,901.06 573,107.55 29,377.24 10,801.81 6,813.56 11,354.58 12,852.00 55,524.35 24,100.67 9,314.33 18,934.70 7,403.16 18,357.98 71,907.85 3,865.25 4,612.11 5,774.06 107,011.39 28,089.87	22,830,77 19,042,27 16,296,14 12,171,29 18,695,20 4,85,330,98 26,439,52 9,721,63 6,132,20 10,219,12 11,566,80 49,971,91 21,690,60 8,382,90 17,041,23 6,662,84 16,522,18 57,737,57 3,478,72 4,150,90 5,196,65 96,310,26 52,280,88	(25,460,47)	1.1 1.2 1.3 1.4 1.5 1.6 1.7 1.8 1.9 4.10 3.11 1.12 1.13 1.14 1.15 1.16 1.17 1.18 1.19 1.19 1.20 1.21
Cat A(I) Sub-total Category A Sub-total	945,486.00 945,486.00	78,680.00 78,680.00	180	1,024,166.00 1,024,166.00	1,153,032.05 1,153,032.05	998,705.53	(25,460.47)	
Cat B(I) National/Junior Squad Training Programme (a) Hong Kong National/Youth Squad (Ltn/Std) (b) Hong Kong National/Youth Squad (Breaking)	399,168,00	5,632.00		404,800.00	1,141,056.70 52,000.00	293,723.20 48,700.00	(2.276.90	2.1 2.2 2.3
Cat B(I) Sub-total	399,168.00	5,632,00		404,800.00	1,193,056.70	342,423,20	62,376.80	
Cat B(II) Regional Squad Training Programme (a) Feeder Programme - (Ltn/Std) (b) Feeder Programme - (Breaking)	521,640.00	7,360,00		529,000.00	1,659,996.70 50,248.00	450,586,70 47,728,00		3, 1 3, 2 3, 3
Cat B(II) Sub-total	521,640.00	7,360.00	-	529,000.00	1,710,244.70	498,314.70	30,685.30	
Category B Sub-total	920,808.00	12,992.00		933,800.00	2,903,301.40	840,737.90	93,062.10	
Cat C(I) Training Programme								
(a) Senior DanceSport Course (Partial cancelled) Cat C(1) Sub-total	81,500,00 81,500,00	2,448.00 2,448.00		83,948.00 83,948.00	113,692.00	60,573.25	(23,374,75)	41
	81,500.00	2,410.00		05,510,00	115,052,00			
Cat C(II) School Sports Programme (a) School Demonstration (b) Easy Sports Programme (c) Outreach Coaching Programme (Non-School Team) (d) Outreach Coaching Programme (School Team) Cat C(II) Sub-total	29,600.00 145,920.00 180,000.00 208,260.00 563,780,00	1,360.00 7,440.00 9,400.00 9,180.00 27,380.00	- 4	30,960.00 153,360,00 189,400,00 217,440.00 591,160.00	41,622,00 98,148,00 64,520,00 105,984.00 310,274.00	26,787,00 56,148,00 37,520,00 61,784,00 182,239,00	4,173,00 97,212,00 151,880,00 155,656,00 (408,921,00)	5.1 5.2 5.3 5.4
Cat C(III) Local Competition								
(a) The 19th Hong Kong School DanceSport Champsionship (b) Hong Kong School DanceSport Championship-Formation (c) Hong Kong Senior Championship	179,740.00 188,696.00 155,359.00	8,500.00 2,142.00 2,142.00		188,240.00 190,838.00 157,501,00	259,808.13 28,991.56 98,282.45	163,708.13 24,642.83 73,503.00	24,531.87 166,195.17 83,998.00	6.1 6.2 6.3
(d) Hong Kong Breaking Ranking Cat C(III) Sub-total	184,514.00 708,309.00	4,590.00 17,374.00	24	189,104.00 725,683.00	185,649.55 572,731.69	157,802-12 419,656-08	(306,026,92)	6.4
Cat CHVI Community Sports Club Programme (a) 盈點體育與語訓練班A (b) 盈點體育與語訓練班B (c) 葉剂體育與語訓練班B (d) 葉剂體育與語訓練班B (e) 電稅坊體育與語訓練班B (g) 派聚體育與語訓練班B (g) 派聚體育與語訓練班B (j) 為舞者體育與語訓練班B (j) 為舞者體育與語訓練班B (k) 常興坊體育與語訓練班B (k) 常興坊體育與語訓練班B (m) 群青體育與語訓練班B (m) 群青體商與超訓練班B (m) 群青體商與超訓練班B (m) 群青體商與超訓練班B (m) 群青體商與超訓練班B (c) 降轉坊體育與超訓練班B (c) 降轉坊體育與超訓練班B (d) 單姿體育與超訓練班B (d) 單姿體育與超訓練班B (d) 單姿體育與超訓練班B (d) 單音體育與超訓練班B (d) 單音體育與超訓練班B (d) 正常體育與超訓練班B (d) 正常體育與超訓練班B (d) 正常體育與超訓練班B (d) 正常體育與超訓練班B (d) 正常體育與超訓練班B (d) 正常體育與超訓練班B (d) 至青體育與超訓練班B	29,542.00 21,378.00 21,378.00 21,378.00 21,378.00 29,542.00 21,378.00 29,542.00 21,378.00 29,542.00 21,378.00 21,378.00 21,378.00 21,378.00 21,378.00 21,378.00 21,378.00 21,378.00 21,378.00 21,378.00 21,378.00 21,378.00 21,378.00 21,378.00 21,378.00	660.00 462.00 462.00 462.00 462.00 660.00 462.00 462.00 462.00 462.00 462.00 462.00 462.00 462.00 462.00 462.00 462.00 462.00 462.00 462.00 462.00 462.00 462.00 462.00 462.00	1,710.20 1,886.30 2,727.65 3,100.80 142.80 163.20 153.85 163.20 81.60	28,491.80 20,753.70 19,112.35 18,739.20 21,697.20 21,676.80 30,048.15 21,840.00 21,676.80 21,758.40 30,202.00 30,202.00 21,840.00	24,916.00 17,646.00 15,7715.00 15,276.00 18,756.00 18,732.00 26,747.00 19,824.00 28,923.00 29,3328.00 20,304.00 20,484.00 20,334.00 18,924.00 18,924.00 18,924.00 18,924.00 18,924.00 19,606.00 19,814.00 17,404.00	20,100.00 12,830.00 10,899.00 10,460.00 13,916.00 21,931.00 15,008.00 14,012.00 24,107.00 15,668.00 15,708.00 14,108.00 14,108.00 14,108.00 14,108.00 14,108.00 14,108.00 14,799.00 14,799.00 12,588.00	3,575.80 3,107.70 3,397.35 3,463.20 2,944.80 3,301.15 2,016.00 2,944.80 1,279.00 874.00 1,536.00 1,316.00 1,916.00 2,916.00 2,916.00 2,916.00 2,916.00 2,916.00 4,436.00	7.1 7.2 7.3 7.4 7.5 7.6 7.7 7.8 7.10 7.11 7.12 7.13 7.14 7.15 7.17 7.18 7.19 7.20

(y) 天藝體育舞蹈訓練班A	29,542,00	660.00	ĺ	30,202,00	29,328,00	24,512.00	874.00	7,25
(z) 天藝體育舞蹈訓練班B	29,542.00	660,00		30,202,00	29,093.00	24,277.00	1,109.00	7_26
(aa) 盈藝體育舞蹈訓練班C	21,378.00	462.00	755_65	21,084,35	18,035.00	13,219,00	3,049,35	7.27
(ab) 唯美體育舞蹈訓練班	21,378.00	462_00	- 1	21,840,00	16,124,00	11,308,00	5,716.00	7,28
(ac) 全港社區體育舞蹈公開賽 香港2022 第一站	27,716,00	120,00	2,548,70	25,287,30	5,820.00	950	19,467,30	7.29
(ad) 全港社區十項全能公開賽	27,716.00	120,00	2,235,31	25,600,69	26,878_13	19,780,69	¥:	7.30
(ae) 全港社區體育舞蹈公開賽 香港2022 第三站	27,716.00	78,00	215,60	27,578.40	24,081,52	18,303.52	3,496.88	7,31
(af) 青少年體育舞蹈公開賽 2023 第一站	27,716.00	78,00	2,276.30	25,517.70	23,331.92	17,553,92	2,185,78	7.32
(ag) 全港社區體育舞蹈公開賽	27,716.00	78.00	4,740.49	23,053,51	24,957,30	17,275,51	*	7.33
Formation of new CSCs	2 3			3.53				
Performing Monitoring (\$97*20hr*31CSC)	62,700.00	1,320.00	3,880.00	60,140.00	60,140.00	60,140.00		
Cat C(IV) Sub-total	857,012.00	16,116,00	26,063,25	847.064.75	751,976.12	584,972.89	98,269.86	
Category C Sub-total	2,210,601.00	63,318.00	26,063.25	2,247,855.75	1,748,673.81	1,247,441.22	(640,052.81)	
Cat D(I) Training Programme for Officials (a) Coach Training Course (Elementary) (b) Coach Training Course (Intermediate) (c) Coach Training Course (Advanced) (d) Teacher Conversion Course (e) Adjudicator Training Course	307,713_00	5,030.00		312,743.00	70,740,00 125,910,00 95,463,00 53,055.00 6,632,00	49,518,00 88,137,00 66,824,10 37,138,50 4,642,40		8.1 8.2 8.3 8.4 8.5
Cat D(I) Sub-total	307,713.00	5,030,00		312,743.00	351,800.00	246,260.00	66,483,00	
Cat D(II) Meeting/Conference (a) WDSF Annual General Meeting (b) 2022 Extraordinary General Meeting	78,680.00		78,680.00		7#: 1#:	280 1981	the Table	9 I 9 2
Cat D(II) Sub-total	78,680.00		78,680.00	20			•	
Category D Sub-total	386,393.00	5,030.00	78,680,00	312,743.00	351,800.00	246,260,00	66,483.00	

	Original Cash	Re	vised Allocation	(HK\$)1	Actual	Subvented	g 1 (if
Programme	Subvention (HKS)	Additional Allocation ²	Net-off Amount ³	Total Net Allocation	Expenditure ⁴ (HK\$)	Expenditure ⁵ (HK\$)	Savings (if any) ⁶ (HKS)
Cat E Youth Sports Exchange Programme (a) Youth Sports Exchange Programme 1 (b) Youth Sports Exchange Programme 2							
Cat E Sub-total Category E Sub-total							
AA (Part-time) for Feeder Programmes	54,600.00			54,600.00	54,645.50	54,645.50	(45.50
MPF Contribution for Part-time Officials ⁷	2,730.00	1,892.00		4,622.00	2,732.18	2,732,18	1,889.82
Completed Programmes Total	4,520,618.00	161,912.00	104,743.25	4,577,786.75	6,214,184.94	3,390,522,33	(504,123,86
JNCOMPLETED/CROSS-YEAR PROGRAMMES Jncompleted and carried forward to 202Y-2Z (a) XYZ Training Scheme (b) PQR League Competition						N.A. N.A.	N.A.
Uncompleted/Cross-year Programmes Total						N.A.	N.A.

6,214,184,94 (d)=(b)+(c) Expenditure met by LCSD Total

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

(C) Total expenditure for Programme Expenses

6,214,184,94 (f)=(d)+(e)

Surplus/(Deficiency) of LCSD subvention allocated in 201X-1Y over actual expenditure met by LCSD

1,213,327.67 (g)=(a)-(b)-(c)

Other income

Entry fee / Admission fee
 Sponsorship / Donation

342,023,75 (h) 2,202,369-85 (i)

(iii) Contribution from the Association / Other Resources⁸

Surplus/(Deficiency) of income for Programme Expenses

934,058.66 (k)=(a)-(f) +(h)+(i)+(j)

(II) Cross-year Programmes Brought Forward from 202W-2X

	Original Cash	R	evised Allocation	n (HKS) ¹	Actual	Subvented	0 1 00
	Subvention (HK\$)	Additional Allocation ²	Net-off Amount ³	Total Net Allocation	Expenditure ⁴ (HKS)	Expenditure ⁵ (HK\$)	Savings (if any) ⁶ (HK\$)
Brought forward from 202W-2X and completed in 202X-2Y (a) Hong Kong International XXX 202W (b) Young Athletes Training Programme XXX 202X							
Cross-year Programmes Total							

Breakdown Appendix

Breakdown as per

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

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

This includes virement of funds approved by LCSD. Frease provide actuals at the approved virement in (*) and virement on (*).
This is the amount of subvention allocated for 202X-2Y (e.g. due to cancellation of programmes).
The total amount of subvention netted off for 202X-2Y may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD

Actual expenditure incurred for the subvented programmes (i.e. not for other purposes) are to be included. This covers the expenditure to be subvented by the LCSD and NSA.

Proper use of funding on the four sensitive expenditure items as stated in paragraph 2.18 of the Auditor's Guide should be observed. Please provide breakdown of programme expenses for each completed programme at Appendix to Statement 3.

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

Savings' is recognised for completed programme only.

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: WDSF World Cup Latin (Hungary)
Category: A(I) International Event Held Outside Hong Kong

Date of Programme: 1-3/4/2022 Venue / Destination: Hungary No. of Athletes: 2

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation 1			
2 Air Fare ¹	\$10197 x 2ppl	20,394.00	
3 Meal Allowance	\$375 x 2ppl x 3days	2,250.00	
	Sub-total:	22,644.00	(a)
II. Staff Remuneration			
1 Coaches			
2 Instructors ¹			
	Sub-total:		(b)
III. Minor Event Related Expenses	Travelling: \$1743.52, PCR Test: \$480, Sim Card: \$500	2,723.52	(c)
IV. Major Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):	25,367.52	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):	*:	(f)
(C) Expenditure Met by Sponsorship/Donation	/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	xpenditure met by Sponsorship/Donation/NSA/Others (C):	- ((g)
Total Programme Expenditure (A)+(B)+(C):			(h)=(e)+(f)+(g)
(D) Income ²		23,507,62	(17) (-7) (-7)
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		2,536.75	
2 Admission Fee: (\$			
Total (\$	Total Income (D):	2,536.75	(i)
(E) Total Subvention Granted by LCSD	- M		
Defi	ciency of Expenditure met by LCSD over Income (A) - (D):	22,830.77	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	22,830.77	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [Fo	or Category C(IV) Community Sports Club Projects only]:	= ((m)
	Subvented Expenditure ⁴ :	22,830.77	(n)=(J) or (l) or revised allocation', whichever is the less inlus (m) if (o)='revised
	Savings:	,	allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: WDSF Open Standard (Spain) Category: A(I) International Event Held Outside Hong Kong

Date of Programme: 13-17/4/2022 Venue / Destination: Spain No. of Athletes: 2

(Original Allocation : \$)	Actual Expenditure		
(Revised Allocation : \$) Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	Dicardovii	Amount (IXXI)	
I. Board & Lodging			
1. Board & Louging	EUR124 x 4nights @8.853 + EUR1.32 x 2ppl x 4nights		
1 Accommodation ¹	@8.7176	4,483.31	
2 Air Fare ¹	\$4887x 2ppl + Baggage: EUR35 @8.747	10,080.14	
3 Meal Allowance	\$375 x 2ppl x 5days	3,750.00	
	Sub-total:	18,313.45	(a)
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			
	Sub-total:		(b)
III. Minor Event Related Expenses	Travelling: \$1754.93	1,754.93	(c)
IV. Major Event Related Expenses	Entry Fee: EUR125 @8.7176	1,089.70	(d)
	Total Expenditure met by LCSD (A):	21,158.08	(e)=(a)+(b)+(c)+(d
B) Notional Venue Charges (NVC)			
	Total NVC (B):	:	(f)
C) Expenditure Met by Sponsorship/Donatio	n/Contribution from the Association/Other Resources		
l e.g. Uniforms			
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
otal Programme Expenditure (A)+(B)+(C) :		21,158,08	(h)=(e)+(f)+(g)
D) Income ²			(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		2,115.81	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	2,115.81	(i)
E) Total Subvention Granted by LCSD			
<u> </u>	ficiency of Expenditure met by LCSD over Income (A) - (D):	19,042,27	(j)=(e)-(i)
Del	• • •	90%	**
	Maximum Subvention Level (E) ³ :		
	Maximum Subvention Amount (A)*(E):	19,042.27	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [F	for Category C(IV) Community Sports Club Projects only]:	3	(m)
	Subvented Expenditure ⁴ :	19,042.27	(n)=(j) or (l) 'revised allocation whichever is the l Indus (m) if
	Savings:		(o)='revised

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: Star Cup Verona 2022 (Italy) Category: A(I) International Event Held Outside Hong Kong

Date of Programme: 22-25/4/2022 Venue / Destination: Italy No. of Athletes: 4

(Original Allocation : \$	Actual Expenditure		
(Revised Allocation : \$	•		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation	EUR96.09 @8.7176 + \$714.82	1,552.49	
2 Air Fare			
3 Meal Allowance	\$375 x 2ppl x 3days + \$375 x 2ppl x 4days	5,250.00	
	Sub-total:	6,802.49	(a)
II. Staff Remuneration			
1 Coaches			
2 Instructors ¹			
	Sub-total:	40.400.04	(b)
III. Minor Event Related Expenses	EACC	10,439.34	(c)
IV. Major Event Related Expenses	Entry Fee: EUR50 @8.7058 + EUR50 @8.594	864.99	(d)
	Total Expenditure met by LCSD (A):	18,106.82	(e)=(a)+(b)+(c)+(d
B) Notional Venue Charges (NVC)			
	Total NVC (B) :	*	(f)
(C) Expenditure Met by Sponsorship/Donation/C	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Ex	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		18,106.82	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		1,810.68	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	1,810.68	(i)
E) Total Subvention Granted by LCSD	<u> </u>		
<u> </u>	ency of Expenditure met by LCSD over Income (A) - (D):	16,296.14	(j)=(e)-(i)
Deller	Maximum Subvention Level (E) 3 :	90%	*
	• • • • • • • • • • • • • • • • • • • •		111
	Maximum Subvention Amount (A)*(E):	16,296.14	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	-	(m)
	Subvented Expenditure ⁴ ;	16,296.14	(n)=(j) or (l) (revised allocation whichever is the less (m) if
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : WDSF Open Standard (Serbia)
Category : A(I) International Event Held Outside Hong Kong

Date of Programme : 7-9/5/2022 Venue / Destination : Serbia No. of Athletes : 2

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		Î
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation	EUR146.3 @8.679 + EUR1.7 x 2day @8.7176)	1,299.42	
2 Air Fare	EUR(206.9+90+130) x2ppl @8.6791	7,410.20	
3 Meal Allowance	\$375 x 2ppl x 3days	2,250.00	
	Sub-total:	10,959.62	(a)
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors			
	Sub-total:	940	(b)
III. Minor Event Related Expenses	Travelling: \$697.41, PCR Test: \$1169.22	1,866.63	(c)
IV. Major Event Related Expenses	Entry Fee: EUR80 @8.7176	697.41	(d)
	Total Expenditure met by LCSD (A):	13,523.66	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):	0.5	(f)
(C) Expenditure Met by Sponsorship/Donation	on/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C)		13,523.66	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	İ
1 Entry Fee: (\$)		1,352.37	1
2 Admission Fee: (\$			
Total (\$	Total Income (D):	1,352.37	(i)
(E) Total Subvention Granted by LCSD			
<u> </u>	eficiency of Expenditure met by LCSD over Income (A) - (D) :	12,171.29	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	12,171.29	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only :	(94)	(m)
	Subvented Expenditure ⁴ :	12,171.29	(n)=(j) or (l) o 'revised allocation' whichever is the less Indus (m) if (o)='revised
	Savings:		allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : Italian Open Championship 2022 (Italy) Category : A(I) International Event Held Outside Hong Kong

Date of Programme: 21-26/6/2022 Venue / Destination: Italy No. of Athletes: 2

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	•		
I, Board & Lodging			
I Accommodation	EUR400+15 @8.3648833456	3,471.43	
2 Air Fare ¹	\$10793.45 (2ppl)	10,793.45	
3 Meal Allowance	\$375 x 2ppl x 6days	4,500.00	
	Sub-total:	18,764.88	(a)
II. Staff Remuneration			
1 Coaches			
2 Instructors			
	Sub-total:	(*)	(b)
III. Minor Event Related Expenses	Travelling: \$1171,08	1,171.08	(c)
IV. Major Event Related Expenses	Entry Fee: EUR100 @8.3648833456	836.49	(d)
	Total Expenditure met by LCSD (A):	20,772.45	(e)=(a)+(b)+(c)+(d
B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
C) Expenditure Met by Sponsorshin/Donation/C	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
6	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
	penditure met by Sponsorsinp/Donation/10/20 Citers (C).		
Cotal Programme Expenditure (A)+(B)+(C):		20,772.45	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		2,077.25	
2 Admission Fee: (\$			
Total (\$	Total Income (D):	2,077.25	(1)
E) Total Subvention Granted by LCSD			
Defici	ency of Expenditure met by LCSD over Income (A) - (D):	18,695.20	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	18,695.21	(l)=(e)*(k)
	Maximum Subvention Amount (A)"(E):	10,073.21	(r)-(e) (x)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	*	(m)
	Subvented Expenditure ⁴ :	18,695.20	(n)=(j) or (l) of revised allocation whichever is the less fallocation of the
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : WDSF Open (Germany)

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

Date of Programme : 29/6-4/7/2022 Venue / Destination : Germany

No. of Athletes: 4

(Original Allocation : S)	Actual Expenditure		
(Revised Allocation : \$) Description	Breakdown	Amount (HK\$)	
	Dicardown	Amount (IIX.5)	
A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹	\$3916.64 (4nights) + \$2900 (4nights)	6,816.64	
2 Air Fare ¹	\$18167.51 (2ppl)+\$17014.83 (2ppl) +\$3427.03+\$Baggage: \$2850)	41,459.37	
3 Meal Allowance	\$375 x 2ppl x 4days	3,000.00	
	Sub-total:	51,276.01	(a)
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			
	Sub-total:		(b)
III. Minor Event Related Expenses			(c)
IV. Major Event Related Expenses	Entry Fee: \$2590.25 + \$1034.8	3,625.05	(d)
	Total Expenditure met by LCSD (A):	54,901.06	(e)=(a)+(b)+(c)+(d
B) Notional Venue Charges (NVC)			
	Total NVC (B) ;		(f)
C) Expenditure Met by Sponsorship/Donation	n/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total I	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
otal Programme Expenditure (A)+(B)+(C) :		54,901.06	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		7,068.10	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	7,068.10	(i)
E) Total Subvention Granted by LCSD			
Defi	iciency of Expenditure met by LCSD over Income (A) - (D) :	47,832.96	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	49,410.95	(l)=(e)*(k)
	*, *, *,	,	., ., .,
Subvented Monitoring Fee to NSA [Fe	or Category C(IV) Community Sports Club Projects only]:	8	(m)
	Subvented Expenditure ⁴ :	47,832.96	(n)=(j) or (l) 'revised allocation whichever is the l Inlus (m) if
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : German Open Championship 2022 (Germany) Category : A(I) International Event Held Outside Hong Kong

Date of Programme: 7-15/8/2022 Venue / Destination: Germany No. of Athletes: 30

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description , 5	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation	\$10707.05(1rm)+ 5691(1rm)+ \$8096.25 x2rm+ \$4469.48(1rm) +\$8063.96 x2rm+ \$7835.88(1rm)+ \$5543.12(1rm)+ \$8416.55(1rm)+ \$8416.54 x2rm+ \$8677.79(1rm)+ \$7044.12(1rm)+ \$10141.3(1rm)	117,679.79	t
2 Air Fare 1	6ppl+33455.55 (2ppl)+ \$9730 x 4ppl+ \$25188 (2ppl)+ 25611.72 (2ppl)+ \$9990 x 6ppl+ \$36263.32 (2ppl)+	329,863.53	
3 Meal Allowance	\$375 x 8ppl x 8days +\$375 x 2ppl x 7.5days+ \$375 x 8ppl x 7days + \$375 x 2ppl x 5days	54,750.00	
	Sub-total:	502,293.32	(a)
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			
	Sub-total:		(b)
III. Minor Event Related Expenses	Travelling + PCR Test + Insurance + SIM Card	36,375.84	(c)
IV. Major Event Related Expenses	\$1282.89+ \$1721.78 x2teams+ \$1583.81+ \$1598.32 +\$3417.46 x2teams+ \$3523.54+\$1598.32+ \$3417.46+	34,438.39	(d)
	Total Expenditure met by LCSD (A):	573,107.55	(e)=(a)+(b)+(c)+(c
B) Notional Venue Charges (NVC)	grade statement control to the statement of the statement	15151541-551022105	
b) Notional Venue on Ego (NV o)	Total NVC (B):		(1)
C) Expenditure Met by Sponsorship/Donat	ion/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	al Expenditure met by Sponsorship/Donation/NSA/Others (C) :	* (*)	(g)
otal Programme Expenditure (A)+(B)+(C)	:	573,107.55	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		87,776,57	
2 Admission Fee: (\$)			
Total (\$	Total Income (D) :	87,776.57	(i)
E) Total Subvention Granted by LCSD			
	Deficiency of Expenditure met by LCSD over Income (A) - (D):	485,330.98	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	515,796.80	(I)=(e)*(k)
Subvented Monitoring Fee to NSA	[For Category C(IV) Community Sports Club Projects only]:	S # X	(m)
	,		(n)≔(j) or (l) 'revised allocation
	Subvented Expenditure ⁴ :	485,330.98	whichever is the I falus (m) if (o)='revised

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : WDSF World Champ Tem Dance (Slovakia) Category : A(I) International Event Held Outside Hong Kong

Date of Programme : 1-3/9/2022 Venue / Destination : Slovakia

No. of Athletes: 2

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation 1			
2 Air Fare	\$13148 x 2ppi	26,296.00	
3 Meal Allowance	\$375 x 2ppl x 2.5days	1,875.00	
	Sub-total:	28,171.00	(a)
II. Staff Remuneration			İ
I Coaches			
2 Instructors			
	Sub-total:	ATT:	(b)
III. Minor Event Related Expenses	PCR Test + SIM Card	1,206.24	(c)
IV. Major Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):	29,377.24	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):	0=1	(f)
(C) Expenditure Met by Sponsorship/Donatio	on/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			G G
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Fotal Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g)
		29,377.24	(n)=(e)+(1)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		2,937.72	
2 Admission Fee: (\$			
Total (\$)	Total Income (D) :	2,937.72	(i)
(E) Total Subvention Granted by LCSD			
De	ficiency of Expenditure met by LCSD over Income (A) - (D):	26,439.52	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	26,439.52	(l)=(e)*(k)
	Mazinum Subtention Amount (A) (E).	20,707.02	*/ (*/ (h)
Subvented Monitoring Fee to NSA [l	For Category C(IV) Community Sports Club Projects only]:		(m)
	Subvented Expenditure ⁴ :	26,439.52	(n)=(j) or (l) o 'revised allocation whichever is the les Inlus (m) if
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: WDSF U21 Open (Lithuania)
Category: A(I) International Event Held Outside Hong Kong

Date of Programme: 16-18/9/2022 Venue / Destination: Lithuania

No. of Athletes: 2

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation	EUR50 x 2nights @7.8845168911	788.45	
2 Air Fare ¹	\$1923.27 x 2ppl + GBP343.69 @9,1022947146	6,974.91	
3 Meal Allowance	\$375 x 2ppl x 3days	2,250.00	
	Sub-total:	10,013.36	(a)
II. Staff Remuneration			
1 Coaches			
2 Instructors ¹			
	Sub-total:		(b)
III. Minor Event Related Expenses			(c)
IV. Major Event Related Expenses	Entry Fee: EUR100 @7.8845168911	788.45	(d)
	Total Expenditure met by LCSD (A):	10,801.81	(e)=(a)+(b)+(c)+(
B) Notional Venue Charges (NVC)			
	Total NVC (B) :		(f)
C) Expenditure Met by Sponsorship/Donation	n/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
0	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		10,801.81	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		1,080.18	
2 Admission Fee: (\$)		1,000.10	
Total (\$)	Total Income (D):	1,080.18	(1)
E) Total Subvention Granted by LCSD	A vini allegius (2)	2,5000	
	iciency of Expenditure met by LCSD over Income (A) - (D):	9.721.63	(j)=(e)-(i)
Dei		,	*
	Maximum Subvention Level $(E)^3$:	90%	(k)
	Maximum Subvention Amount (A)*(E):	9,721.63	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [F	or Category C(IV) Community Sports Club Projects only]:	£	(m)
	Subvented Expenditure ⁴ :	9,721.63	(n)=(j) or (l) 'revised allocation whichever is the limburs (m) if
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: WDSF U21 Open (Latvia)

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

Date of Programme : 23-25/9/2022 Venue / Destination : Latvia

No. of Athletes: 2

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	1
A) Expenditure to be met by LCSD	!!		
I. Board & Lodging			
1 Accommodation	EUR52 x 2night @7.8845168911	819.99	
2 Air Fare ¹	\$3693.29 (2ppl)	3,693.29	
3 Meal Allowance	\$375 x 2ppl x 2days	1,500.00	
	Sub-total:	6,013.28	(a)
II. Staff Remuneration			
1 Coaches 1			
2 Instructors			
	Sub-total:		(b)
III. Minor Event Related Expenses	Travelling: EUR21.5 @7.8845168911	169.52	(c)
IV. Major Event Related Expenses	Entry Fee: EUR80 @7.8845168911	630.76	(d)
	Total Expenditure met by LCSD (A):	6,813.56	(e)=(a)+(b)+(c)+(c
B) Notional Venue Charges (NVC)			
	Total NVC (B) :	÷	(f)
C) Expenditure Met by Sponsorship/Donation	/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
otal Programme Expenditure (A)+(B)+(C):		6,813,56	(h)=(e)+(f)+(g)
D) Income ²		3,522.03	
Estimated Amount		Actual Income	i
1 Entry Fee: (\$)		681.36	
2 Admission Fee: (\$)		081.50	
Total (\$	Total Income (D):	681.36	(i)
E) Total Subvention Granted by LCSD	your mount (b)	001.00	
<u> </u>	ciency of Expenditure met by LCSD over Income (A) - (D):	6,132.20	(j)=(e)-(i)
Den		90%	(k)
	Maximum Subvention Level (E) ³ :		` '
	Maximum Subvention Amount (A)*(E):	6,132.20	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [Fe	or Category C(IV) Community Sports Club Projects only]:	말	(m)
	Subvented Expenditure ⁴ :	6,132.20	(n)=(j) or (l) 'revised allocation whichever is the left fallocation (m) if
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : WDSF Open (Serbia)

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

Date of Programme: 30/9-4/10/2022

Venue / Destination : Serbia

No. of Athletes: 2

Original Allocation : \$) Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	i
A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹ 2 Air Fare ¹ 3 Meal Allowance	EUR63 x 4night @7.8845168911 \$(12247950) x 2ppi + Baggaga: UBF112.5 @0.1073047144 \$375 x 2ppl x 4days	1,986,90 5,348.01 3,000.00	
	Sub-total:	10,334.91	(a)
II. Staff Remuneration			
1 Coaches 2 Instructors			
	Sub-total:		(b)
III. Minor Event Related Expenses	Travelling: RSD1700+1741 @0.0671945253	231.22	(c)
IV. Major Event Related Expenses	Entry Fee: EUR100 @7.8845168911	788.45	(d)
1	Total Expenditure met by LCSD (A):	11,354.58	(e)=(a)+(b)+(c)+(c
B) Notional Venue Charges (NVC)			
	Total NVC (B) :	•	(f)
C) Expenditure Met by Sponsorship/Donation.	/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	xpenditure met by Sponsorship/Donatlon/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		11,354.58	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		1,135.46	96
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	1,135.46	(i)
E) Total Subvention Granted by LCSD			
	ciency of Expenditure met by LCSD over Income (A) - (D):	10,219.12	(j)=(e)-(i)
Deliv	Maximum Subvention Level (E) ³ :	90%	
	Maximum Subvention Amount (A)*(E):	10,219.12	` '
	Maximum Subvention Amount (A)^(E):	10,419.12	(1)-(c) (K)
Subvented Monitoring Fee to NSA [Fo	r Category C(IV) Community Sports Club Projects only]	12	(m)
	Subvented Expenditure ⁴ :	10,219.12	(n)=(j) or (l) 'revised allocation whichever is the lefthing (m) if (o)='revised
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : WDSF World U21 Champ Standard (Poland) Category : A(I) International Event Held Outside Hong Kong

Date of Programme: 7-9/10/2022 Venue / Destination: Poland No. of Athletes: 2

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description (Account)	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹	EUR37.05 x 2night @7.8845168911	584.24	
2 Air Fare ¹	\$4960.67 x 2ppl	9,921.34	
3 Meal Allowance	\$375 x 2ppl x 2days	1,500.00	
	Sub-total:	12,005.58	(a)
II. Staff Remuneration			
1 Coaches			
2 Instructors ¹			
	Sub-total:	17.5	(b)
III. Minor Event Related Expenses	Travelling: \$449.41+\$397.01	846.42	(c)
IV. Major Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):	12,852.00	(e)=(a)+(b)+(c)+(
B) Notional Venue Charges (NVC)			
-,	Total NVC (B):	(in)	(f)
C) For a diture Mat by Cooperation/Deputs	on/Contribution from the Association/Other Resources		117
	on/Contribution from the Association/Other Resources		i.
l e.g. Uniforms			
2 e.g. Souvenirs			1
	Expenditure met by Sponsorship/Donation/NSA/Others (C):	5.5.	(g)
Total Programme Expenditure (A)+(B)+(C) :		12,852.00	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		1,285,20	j
2 Admission Fee: (\$)			
Total (\$)	Total Income (D) :	1,285.20	(i)
E) Total Subvention Granted by LCSD			
<u> </u>	ficiency of Expenditure met by LCSD over Income (A) - (D):	11,566.80	(j)=(e)-(i)
De			** ** **
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	11,566.80	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]:	523	(m)
	Subvented Expenditure ⁴ :	11,566.80	(n)=(j) or (l) 'revised allocation whichever is the lo Indus (m) if (o)='revised
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: WDSF World Championship U21 Ten Dance (Netherlands)

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

Date of Programme: 11-17/10/2022 Venue / Destination: Netherlands

No. of Athletes: 6

(Original Allocation : \$	Actual Expenditure		Ť
(Revised Allocation : \$	•		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation	\$1874.54 (1rm) + \$4515.84 (1rm) + \$4713.86 (1rm)	11,104.24	
2 Air Fare ¹	\$10170.18 (2ppl)+ \$15614 (2ppl)+ \$1839.91 (2ppl)	27,624.09	
3 Meal Allowance	φοιο περρί κουάγετ φοιο περρί κημακτ φοίο περρί	10,125.00	
	Sub-total:	48,853.33	(a)
II. Staff Remuneration			
1 Coaches			
2 Instructors			
	Sub-total:	26	(b)
III. Minor Event Related Expenses	Travening, \$1134.01 ± \$2030.5 ± \$942.4, \$100 Card:	4,509.31	(c)
IV. Major Event Related Expenses	Entry Fee: \$630.76+ \$608.62 + \$922.33	2,161.71	(d)
	Total Expenditure met by LCSD (A):	55,524.35	(e)=(a)+(b)+(c)+(
B) Notional Venue Charges (NVC)			
	Total NVC (B):	_	(f)
C) Expanditure Mat by Spansarship/Danatia	n/Contribution from the Association/Other Resources		
	D'Contribution from the Association/Other Resources		-
1 e.g. Uniforms			
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):	-	(g)
Otal Programme Expenditure (A)+(B)+(C):		55,524.35	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		5,552.44	
2 Admission Fee: (\$)		,	
Total (\$	Total Income (D):	5,552.44	(i)
E) Total Subvention Granted by LCSD			
	ficiency of Expenditure met by LCSD over Income (A) - (D):	40.071.01	(2) (3) (2)
Des		49,971.91	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	49,971.92	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [F	for Category C(IV) Community Sports Club Projects only]:	2	(m)
	Subvented Expenditure ⁴ :	49,971.91	(n)=(j) or (l) 'revised allocation whichever is the left folion (m) if
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : WDSF World Breaking Champ (Korea) Category : A(I) International Event Held Outside Hong Kong

Date of Programme: 17-25/10/2022 Venue / Destination: Korea No. of Athletes: 4

(Original Allocation : \$	Actual Expenditure		
(Revised Allocation : S) Description	Breakdown	Amount (HK\$)	
:	Бтеакцомп	Autount (HA3)	
(A) Expenditure to be met by LCSD I. Board & Lodging			
I. Board & Lodging	KRM121000 x 1night @0.00561959 +KRM121000 x		
1 Accommodation ¹	Inight @0.00572314	1,372.47	
2 Air Fare 1	\$3224+ \$3916+ \$3472x 2ppl	14,084.00	
3 Meal Allowance	\$330 x 2ppl x 4days + \$330 x 2ppl x 5days	5,940.00	
	Sub-total:	21,396.47	(a)
II. Staff Remuneration			
1 Coaches			
2 Instructors ¹			
	Sub-total:	(4)	(b)
III. Minor Event Related Expenses	Travelling, PCR Test, Visa, SIM Card & Insurance	2,704.20	(c)
IV. Major Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):	24,100.67	(e)=(a)+(b)+(c)+(d)
B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
C) Expenditure Met by Sponsorship/Donation/	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Otal Programme Expenditure (A)+(B)+(C):		24,100,67	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		2,410,07	
2 Admission Fee: (\$)		-,	
Total (\$	Total Income (D):	2,410,07	(i)
E) Total Subvention Granted by LCSD			
	ency of Expenditure met by LCSD over Income (A) - (D):	21,690.60	(j)=(e)-(i)
Denei			** ** ***
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	21,690.60	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For	${\bf Category}\ {\bf C(IV)}\ {\bf Community}\ {\bf Sports}\ {\bf Club}\ {\bf Projects}\ {\bf only}]:$		(m)
	Subvented Expenditure ⁴ :	21,690.60	(n)=(j) or (i) 'revised allocation whichever is the left long (m) if (o)='revised
	Savings:		allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

¹ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: WDSF Open (Macedonia)

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

Date of Programme : 21-22/10/2022 Venue / Destination : Macedonia

No. of Athletes: 2

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			1
 Accommodation 	\$1127.75 (2 night)	1,127.75	
2 Air Fare ¹	\$5341.37 + Baggage: \$512.92	5,854.29	
3 Meal Allowance	\$375 x 2ppl x 2days	1,500.00	
	Sub-total:	8,482.04	(a)
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			
	Sub-total:		(Ъ)
III. Minor Event Related Expenses	Travelling: EUR29.4 @7.6077427708	223.67	(c)
IV. Major Event Related Expenses	Entry Fee: EUR80 @7.6077427708	608.62	(d)
	Total Expenditure met by LCSD (A):	9,314.33	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donatie	on/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):			
		9,314.33	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		931.43	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	931.43	(i)
(E) Total Subvention Granted by LCSD			
De	ficiency of Expenditure met by LCSD over Income (A) - (D):	8,382.90	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	8,382.90	(l)=(e)*(k)
		0,002170	(-) (-) (-)
Subvented Monitoring Fee to NSA	For Category C(IV) Community Sports Club Projects only]:	=	(m)
	Subvented Expenditure ⁴ :	8,382.90	(n)=(j) or (l) or 'revised allocation' whichever is the less folios (m) if (o)='revised
	Savings:		allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : WDSF Open (Spain)

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

Date of Programme : 27-30/10/2022 Venue / Destination : Spain No. of Athletes : 4

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
I Accommodation	\$1449.51 + \$8466.58	9,916.09	
2 Air Fare ¹	\$2001.85(1rm)+ \$3435.4(1rm)	5,437.25	
3 Meal Allowance	\$375 x 2ppl x 3days	2,250.00	
	Sub-total;	17,603.34	(a)
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			
	Sub-total:	*	(b)
III. Minor Event Related Expenses	Travelling: \$989.01	989.01	(c)
IV. Major Event Related Expenses	Entry Fee: EUR45 @7.6077427708	342.35	(d)
	Total Expenditure met by LCSD (A):	18,934.70	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expanditure Met by Spansarshin/Danatic	on/Contribution from the Association/Other Resources		, ,
	M/Contribution from the Association Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs	Ever and it was must be Spansonship (Donatton (NSA (Othors (C)))		(=)
	Expenditure met by Sponsorship/Donatlon/NSA/Others (C):	*	(g)
Total Programme Expenditure (A)+(B)+(C) :		18,934.70	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		1,693.29	
2 Admission Fee: (\$			
Total (\$)	Total Income (D):	1,693.29	(i)
E) Total Subvention Granted by LCSD			
	ficiency of Expenditure met by LCSD over Income (A) - (D):	17,241-41	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	17,041.23	(l)=(e)*(k)
	Maximum Subvention Amount (A)"(E):	17,041.23	(I)-(e) (k)
Subvented Monitoring Fee to NSA []	For Category C(IV) Community Sports Club Projects only]:	-	(m)
	Subvented Expenditure ⁴ :	17,041.23	(n)=(J) or (l) or 'revised allocation' whichever is the less fulue (m) if (o)='revised
	Savings:		allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: WDSF Open (Ruse)

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

Date of Programme : 28-30/10/2022 Venue / Destination : Bulgaria

No. of Athletes: 2

(Original Allocation : \$)	Actual Expenditure		
(Revised Allocation : \$) Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	Dienkou	1111104111 (22210)	
I. Board & Lodging			
1 Accommodation	\$786.4 (3night)	786.40	
2 Air Fare	\$1907.42 x 2ppl	3,814.84	
3 Meal Allowance	\$375 x 2ppl x 3days	2,250.00	
5 West / Mowanie	Sub-total:	6,851.24	(a)
II. Staff Remuneration			
1 Coaches ¹			ť
2 Instructors ¹			
	Sub-total:	100	(b)
III. Minor Event Related Expenses			(c)
IV. Major Event Related Expenses	Entry Fee: EUR70 @7.88451689113242	551.92	(d)
	Total Expenditure met by LCSD (A):	7,403.16	(e)=(a)+(b)+(c)+(d
(B) Notional Venue Charges (NVC)			
	Total NVC (B):	<u></u>	(f)
(C) Expenditure Met by Sponsorship/Donation	n/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			j
	Expenditure met by Sponsorship/Donation/NSA/Others (C):	(2)	(g)
Total Programme Expenditure (A)+(B)+(C):		7,403,16	(h)=(e)+(f)+(g)
(D) Income ²		7,700720	
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		740.32	1
2 Admission Fee: (\$)	The second secon	740.32	
Total (\$)	Total Income (D):	740.32	(i)
(E) Total Subvention Granted by LCSD	Total Income (b)	740152	G
`	* (E L. CCD (A) (D)	((() 9 4	(2-4-) (2)
Del	iciency of Expenditure met by LCSD over Income (A) - (D):	6,662.84	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	6,662.84	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [F	or Category C(IV) Community Sports Club Projects only]:	獲	(m)
	Subvented Expenditure ⁴ :	6,662.84	(n)=(j) or (l) or (revised allocation whichever is the left folias (m) if
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : WDSF World U21 Champ Latin (Romania) Category : A(I) International Event Held Outside Hong Kong

Date of Programme : 4-7/11/2022 Venue / Destination : Romania

No. of Athletes: 2

(Original Allocation ; \$	Actual Expenditure		1
(Revised Allocation : \$)	Actual Expenditure]
Description	Breakdown	Amount (HK\$)	[
(A) Expenditure to be met by LCSD			
I. Board & Lodging]
1 Accommodation ¹	GBP52.36 x3night @9.10229471456187	1,429.79	Ì
2 Air Fare	\$10748.95 + \$2619.35	13,368.30	
3 Meal Allowance	\$375 x 2ppl x 3.5days	2,625.00	1
	Sub-total:	17,423.09	(a)
II. Staff Remuneration]
1 Coaches			ĺ
2 Instructors ¹			
	Sub-total:		(ъ)
III. Minor Event Related Expenses	Travelling: RON213.5 @1.60913451335358	343.55	(c)
IV. Major Event Related Expenses	Entry Fee: EUR75 @7.88451689113242	591.34	(d)
	Total Expenditure met by LCSD (A):	18,357.98	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			1
	Total NVC (B) :		(f)
(C) Expenditure Met by Sponsorship/Donation	/Contribution from the Association/Other Resources		
1 e.g. Uniforms	Contribution from the Association other Actources		
2 e.g. Souvenirs			
	expenditure met by Sponsorship/Donation/NSA/Others (C):		(.)
	expenditure met by Sponsorsmp/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		18,357.98	(h)=(e)+(f)+(g)
(D) Income ²			_
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		1,835.80	
2 Admission Fee: (\$			
Total (\$	Total Income (D):	1,835.80	(i)
(E) Total Subvention Granted by LCSD			
Defi	ciency of Expenditure met by LCSD over Income (A) - (D):	16,522:18	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	
	Maximum Subvention Amount (A)*(E):	16,522.18	1 '
	Waximum Subvention Amount (A)"(E):	10,522.18	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [Fo	or Category C(IV) Community Sports Club Projects only]:	(<u>*</u>	(m)
	Subvented Expenditure ⁴ :	16,522.18	(n)=(j) or (l) or 'revised allocation' whichever is the less folus (m) if
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : WDSF International Open (Thailand) Category : A(I) International Event Held Outside Hong Kong

Date of Programme : 18-21/11/2022 Venue / Destination : Thailand

No. of Athletes: 14

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	Distance	(1111)	
I. Board & Lodging	TUD2700 -1-i-lan2 (TUD2700 -2-i-lan2		
1 Accommodation ¹	THB3700 x1night x3room +THB3700 x3night x2room @0.2187051	7,282.88	
2 Air Fare 1	\$5341 x4ppl +\$3537.5 x2ppl +\$1578 x2ppl +\$6960.97 (2ppl) +\$3658 x2ppl +\$3496.5 x2ppl	52,864.97	
3 Meal Allowance	\$280 x 14ppl x 4days	11,760.00	
	Sub-total:	71,907.85	(a)
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹	Sub-total:	-	(b)
III. Minor Event Related Expenses	Sub-total	, ES	(c)
IV. Major Event Related Expenses			(d)
17. Major Event Related Expenses	Total Expenditure met by LCSD (A):	71,907.85	(e)=(a)+(b)+(c)+(c
(B) Notional Venue Charges (NVC)		12,000	., ., ., ., .
B) Notional Venue Charges (NVC)	m : 11110 m		
	Total NVC (B):	*	(1)
(C) Expenditure Met by Sponsorship/Donation	n/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total E	expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		71,907.85	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		14,170.28	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	14,170.28	(i)
(E) Total Subvention Granted by LCSD			
Defi	ciency of Expenditure met by LCSD over Income (A) - (D):	57,737.57	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	64,717.07	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [Fe	or Category C(IV) Community Sports Club Projects only]:	**	(m)
	Subvented Expenditure ⁴ :	57,737.57	(n)=(j) or (l) 'revised allocation whichever is the left of the le
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : WDSF International Open (Italy)
Category : A(I) International Event Held Outside Hong Kong

Date of Programme : 25-26/11/2022 Venue / Destination : Italy No. of Athletes : 2

(Original Allocation: \$) (Revised Allocation: \$)	Actual Expenditure		ĺ
Description)	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	4	(2222)	Ī
I. Board & Lodging			
1 Accommodation	EUR90.6 x2night @8.1264747810	1,472.52	
2 Air Fare		-,	
3 Meal Allowance	\$375 x 2ppl x 1.5days	1,125.00	
	Sub-total:	2,597.52	(a)
II. Staff Remuneration			
1 Coaches			
2 Instructors ¹			
	Sub-total:	=	(ь)
III. Minor Event Related Expenses	Travelling: EUR76 @8.1264747810	617.61	(c)
IV. Major Event Related Expenses	Entry Fee: EUR80 @8.1264747810	650.12	(d)
	Total Expenditure met by LCSD (A):	3,865,25	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation	Contribution from the Association/Other Resources		. ,
1 e.g. Uniforms			þ
2 e.g. Souvenirs			
	xpenditure met by Sponsorship/Donation/NSA/Others (C):	- L	(g)
Total Programme Expenditure (A)+(B)+(C):	positive met by openiorismy. Detaction (e),	3,865,25	(h)=(e)+(f)+(g)
(D) Income ²		3,863,23	(11)-(c) (1) (g)
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		386.53	
2 Admission Fee: (\$)		200.00	
Total (\$)	Total Income (D):	386.53	(i)
(E) Total Subvention Granted by LCSD	1.5		
Defic	ciency of Expenditure met by LCSD over Income (A) - (D):	3,478.72	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	
	Maximum Subvention Amount (A)*(E):	3,478.73	1.5
	Maximum Gubventon Amount (A) (L).	3,470.73	(1)-(c) (k)
Subvented Monitoring Fee to NSA [Fo	r Category C(IV) Community Sports Club Projects only]:	380	(m)
	Subvented Expenditure ⁴ :	3,478.72	(n)=(J) or (I) or 'revised allocation', whichever is the less Indus (m) if (o)='revised
	Savings:	12	allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

 $Name\ of\ Programme:\ WDSF\ World\ Championship\ Standard\ (Italy)$ $Category:\ A(I)\ \ International\ Event\ Held\ Outside\ Hong\ Kong$

Date of Programme : 2-4/12/2022 Venue / Destination : Italy No. of Athletes : 2

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation 1			
2 Air Fare ¹			
3 Meal Allowance	\$375 x 2ppl x 3days	2,250.00	
	Sub-total:	2,250.00	(a)
II. Staff Remuneration			
1 Coaches 1			
2 Instructors ¹			
	Sub-total:		(b)
III. Minor Event Related Expenses	Travelling: EUR126 @8.1264747810 +\$552.75+785.42	2,362.11	(c)
IV. Major Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):	4,612.11	(e)=(a)+(b)+(c)+(c
B) Notional Venue Charges (NVC)			
•	Total NVC (B):		(f)
C) Expenditure Met by Sponsorshin/Donation	n/Contribution from the Association/Other Resources		.,
1 e.g. Uniforms			
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C) :	-	(g)
Total Programme Expenditure (A)+(B)+(C):	Experience in the by Sponsorsing/Donation/10/2/Others (c)		_
		4,612.11	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		461.21	
2 Admission Fee: (\$			
Total (\$	Total Income (D):	461.21	(i)
E) Total Subvention Granted by LCSD			
Def	iciency of Expenditure met by LCSD over Income (A) - (D):	4,150.90	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):		(l)=(e)*(k)
	Mannan Sabrencen Amount (A) (E).	4,120.70	(-/ (V) (M)
Subvented Monitoring Fee to NSA [F	or Category C(IV) Community Sports Club Projects only]:	==	(m)
	Subvented Expenditure ⁴ :	4,150.90	(n)=(j) or (l) 'revised allocation whichever is the le
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : WDSF International Open (Bulgaria) Category : A(I) International Event Held Outside Hong Kong

Date of Programme : 9-12/12/2022 Venue / Destination : Bulgaria

No. of Athletes: 2

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description)	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	27011140711	711104111 (11114)	
I. Board & Lodging			
1 Accommodation ¹	EUR70 x3night @8.1264747810	1,706.56	
2 Air Fare	LOR/0 X5mgm @6.1204/47610	1,700.50	
3 Meal Allowance	\$375 x 2ppl x 3.5days	2,625.00	
J Wear Allowance	Sub-total:	4,331.56	(a)
II. Staff Remuneration	Sub-total.	4,331,30	(1)
1 Coaches ¹			
2 Instructors ¹			
2 Histractors	Sub-total:	_	(b)
	Travelling: BGN106.96 @0.5376344086 (EUR)		* /
III. Minor Event Related Expenses	@8.1264747810	467.32	(c)
IV. Major Event Related Expenses	EUR60 x2day @8.1264747810	975.18	(d)
	Total Expenditure met by LCSD (A):	5,774.06	(e)=(a)+(b)+(c)+(c
B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
C) Expenditure Met by Sponsorship/Donati	on/Contribution from the Association/Other Resources		**
1 e.g. Uniforms			
2 e.g. Souvenirs	VIEW TO THE RESERVE OF THE RESERVE O		
Total	Expenditure met by Sponsorship/Donation/NSA/Others (C) :	-	(g)
otal Programme Expenditure (A)+(B)+(C)		5,774.06	(h)=(e)+(f)+(g)
D) Income ²			(-) (-) (-) (0)
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		577.41	
2 Admission Fee: (\$		377.41	
Total (\$	Total Income (D):	577.41	(1)
E) Total Subvention Granted by LCSD	Total medile (D) :	377.41	(.)
	ficiency of Expenditure met by LCSD over Income (A) - (D):	5 107 75	
De		5,196.65	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	5,196.65	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [l	For Category C(IV) Community Sports Club Projects only]:		(m)
	Subvented Expenditure ⁴ :	5,196.65	(n)=(j) or (l) 'revised allocation whichever is the l folios (m) if (o)='revised
	Savings:		allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : WDSF BfG World Series (Japan) Category : A(I) International Event Held Outside Hong Kong

Date of Programme : 22-26/2/2023 Venue / Destination : Japan No. of Athletes : 6

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description)	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹	\$4332.37 (4night) x7room +\$9708.69(4night/2room) +Tax: JPD200 x4night x2ppl @0.0678786132	40,143.88	
2 Air Fare ¹	\$5642 x4ppl +\$4012 x1ppl +\$3806.12 x1ppl +\$4952 x1ppl +\$5082 x1ppl +\$4427 x1ppl	44,847.12	
3 Meal Allowance	\$420 x 9ppl x 4days	15,120.00	
	Sub-total:	100,111.00	(a)
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			
	Sub-total:		(b)
III. Minor Event Related Expenses	Insurance: \$1682.6 +PCR Test: \$510 +Data Card: \$1282 +Local Travel: \$378 +Overseas Travel: \$2708.4	6,561.00	(c)
IV. Major Event Related Expenses	Official Pass: JPY5000 @0.0678786132	339.39	(d)
	Total Expenditure met by LCSD (A):	107,011.39	(e)=(a)+(b)+(c)+(d
B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donati	on/Contribution from the Association/Other Resources		``
1 e.g. Uniforms	on/contribution from the Association/Other Resources		
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C)			
		107,011.39	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		10,701.13	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	10,701.13	(i)
E) Total Subvention Granted by LCSD			
De	ficiency of Expenditure met by LCSD over Income (A) - (D):	96,310.26	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):		(l)=(e)*(k)
		- 5,5 2 5 2 5	\-/ \=/ **/
Subvented Monitoring Fee to NSA []	For Category C(IV) Community Sports Club Projects only]:	\ ₹	(m)
	Subvented Expenditure ⁴ :	96,310.25	(n)=(j) or (l) 'revised allocation whichever is the left for (n) if (o)='revised
	Savings:		allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: WDSF International Open (Austria)
Category: A(I) International Event Held Outside Hong Kong

Date of Programme: 23-27/2/2023 Venue / Destination: Austria No. of Athletes: 2

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	***		
I. Board & Lodging			
1 Accommodation 1	EUR118 x4night @8.53057	4,026.43	
2 Air Fare ¹	\$17485.33 (2ppl)	17,485.33	
3 Meal Allowance	\$420 x 2ppl x 4.5days	3,375.00	
	Sub-total:	24,886.76	(a)
II. Staff Remuneration			
1 Coaches			
2 Instructors			
	Sub-total:		(b)
III. Minor Event Related Expenses	Insurance: 411.79 +Sim Card: \$532.66 +Overseas Travel: \$1095.38 +Local Travel: \$262.3	2,302.13	(c)
IV. Major Event Related Expenses	Entry Fee: EUR50 x2event @9.0098	900.98	(d)
	Total Expenditure met by LCSD (A):	28,089.87	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
``	Total NVC (B):	3	(1)
(C) Expenditure Met hy Spansarshin/Danati	on/Contribution from the Association/Other Resources		.,
1 e.g. Uniforms	Oliveonti potton il oni the 2433001ation other Acada ces		
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C)		28,089,87	(h)=(e)+(f)+(g)
• ,,,,,,		20,007.07	(n)-(e)+(1)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
I Entry Fee: (\$)		2,808.99	
2 Admission Fee: (\$			
Total (\$	Total Income (D) :	2,808.99	(1)
(E) Total Subvention Granted by LCSD			
De	ficiency of Expenditure met by LCSD over Income (A) - (D):	25,280.88	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	90%	(k)
	Maximum Subvention Amount (A)*(E):	25,280.88	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]:	*	(m)
	Subvented Expenditure ⁴ : Savings:	25,280.88	(n)=(j) or (i) or 'revised allocation whichever is the let Inlus (m) if (o)='revised
	Savings .		allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : Hong Kong National/Youth Squad (Ltn/Std) Category : B(I) National/Junior Squad Training Programme

Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: Hong Kong

No. of Athletes: 58

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			
2 Air Fare			
3 Meal Allowance			
2 Mout / Mic Wallet	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches		1,115,449.00	
2 Instructors		388.00	
2 Instructors	Sub-total:	1,115,837.00	(b)
III. Minor Event Related Expenses	Printing Charge: \$519.61 +Sundries: \$200.09	719.70	(c)
IV. Major Event Related Expenses	Venue Charge: \$21000 +PA System: \$3500	24,500.00	(d)
IV. Major Event Related Expenses	Total Expenditure met by LCSD (A):	1,141,056.70	(e)=(a)+(b)+(c)+(d)
	Total Expenditure met by ECSD (A).	1,141,030.70	(e)-(a) ((b) (c) (d)
B) Notional Venue Charges (NVC)			
	Total NVC (B):	K:	(f)
(C) Expenditure Met by Sponsorship/Donation/	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
-	xpenditure met by Sponsorship/Donation/NSA/Others (C):	R.	(g)
Total Programme Expenditure (A)+(B)+(C) :		1,141,056.70	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		843,153.50	
		4,180.00	
2 Admission Fee: (\$) Total (\$)	Total Income (D):	847,333.50	(ii)
	Total Income (D):	647,333.30	(1)
E) Total Subvention Granted by LCSD			
Defic	ciency of Expenditure met by LCSD over Income (A) - (D):	293,723.20	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	100%	(k)
	Maximum Subvention Amount $(A)^*(E)$:	1,141,056.70	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [Fo	r Category C(IV) Community Sports Club Projects only]:	Ĭ.	(m)
	Subvented Expenditure ⁴ :	293,723.20	(n)=(j) or (l) or 'revised allocation whichever is the les Inlus (m) if
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : Hong Kong National/Youth Squad (Breaking) Category : B(I) National/Junior Squad Training Programme

Date of Programme : 1/4/2022-31/3/2023 Venue / Destination : Hong Kong

No. of Athletes: 10

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Ducelidano	Amount (HVf)	
	Breakdown	Amount (HK\$)	
A) Expenditure to be met by LCSD			£.
I. Board & Lodging			
1 Accommodation			
2 Air Fare			
3 Meal Allowance			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches	\$479 x2hr x50Lessons	47,900.00	
2 Instructors			
	Sub-total:	47,900.00	(ъ)
III. Minor Event Related Expenses	V G SHOO	4 400 00	(c)
IV. Major Event Related Expenses	Venue Charge: \$4100	4,100.00	(d)
	Total Expenditure met by LCSD (A):	52,000.00	(e)=(a)+(b)+(c)+(d
B) Notional Venue Charges (NVC)			
	Total NVC (B):	86	(f)
(C) Expenditure Met by Sponsorship/Donation	/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total I	Expenditure met by Sponsorship/Donation/NSA/Others (C):	500	(g)
Total Programme Expenditure (A)+(B)+(C) :		52,000.00	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	l l
1 Entry Fee: (\$)		3,300.00	
2 Admission Fee: (\$)		3,500.00	
Total (\$	Total Income (D):	3,300.00	(i)
E) Total Subvention Granted by LCSD			
<u> </u>	ciency of Expenditure met by LCSD over Income (A) - (D):	48,700.00	(j)=(e)-(i)
Den		*	
	Maximum Subvention Level (E) ³ :	100%	(k)
	Maximum Subvention Amount (A)*(E):	52,000.00	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [Fe	or Category C(IV) Community Sports Club Projects only]:	15	(m)
	Subvented Expenditure ⁴ :	48,700.00	(n)=(j) or (l) 'revised allocation whichever is the left folion (m) if (o)='revised
	Savings:		allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : Feeder Programme - (Ltn/Std) Category : B(II) Regional Squad Training Programme

Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: Hong Kong

No. of Athletes: 102

(Original Allocation : \$	Actual Expenditure		1
(Revised Allocation: \$	/ setuli Zapenditure		
Description	Breakdown	Amount (HK\$)	
A) Expenditure to be met by LCSD			1
I. Board & Lodging	the U		1
1 Accommodation			İ
2 Air Fare			
3 Meal Allowance			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches ¹		1,612,377.00	I
2 Instructors ¹			
	Sub-total:	1,612,377.00	(b)
III. Minor Event Related Expenses	Printing Charge: \$519.61 +Sundries: \$200.09	719.70	(c)
IV. Major Event Related Expenses	Venue Charge: \$40200 +PA System: \$6700	46,900.00	(d)
	Total Expenditure met by LCSD (A):	1,659,996.70	(e)=(a)+(b)+(c)+(c
B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
C) Expenditure Met by Sponsorship/Donation	on/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):	<u>u</u>	(g)
otal Programme Expenditure (A)+(B)+(C)		1,659,996,70	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		1,205,090.00	
2 Admission Fee: (\$)		4,320.00	
Total (\$	Total Income (D):	1,209,410.00	(i)
E) Total Subvention Granted by LCSD	•		
De	eficiency of Expenditure met by LCSD over Income (A) - (D):	450,586.70	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	100%	
	• • • • • • • • • • • • • • • • • • • •		
	Maximum Subvention Amount (A)*(E):	1,659,996.70	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]:	-	(m)
	Subvented Expenditure ⁴ :	450,586.70	(n)=(j) or (l) 'revised allocation whichever is the le
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : Feeder Programme - (Breaking) Category : B(II) Regional Squad Training Programme

Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: Hong Kong

No. of Athletes: 8

(Original Allocation : \$	1		Ī
(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description /	Breakdown	A	
	Вгеакцомп	Amount (HK\$)	
(A) Expenditure to be met by LCSD			:
I. Board & Lodging	The state of the s		
1 Accommodation			
2 Air Fare			
3 Meal Allowance			
Y CA-FF D	Sub-total:	<u>.</u>	(a)
II. Staff Remuneration	0.450 01 407	45,004,00	
1 Coaches	\$479 x2hr x48Lessons	45,984.00	
2 Instructors ¹		47.004.00	
III Minor Front D. L. J. F.	Sub-total:	45,984.00	(b)
III. Minor Event Related Expenses IV. Major Event Related Expenses	V (1 04264	4264.00	(c)
1v. Major Event Related Expenses	Venue Charge: \$4264 Total Expenditure met by LCSD (A):	4,264.00 50,248.00	(d) (e)=(a)+(b)+(c)+(d)
my v v v v v v v v v v v v v v v v v v v	Total Expenditure met by LCSD (A):	50,248.00	(e)-(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
<u>``</u>	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	penditure met by Sponsorship/Donation/NSA/Others (C):	185	(g)
Total Programme Expenditure (A)+(B)+(C):		50,248.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		2,520.00	Ì
2 Admission Fee: (\$)			5
Total (\$)	Total Income (D):	2,520.00	(i)
(E) Total Subvention Granted by LCSD	*		
Defic	iency of Expenditure met by LCSD over Income (A) - (D):	47,728.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	100%	*
	Maximum Subvention Amount (A)*(E):	50,248.00	
	Maximum Subscripts Amount (A) (E).	20,278.00	(1) (1) (1)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	公司公	(m)
	Subvented Expenditure ⁴ :	47,728.00	(n)=(j) or (l) or 'revised allocation whichever is the less [n]us (m) if (o)='revised
	Savings:		allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: Senior Dancesport Course 2022-2023 (Partial cancelled owing to COVID-19)

Category : C(I) Training Programme
Date of Programme : 1/4/2022-31/3/2023
Venue / Destination: Sport Centre

No. of Athletes: 186

(Original Allocation : \$81500) (Revised Allocation : \$83948)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
1. Board & Lodging			
1 Accommodation			ľ
2 Air Fare			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
l Coaches ¹	\$245 x 20 hrs + \$251 x 278 hrs + \$125 x 20 hrs + \$128 x 278 hrs	112,762.00	
	Sub-total:	112,762.00	(b)
III. Minor Event Related Expenses	(Certificate: \$5 x 186)	930,00	(c)
IV. Major Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):	113,692.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):	17,842.00	(1)
(C) Expenditure Met by Sponsorship/Donat	ion/Contribution from the Association/Other Resources		ĺ
1 e.g. Uniforms			
2 e.g. Souvenirs			ľ
Tot	al Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C)	1	131,534.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$53118.75)		53,118.75	r f
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	53,118.75	(i)
(E) Total Subvention Granted by LCSD			
	Deficiency of Expenditure met by LCSD over Income (A) - (D):	60,573.25	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	70%	(k)
	Maximum Subvention Amount (A)*(E):	79,584.40	(l)=(e)*(k)
Fx-gratia	Payment to the Sports Personnel (List out the Breakdown) (F):		(m)
	Actual Subvention from Anti-epidemic Fund('AEF') (G):		(n)
Deficiency of Expenditure met by LCSD ($\label{lem:Actual Subvention from Anti-epidemic Fund('AEF') (G): \\ \text{over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G): }$		(n) (o)=(j)+(m)-(n)
	over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :	60,573.25	(o)=(j)+(m)-(n)
Maximum Subventio	over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) : n Amount plus Ex-gratia Payment less AEF $[(A)^*(E)]+(F)-(G)$:	60,573.25	(o)=(j)+(m)-(n) (p)=(l)-(m)-(n) (q)=(o) or (p) or 'revised allocation'

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: Sport Demonstration Category: C(II) School Sport Programme Date of Programme: 1/4/2022-31/3/2023

Venue / Destination: School No. of Athletes: 1712

(Original Allocation : \$29600)	Actual Expenditure		
(Revised Allocation : \$30960)			
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation 1			
2 Air Fare			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Instructors	= \$245/hr x 2/hrs x 2/ppl x 11/Courses +	34,876.00	
	\$251/hr x 2/hrs x 2/ppl x 24/Courses		
2 Organiser	= \$95/hr x 2/hrs x 11/Courses	6,746.00	
	= \$97/hr x 2/hrs x 24/Courses		
	Sub-total:	41,622.00	(b)
III. Minor Event Related Expenses			(c)
IV. Major Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):	41,622.00	(e)=(a)+(b)+(c)+(c
B) Notional Venue Charges (NVC)			
	Total NVC (B):		(1)
(C) Expenditure Met by Sponsorship/Donation	/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Fotal Programme Expenditure (A)+(B)+(C):		41,622.00	(h)=(e)+(l)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$14835)		14,835.00	
The state of the s			
2. Admission Fee: (\$)			
2 Admission Fee: (\$) Total (\$)	Total Income (D) :	14.835.00	(i)
Total (\$	Total Income (D):	14,835.00	(i)
Total (\$) E) Total Subvention Granted by LCSD			30
Total (\$) E) Total Subvention Granted by LCSD	ficiency of Expenditure met by LCSD over Income (A) - (D):	26,787.00	(j)=(e)-(i)
Total (\$) E) Total Subvention Granted by LCSD	ficiency of Expenditure met by LCSD over Income (A) - (D): Maximum Subvention Level (E) ³ :	26,787.00 70%	(j)=(e)-(i) (k)
Total (\$) E) Total Subvention Granted by LCSD De	ficiency of Expenditure met by LCSD over Income (A) - (D) : Maximum Subvention Level (E) ³ : Maximum Subvention Amount (A)*(E) :	26,787.00	(j)=(e)-(i) (k) (l)=(e)*(k)
Total (\$) (E) Total Subvention Granted by LCSD De	ficiency of Expenditure met by LCSD over Income (A) - (D): Maximum Subvention Level (E) ³ :	26,787.00 70%	(j)=(e)-(i) (k) (l)=(c)*(k) (m)
Total (\$) E) Total Subvention Granted by LCSD De	ficiency of Expenditure met by LCSD over Income (A) - (D): Maximum Subvention Level (E) 3 : Maximum Subvention Amount (A) * (E): For Category C(IV) Community Sports Club Projects only]:	26,787.00 70% 29,135.40	(j)=(e)-(i) (k) (l)=(e)*(k) (m) (n)=(j) or (l)
Total (\$) E) Total Subvention Granted by LCSD De	ficiency of Expenditure met by LCSD over Income (A) - (D) : Maximum Subvention Level (E) ³ : Maximum Subvention Amount (A)*(E) :	26,787.00 70%	(j)=(e)-(i) (k) (l)=(e)*(k) (m) (n)=(j) or (l) 'revised allocatic whichever is the l
Total (\$) E) Total Subvention Granted by LCSD De	ficiency of Expenditure met by LCSD over Income (A) - (D): Maximum Subvention Level (E) 3 : Maximum Subvention Amount (A) * (E): For Category C(IV) Community Sports Club Projects only]:	26,787.00 70% 29,135.40	(j)=(e)-(i) (k) (l)=(e)*(k) (m) (n)=(j) or (l) 'revised allocative whichever is the l [plus (m)
Total (\$) E) Total Subvention Granted by LCSD De	ficiency of Expenditure met by LCSD over Income (A) - (D): Maximum Subvention Level (E) ³ : Maximum Subvention Amount (A)*(E): For Category C(IV) Community Sports Club Projects only]: Subvented Expenditure ⁴ :	26,787.00 70% 29,135.40	(j)=(e)-(i) (k) (l)=(e)*(k) (m) (n)=(j) or (l) 'revised allocation whichever is the left)
Total (\$) (E) Total Subvention Granted by LCSD De	ficiency of Expenditure met by LCSD over Income (A) - (D): Maximum Subvention Level (E) 3 : Maximum Subvention Amount (A) * (E): For Category C(IV) Community Sports Club Projects only]:	26,787.00 70% 29,135.40	(j)=(e)-(i) (k) (l)=(e)*(k) (m) (n)=(j) or (l) 'revised allocatic whichever is the li [plus (m) applicable]

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : Easy Sport Programme Category : C(II) School Sport Programme Date of Programme : 1/4/2022-31/3/2023

Venue / Destination: School No. of Athletes: 846

(Original Allocation : \$145920)	A - 4 1 F		1
(Revised Allocation : \$153360)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	l
(A) Expenditure to be met by LCSD			1
I. Board & Lodging			i
1 Accommodation ¹			i
2 Air Fare ¹			l
3 Other Items	Carried Street Control of the Street		
	Sub-total:		(a)
II. Staff Remuneration			ĺ
1 Instructors + Assistant Instructors	= \$(214+110)/hr x 1.5/hrs x 178/Lessons	86,508.00	İ
2 Organiser	= \$97/hr x 4/hrs x 30/Courses	11,640.00	
	Sub-total:	98,148.00	(b)
III. Minor Event Related Expenses			(c)
IV. Major Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):	98,148.00	(e)=(a)+(b)+(c)+(c
B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
C) Expenditure Met by Sponsorship/Donation/C	Contribution from the Association/Other Resources		1
1 e.g. Uniforms			
2 e.g. Souvenirs			
8	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):	bendieure met by Sponsorsup Bonniton 1575 States (C).	00 140 00	
		98,148.00	(h)=(e)+(l)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$42000)		42,000.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	42,000.00	(i)
E) Total Subvention Granted by LCSD			l'
Defici	ency of Expenditure met by LCSD over Income (A) - (D):	56,148.00	(j)=(c)-(i)
	Maximum Subvention Level (E) ³ :	70%	(k)
	Maximum Subvention Amount (A)*(E):	68,703.60	(I)=(e)*(k)
Subvented Menitoring Fee to NSA (For	Category C(IV) Community Sports Club Projects only]:	00,705.00	(m)
Subvented Mountoring ree to NSA [For	Category C(17) Community Sports Club Frojects omyj:		(n)=(j) or (l)
			'revised allocation
	Subvented Expenditure ⁴ :	56,148.00	whichever is the l [plus (m)
			[plus (m) applicable]
	Savings:		(o)='revised
	DATINGS.	i	allocation' - (n)
	Net-off amount :	97,212.00	

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : Outreach Coaching Programme (Non School Team)

Category: C(II) School Sport Programme Date of Programme: 1/4/2022-31/3/2023

Venue / Destination: School No. of Athletes: 230

(Original Allocation : \$180000) (Revised Allocation : \$189400)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	- My		
I. Board & Lodging			İ
1 Accommodation I			1
2 Air Fare			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration]
1 Instructors + Assistant Instructors	= \$(251+128)/hr x 2/hrs x 8/lesson x 10/Courses	60,640.00	
2 Organiser	= \$97/hr x 4/hrs x 10/Courses	3,880,00	ļ
	Sub-total:	64,520.00	(b)
III. Minor Event Related Expenses			(c)
IV. Major Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):	64,520.00	(e)=(a)+(b)+(c)+(d
(B) Notional Venue Charges (NVC)			
	Total NVC (B) :		(f)
(C) Expenditure Met by Sponsorship/Donation/	Contribution from the Association/Other Resources		
1 e.g. Uniforms			İ
2 e.g. Souvenirs			
Total Ex	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		64,520.00	(h)=(e)+(l)+(g)
(D) Income ²			Ì
Estimated Amount		Actual Income	İ
1 Entry Fee: (\$27000)		27,000.00	1
2 Admission Fee: (\$			
Total (\$	Total Income (D) :	27,000.00	(i)
(E) Total Subvention Granted by LCSD			
Defic	iency of Expenditure met by LCSD over Income (A) - (D):	37,520.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	70%	(k)
	Maximum Subvention Amount (A)*(E):	45,164.00	(I)=(e)*(k)
Subvented Manitaring Fee to NSA (For	r Category C(IV) Community Sports Club Projects only]:	10,20 1100	(m)
published Monitoring Lee of ton (Long)	Subvented Expenditure ⁴ :	37,520.00	(n)=(j) or (l) 'revised allocation whichever is the leading properties (m) applicable
	Savings:		(o)='revised allocation' - (n)
	Net-off amount :	151,880.00	

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: Outreach Coaching Programme (School Team)

Category: C(II) School Sport Programme Date of Programme: 1/4/2022-31/3/2023

Venue / Destination: School No. of Athletes : 310

(Original Allocation : \$208260) (Revised Allocation : \$217440)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	*		
I. Board & Lodging			
1 Accommodation ¹			1
2 Air Fare			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Instructors + Assistant Instructors	= \$(326+164)/hr x 2/hrs x 103/lesson	100,940.00	
2 Organiser	= \$97/hr x 4/hrs x 13/Courses	5,044.00	
	Sub-total:	105,984.00	(b)
III. Minor Event Related Expenses			(c)
IV. Major Event Related Expenses			(d)
	Total Expenditure met by LCSD (A):	105,984.00	(e)=(a)+(b)+(c)+(c
B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
C) Expenditure Met by Sponsorship/Donation/	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			1
	penditure met by Sponsorship/Donation/NSA/Others (C) :		(g)
Total Programme Expenditure (A)+(B)+(C) :		105,984.00	(h)=(e)+(l)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$44200)		44,200.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	44,200.00	(i)
E) Total Subvention Granted by LCSD			
Defici	ency of Expenditure met by LCSD over Income (A) - (D):	61,784.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	70%	1
	Maximum Subvention Amount (A)*(E):	74,188.80	(I)=(e)*(k)
Subvented Monitoring Fee to NCA IFON	Category C(IV) Community Sports Club Projects only:	74,100.00	(m)
Subvented Womtoring Fee to NSA prof	Subvented Expenditure ⁴ :	61,784.00	(n)=(j) or (l) 'revised allocati whichever is the [plus (m) applicable]
	Savings:		(o)='revised allocation' - (n)
	Net-off amount :	155,656.00	

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: The 19th Hong Kong School DanceSport Champsionship

Category : C(III) Local Competitions Date of Programme : 25/2-31/3/2023 Venue / Destination : Hong Kong

No. of Athletes: 1167

(Original Allocation : \$	Actual Expenditure		S.
(Revised Allocation : \$	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	· · · · · · · · · · · · · · · · · · ·		
I. Board & Lodging			
1 Accommodation			
2 Air Fare ¹			
3 Meal Allowance			
	Sub-total:	*	(a)
II. Staff Remuneration			
1 Local Adjudicator		47,596.00	
2 Local Scrutineer		14,600.00	
3 Local Official		115,110.00	
	Sub-total:	177,306.00	(b)
III. Minor Event Related Expenses	Stationery, Water, Printing & Postage, Sourenir, Laundry Service	12,896.12	(c)
IV. Major Event Related Expenses	Medal & Trophy, Transport of Equipment, Venue & Setup, Hire of Service	69,606.01	(d)
	Total Expenditure met by LCSD (A):	259,808.13	(e)=(a)+(b)+(c)+(d)
B) Notional Venue Charges (NVC)			
(= , , , , , , , , , , , , , , , , , , ,	Total NVC (B):		(f)
(C) Expenditure Met by Sponsarship/Denati	on/Contribution from the Association/Other Resources		
	on Contribution from the Absolution of the Action Co.		
1 e.g. Uniforms 2 e.g. Souvenirs			3
	Englished Alexander (NSA /Othors (C))		(-)
	Expenditure met by Sponsorship/Donation/NSA/Others (C):	****	(g)
Total Programme Expenditure (A)+(B)+(C)		259,808.13	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		96,100.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	96,100.00	(i)
E) Total Subvention Granted by LCSD			
D _i	eficiency of Expenditure met by LCSD over Income (A) - (D):	163,708.13	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	
		774	
	Maximum Subvention Amount (A)*(E):	220,836.91	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]:	*	(m)
	Subvented Expenditure ⁴ :	163,708.13	(n)=(j) or (l) 'revised allocation whichever is the le Indus (m) if
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: Hong Kong School DanceSport Championships - Formation

Category: C(III) Local Competitions Date of Programme: 11/12/2022 Venue / Destination: Hong Kong

No, of Athletes: 49

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD		(
I. Board & Lodging			
1 Accommodation			
2 Air Fare ¹			
3 Meal Allowance			
***	Sub-total:	8	(a)
II. Staff Remuneration			
1 Local Adjudicator		3,468.00	
2 Local Scrutineer		380.00	
3 Local Official		16,292.00	
	Sub-total:	20,140.00	(b)
III. Minor Event Related Expenses	Stationery, Water, Printing & Postage, Sourenir, Laundry Service	1,717.00	(c)
IV. Major Event Related Expenses	Medal & Trophy, Transport of Equipment, Venue & Setup, Hire of Service	7,134.56	(d)
	Total Expenditure met by LCSD (A):	28,991.56	(e)=(a)+(b)+(c)+(d)
B) Notional Venue Charges (NVC)			
	Total NVC (B):	2	(f)
(C) Expenditure Met by Spansorshin/Danatic	on/Contribution from the Association/Other Resources		
<u> </u>	Shire Button from the 1355 chatch of the 1455 ch		
1 e.g. Uniforms 2 e.g. Souvenirs			
8	Expenditure met by Sponsorship/Donation/NSA/Others (C):	-	(g)
Total Programme Expenditure (A)+(B)+(C)		28,991.56	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		1,500.00	
2 Admission Fee: (\$			
Total (\$	Total Income (D):	1,500.00	(i)
E) Total Subvention Granted by LCSD			
De	eficiency of Expenditure met by LCSD over Income (A) - (D) :	27,491.56	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	24,642.83	(I)=(e)*(k)
	Maximum Subvention Autount (A) (E).	27,072.03	(1) (1) (1)
Subvented Monitoring Fee to NSA [1	For Category C(IV) Community Sports Club Projects only]:		(m)
	Subvented Expenditure ⁴ :	24,642.83	(n)=(j) or (l) 'revised allocation whichever is the lefthus (m) if (o)='revised
	Savings :		allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix 6.3

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : Hong Kong Senior Championships

Category : C(III) Local Competitions
Date of Programme : 18/9/2022-14/1/2023
Venue / Destination : Hong Kong

No. of Athletes: 126

(Original Allocation : \$	Actual Expenditure		1
(Revised Allocation : \$			ŀ
Description	Breakdown	Amount (HK\$)	[
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Meal Allowance			
	Sub-total:		(a)
II. Staff Remuneration			
1 Local Adjudicator		26,005.50	
2 Local Scrutineer		7,115.00	
3 Local Official		49,992.00	
	Sub-total:	83,112.50	(b)
III. Minor Event Related Expenses	Stationery, Water, Printing & Postage, Sourenir, Laundry Service	2,499.81	(c)
IV. Major Event Related Expenses	Medal & Trophy, Transport of Equipment, Venue & Setup, Hire of Service	11,340.69	(d)
	Total Expenditure met by LCSD (A):	96,953.00	(e)=(a)+(b)+(c)+(d
B) Notional Venue Charges (NVC)			
· · · · · · · · · · · · · · · · · · ·	Total NVC (B):	\.	(f)
C) Expenditure Met by Spansorship/Departic	n/Contribution from the Association/Other Resources) <u>=</u>	(1)
· · · · · · · · · · · · · · · · · · ·	In Contribution from the Association/Other Resources	462.00	
		462.00	1
	Constitution of the Consti	867.45	
	Expenditure met by Sponsorship/Donation/NSA/Others (C):	1,329.45	(g)
Total Programme Expenditure (A)+(B)+(C):		98,282.45	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)	ingiant, public, in term less to	23,450.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D) :	23,450.00	(i)
E) Total Subvention Granted by LCSD			
	iciency of Expenditure met by LCSD over Income (A) - (D):	73,503.00	(j)=(e)-(i)
Deli			
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	82,410.05	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [Fe	or Category C(IV) Community Sports Club Projects only]:		(m)
	Subvented Expenditure ⁴ :	73,503.00	(n)=(j) or (l) 'revised allocation whichever is the leading (n) if
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : Hong Kong Breaking Ranking

Category: C(III) Local Competitions
Date of Programme: 12/6/2022-4/3/2023
Venue / Destination: Hong Kong

No. of Athletes: 266

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Meal Allowance			
	Sub-total:	ш	(a)
11. Staff Remuneration			
1 Local Adjudicator		52,000.02	
2 Local Scrutineer			
3 Local Official		72,183.33	
	Sub-total:	124,183.35	(b)
III. Minor Event Related Expenses	Stationery, Water, Printing & Postage, Local Travelling, Photography	7,411.53	(c)
IV. Major Event Related Expenses	Medal & Trophy, Transport of Equipment, Venue & Setup, Hire of Service	54,054.67	(d)
	Total Expenditure met by LCSD (A):	185,649.55	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B) :	E	(f)
(C) Expenditure Met by Sponsorship/Donati	on/Contribution from the Association/Other Resources		
1 e.g. Drink			
2 e.g. Bank Charge			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):	*	(g)
Total Programme Expenditure (A)+(B)+(C)	i	185,649.55	(h)=(e)+(f)+(g)
(D) Income ²		,	(7 (7) (8)
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		11,600.00	Č
2 Admission Fee: (\$			
Total (\$	Total Income (D) :	11,600.00	(i)
E) Total Subvention Granted by LCSD			
De	eficiency of Expenditure met by LCSD over Income (A) - (D):	174,049.55	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	
	Maximum Subvention Amount (A)*(E):	157,802.12	
	Maximum Subvention Amount (A) (E).	137,002.12	(1) (0) (11)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]:	7.81	(m)
	Subvented Expenditure ⁴ :	157,802.12	(n)=(j) or (l) 'revised allocation whichever is the le Inlus (m) if (o)='revised
	Savings:		allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix to Statement 7.1

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

No. of Athletes: 42

(Original Allocation : \$24792)	Actual Evacaditure		ì
(Revised Allocation : \$25386)	Actual Expenditure		1
Description	Breakdown	Amount (HK\$)	ļ
(A) Expenditure to be met by LCSD			
I. Board & Lodging]
1 Accommodation ¹			Ì
2 Air Fare			
3 Other Items			J
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches	= \$260/hr x 96 + \$130/hr x 96	37,440.00	
2 Instructors			
	Sub-total:	37,440.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$3460)	3,460.00	(d)
	Total Expenditure met by LCSD (A):	43,200.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			ľ
	Total NVC (B) :		(f)
(C) Expenditure Met by Sponsorship/Donatio	n/Contribution from the Association/Other Resources		1
1 e.g. Uniforms	EXCEPTION OF THE STREET		i
2 e,g. Souvenirs			Ì
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		43,200.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	İ
1 Entry Fee: (\$23100)		23,100.00	1
2 Admission Fee: (\$)			1
Total (\$	Total Income (D):	23,100.00	(1)
(E) Total Subvention Granted by LCSD	<u> </u>		1
	ficiency of Expenditure met by LCSD over Income (A) - (D):	20,100.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	
	Maximum Subvention Amount (A)*(E):	36,720.00	(l)=(e)*(k)
		,	() () ()
Subvented Monitoring Fee to NSA (F	For Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
			(n)=(j) or (l) or 'revised
	Subvented Expenditure ⁴ :	20,100.00	allocation', whichever is
	•	•	the less [plus (m) if
	Savings:	3,575.80	(-1-1
	Net-off amount :	1,710.20	(o)='revised allocation' -

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix to Statement 7.2

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 盈藝體育舞蹈訓練班B Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 北葵涌鄧鋒堅體育館

No. of Athletes: 42

(Original Allocation : \$16628)	Actual Expenditure		
(Revised Allocation : \$)	Actual Expenditure		ľ
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration	2000	24.060.00	
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 64	24,960,00	
2 Instructors ¹			
III Minor Franch Daland Franch	Sub-total: = (Handout \$1680, Cert \$420, Insurance \$200)	24,960.00	(b)
III. Minor Event Related Expenses IV. Major Event Related Expenses	= (Handout \$1080, Cert \$420, Insurance \$200) = (Venue Fee \$2370)	2,300.00 2,370.00	(c) (d)
IV. Major Event Related Expenses	Total Expenditure met by LCSD (A):	29,630.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)	Total Expenditure met by 2002 (11)	25,050.00	(6) (4) (6) (6) (4)
(b) Notional Venue Charges (NVC)	Total NVC (B):		(f)
(C) Expanditure Mat by Spansorship Denotion (C	ontribution from the Association/Other Resources		(1)
	Unit ibution from the Association/Other Resources		
1 e.g. Uniforms 2 e.g. Souvenirs			
	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):	enactive met by Sponsoromp Donation (16/2 others (c))	29,630.00	(h)=(e)+(f)+(g)
(D) Income ²		25,030.00	(11) (0) (1) (8)
Estimated Amount		4 . 17	
I Entry Fee: (\$16800)		Actual Income 16,800.00	
2 Admission Fee: (\$)		10,800.00	
Total (\$)	Total Income (D):	16,800.00	(i)
(E) Total Subvention Granted by LCSD	1		7.77
	ncy of Expenditure met by LCSD over Income (A) - (D):	12,830.00	(j)=(e)-(i)
Dental	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	25,185.50	(I)=(e)*(k)
	Maximum Subvention Amount (A)"(E).	23,163.30	(1)-(c) (k)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	12,830.00	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings:	3,107.70	
	Net-off amount :	1,086.30	(o)='revised allocation' - (n)

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 紫荊體育舞蹈訓練班A Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 圓洲角社區會堂

No. of Athletes: 42

(Original Allocation : \$16628)	7		1
(Revised Allocation : \$10028)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	1
(A) Expenditure to be met by LCSD	2 Teanson in		
I. Board & Lodging	T T		
1 Accommodation			
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
2 Instructors ¹			
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$439)	439.00	(d)
	Total Expenditure met by LCSD (A):	27,699.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation	/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs		-	
	xpenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):	spenditure met by opensorsing bonnion, the others (c).	37 (00 00	1
		27,699.00	(h)=(e)+(f)-(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$16800)		16,800.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	16,800.00	(i)
(E) Total Subvention Granted by LCSD			
Defic	ciency of Expenditure met by LCSD over Income (A) - (D):	10,899.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	23,544.15	
	Maximum Subvention Amount (A)"(E):	23,344.13	(1)—(c) (k)
Subvented Monitoring Fee to NSA [Fo	r Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	10,899.00	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings:	3,397.35	
	Net-off amount :	2,727.65	(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 紫荊體育樂蹈訓練班B Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 沙田沙角社區會堂

No, of Athletes: 42

(Original Allocation : \$16628)	Actual Expenditure		Ì
(Revised Allocation : \$17024)			ļ
Description	Breakdown	Amount (HK\$)	ļ
(A) Expenditure to be met by LCSD			
I, Board & Lodging	· · · · · · · · · · · · · · · · · · ·		
1 Accommodation			
2 Air Fare ¹			
3 Other Items			Į
	Sub-total:		(a)
II. Staff Remuneration			ļ
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
2 Instructors ¹			ļ
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$0)	50W578V2V	(d)
	Total Expenditure met by LCSD (A):	27,260.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)]
	Total NVC (B):		(0)
(C) Expenditure Met by Sponsorship/Donation/C	Contribution from the Association/Other Resources		İ
1 e.g. Uniforms			İ
2 e.g. Souvenirs			1
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		27,260.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$16800)		16,800.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	16,800.00	(i)
(E) Total Subvention Granted by LCSD			
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	10,460.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	23,171.00	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	10,460.00	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings :	3,463.20	
	Net-off amount :	3,100.80	(o)='revised allocation' - (n)

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix to Statement 7.5

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 喜悅坊體育舞蹈訓練班A Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 大角咀體育館

No. of Athletes: 42

(Original Allocation : \$16628) (Revised Allocation : \$17024)	Actual Expenditure		1
Description	Breakdown	Amount (HK\$)	1
(A) Expenditure to be met by LCSD	1		1
I. Board & Lodging			
1 Accommodation 1			1
2 Air Fare ¹			
3 Other Items			
	Sub-total;		(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
2 Instructors ¹			
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$3480)	3,480.00	(d)
	Total Expenditure met by LCSD (A):	30,740.00	(e)=(a)±(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B) :		(f)
(C) Expenditure Met by Sponsorship/Donation/C	Contribution from the Association/Other Resources		
1 e.g. Uniforms			1
2 e.g. Souvenirs			
Total Exp	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		30,740.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$16800)		16,800.00	
2 Admission Fee: (\$)			ĺ
Total (\$)	Total Income (D):	16,800.00	<u> </u>
(E) Total Subvention Granted by LCSD			
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	13,940.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	26,129.00	(I)=(e)*(k)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	13,940.00	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings:	2,941.20	
	Net-off amount :	142.80	(o)='revised allocation' - (n)

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix to Statement 7.6

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 喜悅坊體育舞蹈訓練班B Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 圓洲角體育館

No. of Athletes: 42

(Original Allocation : \$16628)	Actual Europelitura		1
(Revised Allocation : \$17024)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			1
1 Accommodation ¹			
2 Air Fare ¹	1		
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches ¹ 2 Instructors ¹	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$3456)	3,456.00	(d)
	Total Expenditure met by LCSD (A):	30,716.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			1
· · · · · · · · · · · · · · · · · · ·	Total NVC (B):		(f)
(C) Expenditure Met by Spansorship/Danation	Contribution from the Association/Other Resources		\ ``
1 e.g. Uniforms			ł
2 e.g. Souvenirs			1
	spenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):	ependicure met by Sponsorsmp/Danacion/MSA/Others (C).	20.517.00	1 "
		30,716.00	(h)=(e)÷(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$16800)		16,800.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D) :	16,800.00	(i)
(E) Total Subvention Granted by LCSD			
Defic	tiency of Expenditure met by LCSD over Income (A) - (D):	13,916.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	26,108.60	(i)=(e)*(k)
Subvented Monitoring Fee to NSA [For	r Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	13,916.00	(n)=(j) or (l) or 'revise allocation', whichever is th less [plus (m) if applicable
	Savings:	2,944.80	
	Net-off amount :	163.20	(o)='revised allocation' - (n

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix to Statement 7.7

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 滙聚體育舞蹈訓練班 Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 大角咀體育館

No. of Athletes: 42

(Original Allocation : \$24792)	Actual Expenditure		1
(Revised Allocation : \$25386)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			1
1 Accommodation ¹			1
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 96 + \$130/hr x 96	37,440.00	
2 Instructors			
	Sub-total:	37,440.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$5291)	5,291.00	(d)
	Total Expenditure met by LCSD (A):	45,031.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B) :		(f)
(C) Expenditure Met by Sponsorship/Donatio	on/Contribution from the Association/Other Resources		1
1 e.g. Uniforms			1
2 e.g. Souvenirs			i
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Fotal Programme Expenditure (A)+(B)+(C) :		45,031.00	(h)=(e)+(f)+(g)
(D) Income ²			ĺ
Estimated Amount		Actual Income	
1 Entry Fee: (\$23100)		23,100.00	İ
2 Admission Fee: (\$)		25,100,00	
Total (\$)	Total Income (D):	23,100.00	(6)
(E) Total Subvention Granted by LCSD			, v
<u>'</u>	ficiency of Expenditure met by LCSD over Income (A) - (D):	21,931.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	
	Maximum Subvention Amount (A)*(E):	38,276,35	l
	Maximum Subvention Amount (A) (E).	30,270.33	(1)—(0) (k)
Subvented Monitoring Fee to NSA [F	For Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	21,931.00	(n)=(j) or (l) or 'revise allocation', whichever is the less [plus (m) if applicable
	Savings:	3,301.15	
	Net-off amount :	153.85	(o)='revised allocation' - (r

Detailed breakdown of the expenditure should be provided

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

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

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

Appendix to Statement 7.8

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 薈萃體育舞蹈訓練班 Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 保安道體育館

No. of Athletes: 44

(Revised Allocation : \$17024) Description (A) Expenditure to be met by LCSD	Actual Expenditure Breakdown		l
(A) Expenditure to be met by LCSD	Breakdown		
<u> </u>		Amount (HK\$)	
I. Board & Lodging	W-		
1 Accommodation 1			"
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
2 Instructors ¹			
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1760, Cert \$440, Insurance \$200)	2,400.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$5248)	5,248.00	(d)
	Total Expenditure met by LCSD (A):	32,608.00	(e)=(a)+(b)+(c)+(d)
B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
C) Expenditure Met by Spansorship/Depation	/Contribution from the Association/Other Resources	a .	(.)
	Contribution from the Association/Other Resources		
1 e,g, Uniforms			
2 e.g. Souvenirs	11 0 11 0 (0)		
	xpenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		32,608.00	(h)=(e)+(f)+(g)
D) Iacome ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$17600)		17,600.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	17,600.00	(i)
E) Total Subvention Granted by LCSD			
	ciency of Expenditure met by LCSD over Income (A) - (D) :	15,008.00	(j)=(e)-(i)
Den	Maximum Subvention Level (E) ³ :	,	-
	* *	85%	(k)
	Maximum Subvention Amount (A)*(E):	27,716.80	(I)=(e)*(k)
Subvented Monitoring Fee to NSA [Fo	r Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	15,008.00	(n)=(j) or (l) or 'revis allocation', whichever is less [plus (m) if applicab
	Savings:	2,016.00	
	Net-off amount :		(o)='revised allocation' - (

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix to Statement 7.9

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 為蘇者體育舞蹈訓練班A Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 圓洲角體育館

No. of Athletes: 42

(Original Allocation : \$16628)	Actual Expenditure		
(Revised Allocation : \$17024) Description	Breakdown	Amount (HK\$)	4
· · · · · · · · · · · · · · · · · · ·	Dieakdowii	Amount (HK3)	-
(A) Expenditure to be met by LCSD			
I. Board & Lodging	77		-
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items	printer (Second Second and Investment and Investmen		1
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
2 Instructors			1
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$3456)	3,456.00	(d)
	Total Expenditure met by LCSD (A):	30,716.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donat	ion/Contribution from the Association/Other Resources		1
1 e.g. Uniforms			1
2 e.g. Souvenirs			1
Tota	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):	30,716.00	(h)=(e)+(f)+(g)
D) Income ²			İ
Estimated Amount	The state of the s	Actual Income	
1 Entry Fee: (\$16800)		16,800.00	1
2 Admission Fee: (\$)		,	İ
Total (\$	Total Income (D):	16,800.00	(i)
E) Total Subvention Granted by LCSD			1
	eficiency of Expenditure met by LCSD over Income (A) - (D):	13,916.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	l '
	Maximum Subvention Amount (A)*(E):	26,108,60	
	Maximum Subvention Amount (A)"(E);	20,108.00	(I)=(e)*(k)
Subvented Monitoring Fee to NSA	[For Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	13,916.00	(n)=(j) or (l) or 'revis allocation', whichever is t less [plus (m) if applicabl
	Savings:	2,944.80	
	Net-off amount :	163.20	(o)='revised allocation' - (r

Detailed breakdown of the expenditure should be provided,

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 為舞者體育舞蹈訓練班B Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 大角咀體育館

No. of Athletes: 42

(Original Allocation : \$16628)	Actual Expenditure		
(Revised Allocation : \$17024) Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	1/6		
I. Board & Lodging			
1 Accommodation			
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches	$= $260/hr \times 64 + $130/hr \times 64$	24,960.00	
2 Instructors ¹			
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$3552)	3,552.00	(d)
	Total Expenditure met by LCSD (A):	30,812.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/C	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			1
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		30,812.00	(h)=(e)÷(f)+(g)
(D) Income ²			
Estimated Amount	ATALITATE CONTRACTOR OF STREET	Actual Income	
I Entry Fee: (\$16800)		16,800.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	16,800.00	(1)
(E) Total Subvention Granted by LCSD			
Deficie	ncy of Expenditure met by LCSD over Income (A) - (D) :	14,012.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	26,190.20	(I)=(e)*(k)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	14,012.00	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings:	2,930.40	
	Net-off amount :	81.60	(o)='revised allocation' - (n)

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme:常维坊體育舞蹈訓練班A Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 蒲崗村道體育館

No. of Athletes: 42

(Original Allocation : \$24792)	Actual Expenditure		1
(Revised Allocation : \$25386) Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	2.0		
I. Board & Lodging			1
1 Accommodation ¹			i
2 Air Fare ¹			
3 Other Items			
77 6 22	Sub-total:		(a)
II. Staff Remuneration		25 440 00	ļ
1 Coaches	= \$260/hr x 96 + \$130/hr x 96	37,440.00	
2 Instructors 1			۱
THE RESIDENCE OF THE PARTY OF T	Sub-total:	37,440.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$7467)	7,467.00	(d)
	Total Expenditure met by LCSD (A):	47,207.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			ļ
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donat	ion/Contribution from the Association/Other Resources		1
1 e.g. Uniforms			1
2 e.g. Souvenirs			1
Tota	Expenditure met by Sponsorship/Donation/NSA/Others (C) :		(g)
Fotal Programme Expenditure (A)+(B)+(C)):	47,207.00	(h)=(e)+(f)+(g)
(D) Income ²			1
Estimated Amount		Actual Income	1
1 Entry Fee: (\$23100)		23,100.00	1
2 Admission Fee: (\$			1
Total (\$)	Total Income (D):	23,100.00	(i)
(E) Total Subvention Granted by LCSD			İ
D	eficiency of Expenditure met by LCSD over Income (A) - (D):	24,107.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	40,125.95	(l)=(e)*(k)
Subvented Monitoring Fee to NSA	[For Category C(IV) Community Sports Club Projects only] :	4,816.00	(m)
	Subvented Expenditure ⁴ :	24,107.00	(n)=(j) or (l) or 'revise allocation', whichever is th less [plus (m) if applicable
	Savings:	1,279.00	
	Net-off amount:		(o)='revised allocation' - (n)

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix to Statement 7.12

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 常舞坊體育舞蹈訓練班B Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 藍田南體育館

No. of Athletes: 42

(Original Allocation : \$24792)			1
(Revised Allocation : \$25386)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	1
(A) Expenditure to be met by LCSD			1
I. Board & Lodging			1
1 Accommodation 1			
2 Air Fare ¹			
3 Other Items			
0 0000	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 96 + \$130/hr x 96	37,440.00	i
2 Instructors ¹	• • • • • • • • • • • • • • • • • • • •	,	
- mandetora	Sub-total:	37,440.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$7872)	7,872.00	(d)
	Total Expenditure met by LCSD (A):	47,612.00	(e)=(a)=(b)+(c)+(d)
(B) Notional Venue Charges (NVC)	,	.,,	(3) (3) (4) (5)
(b) Notional Venue Charges (NVC)	Total NVC (B):		(f)
CONTRACTOR AND ALL OF ALL OR A			(1)
	on/Contribution from the Association/Other Resources		
1 e.g. Uniforms]
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C)	<u> </u>	47,612.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	1
1 Entry Fee: (\$23100)		23,100.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D) :	23,100.00	(i)
(E) Total Subvention Granted by LCSD			
De	ficiency of Expenditure met by LCSD over Income (A) - (D):	24,512.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	40,470.20	
	Maximum Subvention Intoute (11) (2)	10,110120	(1) (0) (11)
Subvented Monitoring Fee to NSA [I	For Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	24,512.00	(n)=(j) or (l) or 'revise allocation', whichever is the less [plus (m) if applicable
	Savings:	874.00	
	Net-off amount :	9	(o)='revised allocation' - (n
	14ct-011 amount :		(o)-revised anocation - (

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix to Statement 7.13

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 群青體育舞蹈訓練班A Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 蒲崗村道體育館

No, of Athletes: 42

(Original Allocation : \$16628)	Actual Expenditure		1
(Revised Allocation : \$17024) Description	Breakdown	Amount (HK\$)	
	Dieakuowii	Amount (HK3)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging	Ť Ť		4
1 Accommodation1			
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			1
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
2 Instructors ¹			1
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$5028)	5,028.00	(d)
	Total Expenditure met by LCSD (A):	32,288.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B) :		(f)
(C) Expenditure Met by Sponsorship/Donation	on/Contribution from the Association/Other Resources		1
l e.g. Uniforms			i
2 e.g. Souvenirs			1
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C)		32,288.00	(h)=(e)+(l)+(g)
(D) Income ²	17	22,200,00	
Estimated Amount		Actual Income	i
1 Entry Fee: (\$16800)		16,800.00	11
2 Admission Fee: (\$)	The state of the s		ĺ
Total (\$	Total Income (D):	16,800.00	(i)
(E) Total Subvention Granted by LCSD			
De	ficiency of Expenditure met by LCSD over Income (A) - (D):	15,488.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	27,444.80	(l)=(e)*(k)
0.1			
Subvented Monitoring Fee to NSA [1	For Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	15,488.00	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings:	1,536.00	
	Net-off amount :	9	(o)='revised allocation' - (n)
M.			L ,

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix to Statement 7.14

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 群青體育舞蹈訓練班B Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 彌教道786號

No. of Athletes: 42

(Original Allocation : \$16628)	Actual Expenditure		1
(Revised Allocation : \$17024)			
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
2 Instructors ¹			
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$5208)	5,208.00	(d)
	Total Expenditure met by LCSD (A):	32,468.00	(e)=(a)+(b)+(c)+(d)
B) Notional Venue Charges (NVC)			
	Total NVC (B):		(1)
(C) Expenditure Met by Sponsorship/Donati	on/Contribution from the Association/Other Resources		1
1 e.g. Uniforms			i
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C)	:	32,468.00	(h)=(e)+(f)+(g)
(D) Income ²	·	32,100,00	(-7, (-7, (-7, (-8)
Estimated Amount		Actual Income	
1 Entry Fee: (\$16800)		16,800.00	1
2 Admission Fee: (\$)		10,800.00	ł
Total (\$	Total Income (D):	16,800.00	(i)
	Total Income (D).	10,000.00	W.
(E) Total Subvention Granted by LCSD			
De	ficiency of Expenditure met by LCSD over Income (A) - (D):	15,668.00	(j)=(c)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	27,597.80	(I)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	15,668.00	(n)=(j) or (l) or 'revise allocation', whichever is th less [plus (m) if applicable
	Savings:	1,356.00	
	Net-off amount :		(o)='revised allocation' - (n)

Detailed breakdown of the expenditure should be provided.

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

¹ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 烽舞坊體育舞蹈訓練班A Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 彩虹道體育館

No. of Athletes: 42

(Original Allocation : \$16628)	Actual Expenditure]
(Revised Allocation : \$17024) Description	Breakdown	Amount (HK\$)	
	Бгеакцоми	Amount (IIK3)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging	1		
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
2 Instructors ¹			
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$5248)	5,248.00	(d)
	Total Expenditure met by LCSD (A):	32,508.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(1)
(C) Expenditure Met by Sponsorship/Donation/C	Contribution from the Association/Other Resources		
l e.g. Uniforms			
2 e.g. Souvenirs			
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		32,508.00	(h)=(e)+(f)+(g)
(D) Income ²	100		
Estimated Amount		Actual Income	
1 Entry Fee: (\$16800)		16,800.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	16,800.00	(6)
(E) Total Subvention Granted by LCSD			
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	15,708.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	27,631.80	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	15,708.00	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings:	1,316.00	
	Net-off amount :		(o)='revised allocation' - (n)

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix to Statement 7.16

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 浜維坊體育舞蹈訓練班B Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 彩虹道體育館

No. of Athletes: 42

(Original Allocation : \$16628)	Actual Expenditure		1
(Revised Allocation : \$17024) Description	Breakdown	Amount (HK\$)	
	Бгеакцомп	Amount (HK3)	l
(A) Expenditure to be met by LCSD			
I. Board & Lodging			ļ
1 Accommodation ¹			
2 Air Fare			
3 Other Items			l
T. O. C.	Sub-total:		(a)
II. Staff Remuneration	73/08 (A \$1208 - (A	24.000.00	
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
2 Instructors			
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$5058) Total Expenditure met by LCSD (A):	5,058.00	(d) (e)=(a)+(b)+(c)+(d)
	Total Expenditure met by ECSD (A);	32,318.00	(e)-(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/C	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Exp	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		32,318.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
[Entry Fee: (\$16800)		16,800.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	16,800.00	(1)
(E) Total Subvention Granted by LCSD			
Defici	ency of Expenditure met by LCSD over Income (A) - (D):	15,518.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	27,470.30	(I)=(e)*(k)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	15,518.00	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings:	1,506.00	
	Net-off amount :		(o)='revised allocation' - (n)

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix to Statement 7.17

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 卓姿體育舞蹈訓練班 Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 石硤尾體育館

No. of Athletes: 42

(Original Allocation : \$16628)			1
(Revised Allocation : \$17024)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	1
(A) Expenditure to be met by LCSD			1
I. Board & Lodging			1
1 Accommodation ¹			İ
2 Air Fare			
3 Other Items			l
	Sub-total:		(a)
II. Staff Remuneration			'
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 64	24,960.00	İ
2 Instructors	V	2 1,7 00100	
2 Histiactors	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$3648)	3,648.00	ł
11. Major Event Related Expenses	Total Expenditure met by LCSD (A):	30,908.00	(e)=(a)+(b)+(c)+(d)
(D) N-dIV (D) W(C)	Total Expenditure met by Bess (A).	30,700.00	(6)-(4)*(0)*(6)*(0)
B) Notional Venue Charges (NVC)			
	Total NVC (B) :		(1)
(C) Expenditure Met by Sponsorship/Donati	ion/Contribution from the Association/Other Resources		
1 e.g. Uniforms			İ
2 e.g. Souvenirs			ĺ
Total	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C)	:	30,908.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$16800)		16,800.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	16,800.00	(i)
E) Total Subvention Granted by LCSD			
	eficiency of Expenditure met by LCSD over Income (A) - (D):	14,108.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	
	Maximum Subvention Amount (A)*(E):	26,271.80	(I)=(e)*(k)
	Maximum Subvention Amount (A)	20,271.00	(1) (c) (x)
Subvented Monitoring Fee to NSA	For Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	14,108.00	(n)=(j) or (l) or 'revised allocation', whichever is the
			less [plus (m) if applicable]
	Savings:	2,916.00	
	Net-off amount :	2	(o)='revised allocation' - (n)

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 群藝體育舞蹈訓練班A Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 東涌文東路體育館

No. of Athletes: 42

(Original Allocation : \$16628)	Actual Expenditure		1
(Revised Allocation : \$17024)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging]
Accommodation ¹			Ì
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			ļ
I Coaches ¹	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
2 Instructors ¹			
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$3648)	3,648.00	(d)
	Total Expenditure met by LCSD (A):	30,908.00	$(e)=(a)^{\perp}(b)^{\perp}(c)^{\perp}(d)$
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources		
l e.g. Uniforms			
2 e.g. Souvenirs			
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		30,908.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
[Entry Fee: (\$16800)		16,800.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D) :	16,800.00	(1)
(E) Total Subvention Granted by LCSD			
Deficie	ncy of Expenditure met by LCSD over Income (A) - (D):	14,108.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	26,271.80	(I)=(e)*(k)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	${\bf Subvented\ Expenditure}^4:$	14,108.00	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings:	2,916.00	
	Net-off amount :	-	(o)='revised allocation' - (n)

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix to Statement 7.19

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 群藝體育舞蹈訓練班B Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 將軍澳單車館

No. of Athletes: 42

(Original Allocation : \$16628)	Actual Expenditure		1
(Revised Allocation : \$17024)	Actual Dapenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD	"		
I. Board & Lodging			1
1 Accommodation ¹			1
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			1
1 Coaches 1	= \$260/hr x 64 + \$130/hr x 64	24,960.00	1
2 Instructors ¹	·	,	
211011	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$3552)	3,552.00	(d)
	Total Expenditure met by LCSD (A):	30,812.00	(e)=(a)+(b)+(c)+(d)
B) Notional Venue Charges (NVC)			
D) Hotomar venue Charges (HVC)	T-4-1 NN/C (P)		
	Total NVC (B):		(1)
<u> </u>	on/Contribution from the Association/Other Resources		
l e.g. Uniforms			1
2 e.g. Souvenirs	To explore a conviction of the winder		
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C)		30,812.00	(h)=(e)+(f)+(g)
D) Income ²			1
Estimated Amount		Actual Income	i
1 Entry Fee: (\$16800)		16,800.00	1
2 Admission Fee: (\$)			İ
Total (\$	Total Income (D):	16,800.00	(i)
E) Total Subvention Granted by LCSD			
	ficiency of Expenditure met by LCSD over Income (A) - (D):	14,012.00	(j)=(e)-(i)
-	Maximum Subvention Level (E) ³ :	85%	I **
			l
	Maximum Subvention Amount (A)*(E):	26,190.20	(I)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	14,012.00	(n)=(j) or (l) or 'revise allocation', whichever is the less [plus (m) if applicable
	Savings:	2,930.40	
	Net-off amount :	81.60	(o)='revised allocation' - (r

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix to Statement 7.20

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 荃青體育舞蹈訓練班A Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 屯門兆麟體育館

No. of Athletes: 42

(Original Allocation : \$16628)	Actual Expenditure		
(Revised Allocation : \$17024) Description	Breakdown	Amount (HK\$)	1
(A) Expenditure to be met by LCSD			1
I, Board & Lodging			1
1 Accommodation			1
2 Air Fare ¹			
3 Other Items			
3 Other Renis	Sub-total:		(a)
II. Staff Remuneration	Sub-total.		(a)
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
	= 5200/NF x 64 + \$130/NF x 64	24,900.00	
2 Instructors ¹	C. b. A.A.I.	2100000	4.
*** ***	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$4330)	4,330.00	(d)
	Total Expenditure met by LCSD (A):	31,590.00	(e)=(a)+(b)+(c)=(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donatio	n/Contribution from the Association/Other Resources		1
1 e.g. Uniforms			i
2 e.g. Souvenirs			1
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		31,590.00	(h)=(e)+(l)÷(g)
(D) Income ²			1
Estimated Amount		Actual Income	1
1 Entry Fee: (\$16800)		16,800.00	1
2 Admission Fee: (\$)			1
Total (\$)	Total Income (D):	16,800.00	(i)
(E) Total Subvention Granted by LCSD	40		
	iciency of Expenditure met by LCSD over Income (A) - (D):	14,790.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	26,851.50	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [F	or Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	14,790.00	(n)=(j) or (l) or 'revise allocation', whichever is the less [plus (m) if applicable
	Savings:	2,234.00	
	Net-off amount:	. 	(o)='revised allocation' - (n

Detailed breakdown of the expenditure should be provided.

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

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

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

Appendix to Statement 7.21

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 荃青體育舞蹈訓練班B Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 屯門兆麟體育館

No. of Athletes: 42

(Original Allocation : \$16628)			1
(Revised Allocation : \$17024)	Actual Expenditure]
Description	Breakdown	Amount (HK\$)	1
(A) Expenditure to be met by LCSD			1
I. Board & Lodging			1
1 Accommodation ¹			1
2 Air Fare			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			1
1 Coaches	= \$260/hr x 64 + \$130/hr x 64	24,960.00	1
2 Instructors ¹		·	
TIBLI BUTOTO	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$4538)	4,538.00	(d)
	Total Expenditure met by LCSD (A):	31,798.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		,	1
(2) Noticinal Villar Charges (NV C)	Total NVC (B):		(f)
(C) Francisco Mathematical (Description)	7/3		(1)
	n/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure $(A)+(B)+(C)$:		31,798.00	(h)=(e)+(f)+(g)
(D) lncome ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$16800)		16,800.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	16,800.00	(1)
(E) Total Subvention Granted by LCSD	= WIII		
Def	iciency of Expenditure met by LCSD over Income (A) - (D):	14,998.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	27,028.30	(l)=(e)*(k)
	Maximum Subvention Amount (A) (E).	27,026.30	(1)-(c) (k)
Subvented Monitoring Fee to NSA [F	or Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	14,998.00	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings:	2,026.00	
	Net-off amount :		(o)='revised allocation' - (n)
	Titt-on amount.		(c) revised anocarion - (ii)

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 聯合體育舞蹈訓練班 Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 花園街體育館

No. of Athletes: 50

(Original Allocation : \$16628)	Actual Expenditure		1
(Revised Allocation : \$17024)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			1
1 Accommodation 1			Ì
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration]
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 64	24,960.00	1
2 Instructors ¹			
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$2000, Cert \$500, Insurance \$200)	2,700.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$4928)	4,928.00	(d)
	Total Expenditure met by LCSD (A):	32,588.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/C	Contribution from the Association/Other Resources		
1 e₌g. Uniforms			
2 e.g. Souvenirs			
Total Exp	enditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		32,588.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$20000)		20,000.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	20,000.00	Õ
(E) Total Subvention Granted by LCSD			
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	12,588.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	27,699.80	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	12,588.00	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings:	4,436.00	
	Net-off amount :	*	(o)='revised allocation' - (n)

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 青少年體育舞蹈訓練班A Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023

Venue / Destination: 元朗劇院

No. of Athletes: 44

(Original Allocation : \$16628)	<u>'</u>		1
(Revised Allocation : \$17024)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	1
(A) Expenditure to be met by LCSD	1		i
I. Board & Lodging			
1 Accommodation 1			1
2 Air Fare ¹			
3 Other Items			
5 Other Rema	Sub-total:		(a)
II. Staff Remuneration			(-)
1 Coaches 1	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
2 Instructors ¹		- 1,	
2 Histractors	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1760, Cert \$440, Insurance \$200)	2,400.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$3714.25)	3,714.25	(d)
111 Major Brent Melated Bapener	Total Expenditure met by LCSD (A):	31,074.25	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		0 - 30 / 1022	
(b) Notional Venue Charges (NVC)	T-4-1 NN/O /D) -		(6)
	Total NVC (B):		(f)
	Contribution from the Association/Other Resources		
1 e.g. Uniforms			[
2 e.g. Souvenirs			
Total Exp	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		31,074.25	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$17600)		17,600.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D) :	17,600.00	(i)
(E) Total Subvention Granted by LCSD	32.20		
Defici	ency of Expenditure met by LCSD over Income (A) - (D):	13,474.25	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	26,413.11	(l)=(e)*(k)
	maniful Subvention fundam (11)	20,112111	(1) (0) (11)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	13,474.25	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings:	3,549.75	
	Net-off amount :	-	(o)='revised allocation' - (n)

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 青少年體育舞蹈訓練班B Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 勵豐中心十樓

No. of Athletes: 46

(Original Allocation : \$24792)			T.
(Revised Allocation : \$25386)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	i
(A) Expenditure to be met by LCSD	Ditaktoviii	/amount (iiiiu)	1
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			l
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches	= \$260/hr x 96 + \$130/hr x 96	37,440.00	
2 Instructors			
	Sub-total:	37,440.00	(b)
III. Minor Event Related Expenses	= (Handout \$1840, Cert \$460, Insurance \$200)	2,500.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$7872)	7,872.00	(d)
	Total Expenditure met by LCSD (A):	47,812.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			l
(-,	Total NVC (B):		(f)
(C) F	on/Contribution from the Association/Other Resources		1 "
` · · · · · · · · · · · · · · · · · · ·	m/Contribution from the Association/Other Resources		
l e.g. Uniforms			
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Fotal Programme Expenditure (A)+(B)+(C) :	¥:	47,812.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$25300)		25,300.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	25,300.00	(i)
E) Total Subvention Granted by LCSD	*		
Del	ficiency of Expenditure met by LCSD over Income (A) - (D):	22,512.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	40,640.20	(l)=(e)*(k)
	Maximum Subvention Amount (1) (2)	10,010.20	(1) (0) (10)
Subvented Monitoring Fee to NSA [F	For Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	22,512.00	(n)=(j) or (l) or 'revised allocation', whichever is the
			less [plus (m) if applicable]
	Savings:	2,874.00	
	Net-off amount :	(#)	(o)='revised allocation' - (n)

Detailed breakdown of the expenditure should be provided.

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

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

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

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

Appendix to Statement 7.25

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 天藝體育舞蹈訓練班A Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 青衣體育館

No. of Athletes: 42

(Original Allocation : \$24792)	Actual Expenditure		1
(Revised Allocation : \$25386) Description	Breakdown	Amount (HK\$)	1
	Dieakuowii	Amount (III.)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration	<u> </u>		
1 Coaches	= \$260/hr x 96 + \$130/hr x 96	37,440.00	
2 Instructors			
	Sub-total:	37,440,00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$7872)	7,872.00	(d)
	Total Expenditure met by LCSD (A):	47,612.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			1
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/	Contribution from the Association/Other Resources		
1 e.g. Uniforms			1
2 e.g. Souvenirs			1
Total Ex	ependiture met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		47,612.00	(h)=(e)+(1)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$23100)		23,100.00	
2 Admission Fee: (\$)			
Total (\$)	Total Income (D):	23,100.00	0
(E) Total Subvention Granted by LCSD			
Defici	iency of Expenditure met by LCSD over Income (A) - (D):	24,512.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	40,470.20	(l)=(e)*(k)
Corbonna d Manifestina December NCA (Dec	, , , ,		4.5
Subvented Monitoring ree to NSA [For	r Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	24,512.00	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings :	874.00	
	Net-off amount :	-	(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

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

Appendix to Statement 7.26

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 天藝體育舞蹈訓練班B Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 大窩口體育館

No. of Athletes: 42

(Original Allocation : \$24792)	A storal Farman diturns		Î
(Revised Allocation : \$25386)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			1
1 Accommodation			1
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			1
1 Coaches ¹	= \$260/hr x 96 + \$130/hr x 96	37,440.00	1
2 Instructors			
mandotota	Sub-total:	37,440.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$7637)	7,637.00	1
	Total Expenditure met by LCSD (A):	47,377.00	(e)=(a)+(b)+(c)+(d)
B) Notional Venue Charges (NVC)			
S) Hottonal Venue Charges (HVC)	Total NVC (B):		(f)
COT III MAIL CONTRACTOR			(")
	/Contribution from the Association/Other Resources		
l e.g. Uniforms			
2 e.g. Souvenirs			
	xpenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):	•	47,377.00	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$23100)		23,100.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	23,100.00	(i)
E) Total Subvention Granted by LCSD			
Defi	ciency of Expenditure met by LCSD over Income (A) - (D):	24,277.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	I -
	Maximum Subvention Amount (A)*(E):	40,270.45	
	Maximum Subvention Amount (A)"(E):	40,270.43	(1)-(c) (k)
Subvented Monitoring Fee to NSA [Fo	r Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	24,277.00	(n)=(j) or (l) or 'revis allocation', whichever is t less [plus (m) if applicabl
	Savings:	1,109.00	
	Net-off amount :	(4)	(o)='revised allocation' - (n

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

Detailed breakdown of the expenditure should be provided.

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

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

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

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

Appendix to Statement 7.27

Name of NSA: DanceSport Association of Hong Kong, China Ltd.

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

No. of Athletes: 42

(Original Allocation : \$16628)			1
(Revised Allocation: \$17024)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	1
(A) Expenditure to be met by LCSD			1
I. Board & Lodging			
1 Accommodation ¹			1
2 Air Fare 1			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
2 Instructors ¹			
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$2759)	2,759.00	(d)
	Total Expenditure met by LCSD (A):	30,019.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donatio	n/Contribution from the Association/Other Resources		1
1 e.g. Uniforms			
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		30,019.00	(h)=(e)+(f)+(g)
		30,017.00	(1) (9) (1) (8)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$16800)		16,800.00	
2 Admission Fee: (\$)			5
Total (\$	Total Income (D) :	16,800.00	(1)
(E) Total Subvention Granted by LCSD			
Del	ficiency of Expenditure met by LCSD over Income (A) - (D):	13,219.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	25,516.15	(I)=(e)*(k)
Subvented Monitoring Fee to NSA [F	or Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	13,219.00	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings:	3,049.35	
	Net-off amount :	755.65	(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 唯美體育舞蹈訓練班 Category: C(IV) Community Sports Club Project Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: 保榮路體育館

No. of Athletes: 50

(Original Allocation : \$16628)	4.4.15		ľ
(Revised Allocation : \$17024)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 64	24,960.00	
2 Instructors			
	Sub-total:	24,960.00	(b)
III. Minor Event Related Expenses	= (Handout \$2000, Cert \$500, Insurance \$200)	2,700.00	(c)
IV. Major Event Related Expenses	= (Venue Fee \$3648)	3,648.00	(d)
	Total Expenditure met by LCSD (A):	31,308.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donatio	on/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C) :		(g)
Total Programme Expenditure (A)+(B)+(C) :	See A trivial control of the Control	31,308.00	(h)=(e)+(f)+(g)
		31,300.00	(II)—(e)+(I)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$20000)		20,000.00	
2 Admission Fee: (\$			
Total (\$	Total Income (D):	20,000.00	(1)
(E) Total Subvention Granted by LCSD			
De	ficiency of Expenditure met by LCSD over Income (A) - (D):	11,308.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	85%	(k)
	Maximum Subvention Amount (A)*(E):	26,611.80	(I)=(e)*(k)
Subvented Monitoring Fee to NSA [F	For Category C(IV) Community Sports Club Projects only]:	4,816.00	(m)
	Subvented Expenditure ⁴ :	11,308.00	(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if applicable]
	Savings:	5,716.00	
	Net-off amount :	(4)	(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 全港社區體育舞蹈公開賽 香港2022 第一站

Category : C(IV) Community Sports Club Project

Date of Programme: 12/9/2022 Venue / Destination: 車公廟體育館

No. of Athletes: 102

Revised Allocation: \$27,836)			
Description	Breakdown	Amount (HK\$)	
	Dreaktown	Amount (IIK3)	
A) Expenditure to be met by LCSD			
1. Board & Lodging			
1 Accommodation			
2 Air Fare			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration		1.500.00	
1 Official	\$306 x 9 ppl + \$612 x 3 ppl	4,590.00	
2 Referee (Scrutineer)	\$776 x 3 ppl + \$582 x 1 ppl	2,910.00	
3 Referee (Adjudicator)	\$776 x 2 ppl + \$485 x 11 ppl	6,887.00	
	Sub-total:	14,387.00	(ь)
III. Minor Event Related Expenses	Banner, Cert, Insurance, Water	5,562.33	(c)
TRI BELL Event Deleted Eve	PA System, Scruitneer System, Transportation, Venue Charge, Medal, Hire of service/ equipment, Purchase of	20 770 00	(d)
IV. Major Event Related Expenses	Consumable Sports Equipment	20,778.80	(d)
	Total Expenditure met by LCSD (A):	40,728.13	(e)=(a)+(b)+(c)+(d
	Total Expenditure met by Bess (A)	40,720.13	(0) (0) (0) (0)
B) Notional Venue Charges (NVC)			
	Total NVC (B):		(1)
C) Expenditure Met by Sponsorship/Donatio	on/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Tota	d Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Cotal Programme Expenditure (A)+(B)+(C) :		40,728.13	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$46950)		46,950.00	
2 Admission Fee: (\$)			
Total (\$46950)	Total Income (D):	46,950.00	(i)
E) Total Subvention Granted by LCSD			
	cficiency of Expenditure met by LCSD over Income (A) - (D):	(6,221.87)	(j)=(e)-(i)
<i>-</i>	Maximum Subvention Level (E) ³ :	70%	(k)
			` ′
	Maximum Subvention Amount $(A)^*(E)$:	28,509.69	(l)=(e)*(k)
Subvented Monitoring Fee to NSA	[For Category C(IV) Community Sports Club Projects only]:	5,820.00	(m)
•			(n)=(j) or (l)
	Subvented Expenditure ⁴ :	_	'revised allocation
	Subvemed Expenditure :		whichever is the l
	Net Off:	2,548.70	iniie /mi ir

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : 全港社區十項全能公開賽 Category : C(IV) Community Sports Club Project

Date of Programme: 12/9/2022 Venue / Destination: 車公廟體育館

No. of Athletes: 32

(Original Allocation : \$27,716) (Revised Allocation : \$27,836)		Actual Expenditure		
Description		Breakdown	Amount (HK\$)	
(A) Expendit	ure to be met by LCSD			
l. Boar	d & Lodging			
	accommodation ¹			
2 A	vir Fare			
3 (Other Items			
		Sub-total:		(a)
II. Staff	Remuneration			Ĭ L
1 0	Official	\$306 x 9 ppl	2,754.00	
2 R	leferee (Scrutineer)	\$582 x 4 ppl	2,328.00	
3 R	teferee (Adjudicator)	\$582 x 2 ppl + 485 x 14 ppl	7,954,00	
		Sub-total:	13,036.00	(b)
III. Mino	r Event Related Expenses	Banner, Cert, Insurance, Water	3,082.33	(c)
IV. Majo	r Event Related Expenses	PA System, Scruitneer System, Transportation, Venue Charge, Medal, Hire of service/ equipment, Purchase of Consumable Sports Equipment	12,139.80	(d)
		Total Expenditure met by LCSD (A):	28,258.13	(e)=(a)+(b)+(c)+(d
	re Met by Sponsorship/Donatio	Total NVC (B) :		(f)
<u> </u>	Iniforms	Sin Contribution from the Association Other Resources		9
	louvenirs			
2 0.5.		Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Program	ime Expenditure (A)+(B)+(C) :		28,258.13	(h)=(e)+(f)+(g)
D) Income ²				
Estimated	Amount		Actual Income	
1 Entry	Fee: (\$7200)		7,200.00	
2 Admi	ssion Fee: (\$			
Total (\$72	200)	Total Income (D) :	7,200.00	(i)
E) Total Sub	vention Granted by LCSD			
	De	ficiency of Expenditure met by LCSD over Income (A) - (D):	21,058.13	(j)=(e)-(i)
		Maximum Subvention Level (E) ³ :	70%	
		Maximum Subvention Amount (A)*(E):	19,780.69	(l)=(e)*(k)
		For Category C(IV) Community Sports Club Projects only]:	5,820.00	(m)
Subm		cor Category City) Community Sports Ciab Frojects only].	2,020.00	····
Subve	ented Monttoring Fee to NSA [1			
Subve	nted Monttoring Fee to NSA [1	Subvented Expenditure ⁴ :	19,780.69	(n)=(j) or (l) 'revised allocation whichever is the leading (m) if

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 全港社區體育舞蹈公開賽 香港2022 第三站

Category : C(IV) Community Sports Club Project

Date of Programme: 27/11/2022

Venue / Destination: 香港培道小學 7 樓體育舞蹈館

No. of Athletes: 50

(Original Allocation : \$27,716)	Actual Expenditure		Ī
(Revised Allocation : \$27,794)			
Description	Breakdown	Amount (HKS)	
A) Expenditure to be met by LCSD			
I. Board & Lodging]
1 Accommodation 1			
2 Air Fare ¹			l
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Official	\$459 x 6 ppl + \$612 x 2 ppl + \$873 x 3 ppl	6,597.00	
 Referee (Scrutineer) 	\$873 x 3 ppl	2,619.00	
3 Referee (Adjudicator)	\$582 x 9 ppl + 873 x 2 ppl	6,984.00	
	Sub-total:	16,200.00	(b)
III. Minor Event Related Expenses	Banner, Cert, Insurance, Water	3,222.52	(c)
Mr. M. C. France D. Land France	PA System, Scruitneer System, Transportation, Venue	15 531 00	(4)
IV. Major Event Related Expenses	Charge, Medal, Hire of service/ equipment, Purchase of Consumable Sports Equipment	15,731.00	(d)
	Total Expenditure met by LCSD (A):	35,153.52	(e)=(a)+(b)+(c)+(d)
B) Notional Venue Charges (NVC)	2000 2000 000 000 000 000 000 000	50,100.02	(6) (6) (6) (6)
b) Notional Venue Charges (NVC)	TALINIC (D)		
	Total NVC (B):		(1)
	on/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e ₁ g. Souvenirs			
	al Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C)		35,153.52	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$16850)		16,850.00	
2 Admission Fee: (\$			
Total (\$16850)	Total Income (D):	16,850.00	(i)
E) Total Subvention Granted by LCSD			
D	Deficiency of Expenditure met by LCSD over Income (A) - (D):	18,303.52	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	70%	(k)
	Maximum Subvention Amount (A)*(E):	24,607.46	(l)=(e)*(k)
Subvented Monitoring Fee to NSA	For Category C(IV) Community Sports Club Projects only]:	5,778.00	(m)
			(n)=(j) or (l)
	Subvented Expenditure ⁴ :	18,303.52	'revised allocatio
	Subvenieu Expenditure .	10,505.52	whichever is the le
	Net Off:	215.60	Tons total
	Savings:	3,496.88	(o)='revised
	Savings.	3,770.00	allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 青少年體育舞蹈公開賽 2023 第一站

Category : C(IV) Community Sports Club Project

Date of Programme: 7/1/2023

Venue / Destination: 香港培道小學 7 樓體育舞蹈館

No. of Athletes: 30

Description	(Original Allocation : \$27,716) (Revised Allocation : \$27,794)	Actual Expenditure		
1. Board & Lodging 1 Accommodation 2 Air Fare 3 Other Items Sub-total:	·	Breakdown	Amount (HK\$)	
1. Board & Lodging	(A) Expenditure to be met by LCSD	10		
1				
1. Staff Remuneration				
3 Other Items				
11. Staff Remuneration				
1 Official		Sub-total:		(a)
2 Referee (Scrutineer) \$873 x 2 ppl	II. Staff Remuneration		,	
Sub-total Sub-total Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total 13,770,00 Sub-total Sub-total 13,770,00 Sub-total Sub-	1 Official	\$459 x 4 ppl + \$510 x 4 ppl + \$873 x 2 ppl	5,622.00	
III. Minor Event Related Expenses Banner, Cert, Insurance, Water 3,632.92 (c) IV. Major Event Related Expenses Banner, Cert, Insurance, Water 3,632.92 (c) IV. Major Event Related Expenses PA System, Scruitneer System, Transportation, Venue Charge, Medal, Hire of service/ equipment, Purchase of 16,701.00 (d) Total Expenditure met by LCSD (A): 34,103.92 B) Notional Venue Charges (NVC) Total NVC (B): (f) C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources c.g. Souvenirs (e) 1 e.g. Uniforms	2 Referee (Scrutineer)	\$873 x 2 ppl	1,746.00	
III. Minor Event Related Expenses Banner, Cert, Insurance, Water	3 Referee (Adjudicator)	\$582 x 8 ppl + 873 x 2 ppl	6,402.00	
PA System, Scruitneer System, Transportation, Venue Charge, Medal, Hire of service/ equipment, Purchase of Consumable Sports Equipment Total Expenditure met by LCSD (A) : 34,103.92		Sub-total:	13,770.00	(b)
IV. Major Event Related Expenses Charge, Medal, Hire of service/ equipment, Purchase of Consumable Sports Equipment Total Expenditure met by LCSD (A): 34,103.92 (b) (c) (e) (a) (b) (c) (c) (c) (c) (d) (d) Total NVC (B): (f) Total NVC (B): (g) (f) (g) (h) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	III. Minor Event Related Expenses		3,632.92	(c)
Consumable Sports Equipment Total Expenditure met by LCSD (A): 34,103.92				
Total Expenditure met by LCSD (A): 34,103.92 (e)=(a)+(b)+(c)+(c)=(a)+(b)+(c)+(c)+(c)+(c)+(c)+(c)+(c)+(c)+(c)+(c	IV. Major Event Related Expenses		16,701.00	(d)
B) Notional Venue Charges (NVC) Total NVC (B): (C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources 1			24 102 02	(-)-(-)-(0-)-(-)-(-)-(-)-(-)-(-)-(-)-(-)
Total NVC (B): (C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources 1		Total Expenditure met by LCSD (A):	34,103.92	(e)=(a)+(b)+(c)+(
C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources 1 e.g. Uniforms 2 e.g. Souvenirs Total Expenditure met by Sponsorship/Donation/NSA/Others (C): Otal Programme Expenditure (A)+(B)+(C): 34,103.92 (b)=(e)+(f)+(f)=(f)=(f)=(f)=(f)=(f)=(f)=(f)=(f)=(f)=	B) Notional Venue Charges (NVC)			
1 e.g. Uniforms 2 e.g. Souvenirs (g)		Total NVC (B):		(f)
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) : (g)	C) Expenditure Met by Sponsorship/Donation	n/Contribution from the Association/Other Resources		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) : 34,103.92 (h)=(e)+(f)+(f)=(f)	1 e.g. Uniforms			
District Color C	2 e.g. Souvenirs			
Discrete Estimated Amount	Total	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Estimated Amount Actual Income 1 Entry Fee: (\$16550) 16,550.00 16,	otal Programme Expenditure (A)+(B)+(C) :		34,103.92	(h)=(e)+(f)+(g)
1 Entry Fee: (\$16550) 16,550.00 16	D) Income ²			
2 Admission Fee: (8) Total (\$16550) Total Income (D): 16,550.00 E) Total Subvention Granted by LCSD Deficiency of Expenditure met by LCSD over Income (A) - (D): 17,553,92 Maximum Subvention Level (E) ³ : 85% Maximum Subvention Amount (A)*(E): 28,988.33 Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]: 5,778.00 Subvented Expenditure ⁴ : 17,553.92 Net Off: 2,276.30 (i) (i) (i) (i) (i) (i) (i) (i	Estimated Amount		Actual Income	
Total (\$16550) Total Income (D): 16,550.00 E) Total Subvention Granted by LCSD Deficiency of Expenditure met by LCSD over Income (A) - (D): 17,553.92 Maximum Subvention Level (E) ³ : 85% Maximum Subvention Amount (A)*(E): 28,988.33 Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]: 5,778.00 Subvented Expenditure ⁴ : 17,553.92 Net Off: 2,276.30	1 Entry Fee: (\$16550)		16,550.00	
Deficiency of Expenditure met by LCSD over Income (A) - (D): 17,553,92 (j)=(e)-(i) Maximum Subvention Level (E) ³ : 85% (k) Maximum Subvention Amount (A)*(E): 28,988.33 (h)=(e)*(k) Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]: 5,778.00 (m) Subvented Expenditure ⁴ : 17,553.92 (n)=(e)*(i) or revised all witchever is follow (m) if (a)=(j) or revised	2 Admission Fee: (\$)			
Deficiency of Expenditure met by LCSD over Income (A) - (D): 17,553,92 (j)=(e)-(i) Maximum Subvention Level (E) ¹ : 85% (k) Maximum Subvention Amount (A)*(E): 28,988.33 (h)=(e)*(k) Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]: 5,778.00 (m) Subvented Expenditure ⁴ : 17,553.92 Net Off: 2,276.30 (o)=training fluid for the control of t	Total (\$16550)	Total Income (D):	16,550.00	(i)
Maximum Subvention Level (E) 3: 85% (k) Maximum Subvention Amount (A)*(E): 28,988.33 (h)=(e)*(k) Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]: 5,778.00 (m) Subvented Expenditure 4: 17,553.92 Net Off: 2,276.30 (o)=tensised (o)=tensi	E) Total Subvention Granted by LCSD			1
Maximum Subvention Level (E) 3: 85% (k) Maximum Subvention Amount (A)*(E): 28,988.33 (h)=(e)*(k) Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]: 5,778.00 (m) Subvented Expenditure 4: 17,553.92 Net Off: 2,276.30 (o)=tensised (o)=tensi	De	eficiency of Expenditure met by LCSD over Income (A) - (D):	17,553,92	(i)=(e)-(i)
Maximum Subvention Amount (A)*(E): 28,988.33 (I)=(e)*(k) Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]: 5,778.00 (m) Subvented Expenditure ⁴ : 17,553.92 Net Off: 2,276.30 (o)=tensised				
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]: Subvented Expenditure ⁴ : 17,553.92 Net Off: 2,276.30 (m) (n)-(j) or revised all whichever is lobus (m) if (n)-(j) or revised all (n)-(j) or revised (n)-(j)-(j)-(j)-(j)-(j)-(j)-(j)-(j)-(j)-(j				\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
Subvented Expenditure ⁴ : 17,553.92 (a)=(j) or 'revised all whichever is false (m) if Net Off: 2,276.30 (a)=(j) or 'revised all whichever is false (m) if (a)=(j) or 'revised (contravised		Waximum Subvention Amount (A) (E):	20,760.33	(1)-(e) (k)
Subvented Expenditure ⁴ : 17,553.92 'revised all whichever is Induced in the control of the cont	Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]:	5,778.00	(m)
Subvented Expenditure ⁴ : 17,553.92 'revised all whichever is false (m) if Net Off: 2,276.30 (c) travised.				(n)=(j) or (l)
Net Off: 2,276.30 Net Off: (a) travised (b) travised (b) travised (c)		Subvented Expanditure ⁴	17,553 02	'revised allocat
Net Off: 2,276.30		Subvenced Expenditure .	11,000.72	whichever is the
(a)=revised		Net Off:	2,276.30	
		Savings:	2,185.78	(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 全港社區體育舞蹈公開賽 Category: C(IV) Community Sports Club Project

Date of Programme: 12/2/2023

Venue / Destination: 香港培道小學 7 樓體育舞蹈館

No. of Athletes: 50

(Original Allocation : \$27,716) (Revised Allocation : \$27,794)	Actual Expenditure		
Description	Breakdown	Amount (HKS)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
	Sub-total:		(a)
II. Staff Remuneration			
1 Official	\$306 x 4 ppl + \$510 x 2 ppl + \$582 x 2 ppl	3,408.00	
2 Referee (Scrutineer)	\$582 x 2 ppl	1,164.00	
3 Referee (Adjudicator)	\$388 x 8 ppl + 582 x 2 ppl	4,268.00	
	Sub-total:	8,840.00	(b)
III. Minor Event Related Expenses	Banner, Cert, Insurance, Water	3,260.30	(c)
IV. Major Event Related Expenses	PA System, Scruitneer System, Transportation, Venue Charge, Medal, Hire of service/ equipment, Purchase of Consumable Sports Equipment	12,579.00	(d)
	Total Expenditure met by LCSD (A):	24,679.30	(e)=(a)+(b)+(c)+(d
D) National Vanue Changes (NVC)		2,,072,00	(-) (-) (-) (-)
B) Notional Venue Charges (NVC)	T . LAWICE (TO)		
	Total NVC (B):		(f)
	on/Contribution from the Association/Other Resources		
l e.g. Uniforms			
2 e.g. Souvenirs			
	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C)	:	24,679.30	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$5500)		5,500.00	
2 Admission Fee: (\$)			
Total (\$5500)	Total Income (D):	5,500.00	(i)
E) Total Subvention Granted by LCSD			
<u> </u>	eficiency of Expenditure met by LCSD over Income (A) - (D):	19,179.30	(j)=(e)-(i)
<i>D</i> .	Maximum Subvention Level (E) ³ :	70%	(k)
		I	` '
	Maximum Subvention Amount (A)*(E):	17,275.51	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only]:	5,778.00	(m)
	Subvented Expenditure ⁴ :	17,275.51	(n)=(j) or (l) 'revised allocation whichever is the leading (m) if
	Net Off:	4,740.49	(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : Coach Training Course (Elementary)
Category : D(I) Training Programme for Officials
Date of Programme : 1/4/2022-31/3/2023
Venue / Destination : Hong Kong

No. of Athletes: 77

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD		` ,	
I. Board & Lodging			
1 Accommodation ¹			i
2 Air Fare			
3 Meal Allowance			
	Sub-total:	14-	(a)
II. Staff Remuneration			
1 Coaches ¹	\$479 x2hr x30Lessons	28,740.00	
2 Instructors			
11012 471720	Sub-total;	28,740.00	(b)
III. Minor Event Related Expenses		,	(c)
IV. Major Event Related Expenses	Venue Charge: \$36000 +PA System: \$6000	42,000.00	(d)
	Total Expenditure met by LCSD (A):	70,740.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
(-)	Total NVC (B):	:1=:	(f)
(C) Expanditure Mat by Spansorship/Danation/C	Contribution from the Association/Other Resources		\'''
· · · · · · · · · · · · · · · · · · ·	South Button from the Association Other Resources)
1 e.g. Uniforms			
2 e.g. Souvenirs	penditure met by Sponsorship/Donation/NSA/Others (C):	0	(a)
	penditure met by Sponsorsmp/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):		70,740.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount	the block of the few times as the first	Actual Income	
1 Entry Fee: (\$)		X#5	
2 Admission Fee: (\$			
Total (\$	Total Income (D):	200	(i)
E) Total Subvention Granted by LCSD			ľ
Defici	ency of Expenditure met by LCSD over Income (A) - (D):	70,740.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	70%	(k)
	Maximum Subvention Amount (A)*(E):	49,518.00	(l)=(e)*(k)
	Maximum Subvention Amount (A) (L).	47,510.00	(1) (0) (1)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	:#E	(m)
	Subvented Expenditure ⁴ :	49,518.00	(n)=(j) or (l) or 'revised allocation whichever is the les Inlus (m) if
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

 $Name\ of\ Programme:\ Coach\ Training\ Course\ (Intermediate)$ $Category:\ D(I)\ Training\ Programme\ for\ Officials$ $Date\ of\ Programme:\ 1/4/2022-31/3/2023$

Venue / Destination : Hong Kong

No. of Athletes: 94

(Original Allocation : \$)	Actual Expenditure		
(Revised Allocation : \$) Description	Breakdown	Amount (HK\$)	
	Dieakuowii	Aldouit (IIK3)	
A) Expenditure to be met by LCSD I. Board & Lodging			
I. Board & Lodging 1 Accommodation 1	T T		
2 Air Fare 1			
3 Meal Allowance			
3 Weat Allowance	Sub-total:		(a)
II. Staff Remuneration	240 (0.11)		(=)
1 Coaches ¹	\$467 x2hr x70Lessons +\$479 x2hr x50Lessons	113,280.00	
2 Instructors		,	
Tigh detois	Sub-total:	113,280.00	(b)
III. Minor Event Related Expenses			(c)
IV. Major Event Related Expenses	Venue Charge: \$82 x2hr x30Lessons +\$57 x2hr	12,630.00	(d)
1v. Major Event Related Expenses	x15Lessons +\$200 x2hr x15Lessons	12,030.00	(4)
	Total Expenditure met by LCSD (A):	125,910.00	(e)=(a)+(b)+(c)+(d)
B) Notional Venue Charges (NVC)			
	Total NVC (B):	:0:	(1)
C) Expenditure Met by Sponsorship/Donation/0	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Ex	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
otal Programme Expenditure (A)+(B)+(C):		125,910.00	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		5,400.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	5,490.00	(i)
E) Total Subvention Granted by LCSD	·		
Defici	ency of Expenditure met by LCSD over Income (A) - (D):	120,510.00	(j)=(e)-(i)
Done.	Maximum Subvention Level (E) ³ :	70%	
	Maximum Subvention Amount (A)*(E):	88,137.00	(I)=(e)*(k)
	Maximum Subvention Amount (A) (E):	00,157.00	(1) (0) (10)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	30	(m)
	Subvented Expenditure ⁴ :	88,137.00	(n)=(j) or (l) 'revised allocation whichever is the leading (m) if
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: Coach Training Course (Advanced)
Category: D(I) Training Programme for Officials
Date of Programme: 1/4/2022-31/3/2023
Venue / Destination: Hong Kong

No. of Athletes: 42

(Original Allocation : \$	Actual Expenditure		
(Revised Allocation : \$	Actual Expelluture	ni-	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare			
3 Meal Allowance			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches ¹	\$479 x9hr x20days	86,220.00	
2 Instructors ¹			
	Sub-total:	86,220.00	(ь)
III. Minor Event Related Expenses			(c)
IV. Major Event Related Expenses	Venue Charge: \$9243	9,243.00	(d)
	Total Expenditure met by LCSD (A):	95,463.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B) :	ā	(f)
(C) Expenditure Met by Sponsorship/Donation	n/Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total l	Expenditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		95,463.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		*	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	<u> </u>	(i)
(E) Total Subvention Granted by LCSD	14		
<u> </u>	iciency of Expenditure met by LCSD over Income (A) - (D):	95,463.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	70%	(k)
	Maximum Subvention Amount (A)*(E):	66,824.10	(l)=(e)*(k)
	Maximum Subvention Amount (A)"(E):	00,624.10	(i)=(e) ·(k)
Subvented Monitoring Fee to NSA [F	or Category C(IV) Community Sports Club Projects only]:	×	(m)
			(n)=(j) or (l) o
	Subvented Expenditure ⁴ :	66,824.10	'revised allocation
	Subvented Expenditure .	00,027110	whichever is the les
	Savings:		(o)='revised
	Savings:		allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: Teacher Conversion Course Category: D(I) Training Programme for Officials Date of Programme: 1/4/2022-31/3/2023 Venue / Destination: Hong Kong

No. of Athletes: 8

(Original Allocation : \$	A stud Eve anditum		
(Revised Allocation : \$	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			
2 Air Fare			
3 Meal Allowance			
	Sub-total:		(a)
II. Staff Remuneration			
1 Coaches	\$479 x45hr	21,555.00	
2 Instructors ¹			
	Sub-total:	21,555.00	(b)
III. Minor Event Related Expenses			(c)
IV. Major Event Related Expenses	Venue Charge: \$27000 +PA System: \$4500	31,500.00	(d)
	Total Expenditure met by LCSD (A):	53,055.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
	Total NVC (B):	=	(f)
(C) Expenditure Met by Sponsorship/Donation/C	ontribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Exp	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		53,055.00	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	Î
1 Entry Fee: (\$)		8,500.00	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	8,500.00	(i)
(E) Total Subvention Granted by LCSD			141-1
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	44,555.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	70%	** ** **
	• /		
	Maximum Subvention Amount (A)*(E):	37,138.50	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	(a=)	(m)
	Subvented Expenditure ⁴ :	37,138.50	(n)=(j) or (l) o 'revised allocation' whichever is the les folus (m) if
	Savings:		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme : Adjudicator Training Course Category : D(I) Training Programme for Officials Date of Programme : 1/4/2022-31/3/2023 Venue / Destination : Hong Kong

No. of Athletes: 56

(Original Allocation : \$	T		
(Revised Allocation : \$	Actual Expenditure		
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			
2 Air Fare			
3 Meal Allowance			
Y C C C	Sub-total:	a	(a)
II. Staff Remuneration	9470 - 4L., -21	3,832.00	
- Couches	\$479 x4hr x2ppl	3,632.00	
2 Instructors	Sub-total:	3,832.00	(b)
III. Minor Event Related Expenses	Sub-total.	5,052.00	(c)
IV. Major Event Related Expenses	Venue Charge: \$2400 +PA System: \$400	2,800.00	(d)
	Total Expenditure met by LCSD (A):	6,632.00	(e)=(a)+(b)+(c)+(d
B) Notional Venue Charges (NVC)			
	Total NVC (B):		(f)
(C) Expenditure Met by Sponsorship/Donation/	Contribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Ex	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C) :		6,632.00	(h)=(e)+(f)+(g)
D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		3	
2 Admission Fee: (\$			
Total (\$)	Total Income (D):	W W	(i)
E) Total Subvention Granted by LCSD			
Defic	iency of Expenditure met by LCSD over Income (A) - (D):	6,632.00	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	70%	(k)
	Maximum Subvention Amount $(A)^*(E)$:	4,642.40	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	皇	(m)
	Subvented Expenditure ⁴ :	4,642.40	(n)=(j) or (l) 'revised allocatio whichever is the le Inlus (m) if (o)='revised
	Savings:		allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: WDSF Annual General Meeting

Category: D(II) Meeting/Conference Date of Programme: 5-12/6/2022 Venue / Destination: Zoom No. of Athletes: 4

(Original Allocation ; \$			i
(Revised Allocation : \$	Actual Expenditure		2
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			
2 Air Fare 1			
3 Meal Allowance	21		
77 G. S.D	Sub-total:	*	(a)
II. Staff Remuneration			
1 Coaches			
2 Instructors 1	Sub-total:	<u> </u>	(b)
III. Minor Event Related Expenses	Sub-total.		(c)
IV. Major Event Related Expenses			(d)
ATT MANJOE ETCHE REMIECE MAPCHISES	Total Expenditure met by LCSD (A):	#.	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
(b) Notional venue enanges (vive)	Total NVC (B):	_	(f)
(C) Expenditure Met by Spansorship/Danation/C	ontribution from the Association/Other Resources		
1 e.g. Uniforms	The state of the family of the		
2 e.g. Souvenirs			(
	penditure met by Sponsorship/Donation/NSA/Others (C):		(g)
Total Programme Expenditure (A)+(B)+(C):	Committee of the commit		(h)=(e)+(f)+(g)
(D) Income ² Estimated Amount		Actual Income	9
1 Entry Fee: (\$)		Actual Income	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):		(1)
(E) Total Subvention Granted by LCSD	(-,-		1 20
	ency of Expenditure met by LCSD over Income (A) - (D):	1	(j)=(e)-(i)
Deller	Maximum Subvention Level (E) ³ :	70%	*
	Maximum Subvention Amount (A)*(E):	7678	(l)=(e)*(k)
	Maximum Subvention Amount (A)"(E):	-	(1)-(0) (k)
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	¥	(m)
	Subvented Expenditure ⁴ :	ei .	(n)=(j) or (l) or 'revised allocation', whichever is the less inlus (m) if
	Savings :		(o)='revised allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2023

Name of Programme: 2022 Extraordinary General Meeting

Category: D(II) Meeting/Conference Date of Programme: 30/10/2022 Venue / Destination: Zoom No. of Athletes: 2

(Original Allocation : \$	Actual Expenditure		
(Revised Allocation : \$			
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
I Accommodation			
2 Air Fare ¹			
3 Meal Allowance			
Y 0. 60	Sub-total:	= =====================================	(a)
II. Staff Remuneration			
1 Coaches		*	
2 Instructors	Sub-total:		(II-)
THE RESERVE TO A PART A DECIMAL OF THE PART AND A PART	Sub-total:	-	(b) (c)
III. Minor Event Related Expenses IV. Major Event Related Expenses			(d)
IV. Major Event Related Expenses	Total Expenditure met by LCSD (A):		(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)	Total Expenditure met by Leon (11).		(4) (4) (6) (6)
(B) Notional venue Charges (NVC)	T-4-1 NIV.C (D)		(A)
	Total NVC (B):		(f)
	ontribution from the Association/Other Resources		
1 e.g. Uniforms			
2 e.g. Souvenirs			
	penditure met by Sponsorship/Donatlon/NSA/Others (C):	7	(g)
Total Programme Expenditure (A)+(B)+(C):		5	(h)=(e)+(f)+(g)
(D) Income ²			
Estimated Amount		Actual Income	
1 Entry Fee: (\$)		<u></u>	
2 Admission Fee: (\$)			
Total (\$	Total Income (D):	2	(1)
(E) Total Subvention Granted by LCSD			
Deficie	ency of Expenditure met by LCSD over Income (A) - (D):	7.2	(j)=(e)-(i)
	Maximum Subvention Level (E) ³ :	70%	(k)
	Maximum Subvention Amount (A)*(E):	=	(l)=(e)*(k)
	. , , ,		
Subvented Monitoring Fee to NSA [For	Category C(IV) Community Sports Club Projects only]:	<u> </u>	(m)
	Subvented Expenditure ⁴ :	*	(n)=(j) or (l) or 'revised allocation', whichever is the less folus (m) if (o)='revised
	Savings:		allocation' - (n)

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

Detailed breakdown of the expenditure should be provided.

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

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

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

Statement of Use of Reserve Fund (Statement 4)

For the Financial Year Ended 31 March 2023

Description of Item/Prog	ramme	Approved Amount ² (HK\$) (a)	Actual Expenditure (HK\$) (b)	Savings ³ (HK\$) (c)=(a)-(b)
A) Use of Reserve Fund Approved in 2022-23 Personnel Expenses (a)				
(b)	Personnel Expenses Sub-total			
Office Expenses (a) Use for electricity installation		20,250.00	20,250.00	
(b) Use for covering the office renovation		93,350.00	93,350.00	≅ ≨
(c) Use for miscellaneous items	007 P	35,453.00	11,185.00	24,268.00
Programme Expenses	Office Expenses Sub-total	149,053.00	124,785.00	24,268.00
(a)				
(b)	Programme Expenses Sub-total			
Use of Reserve Fund 202V-2W Total				
B) Use of Reserve Fund Approved in 202W-2X				
Personnel Expenses (a)				
(b)				
0.55	Personnel Expenses Sub-total			
Office Expenses (a)				
(b)	0.00			
Programme Expenses	Office Expenses Sub-total	-		
(a)				
(b)	Programme Expenses Sub-total			
	1108 = Former = 10			
Use of Reserve Fund 202W-2X Total				
C) Use of Reserve Fund Approved in 202X-2Y				
Personnel Expenses (a)				
(a) (b)				
Office Expanses	Personnel Expenses Sub-total			
Office Expenses (a)				
(b)	Office Francisco Culture			
Programme Expenses	Office Expenses Sub-total			
(a)				
(b)	Programme Expenses Sub-total			
Hea of Desertin Fund 191V 1V Total				
Use of Reserve Fund 202X-2Y Total				
otal for Approved Use of Reserve Fund: (A)+(B	s)+(C)	149,053.00	124,785.00	24,268.00
	, , ,			

¹ For items which were completed in years 202W-2X with expenditure already reported in the respective annual accounts, they should not be included again to avoid duplication of recognised savings.

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

^{3 &#}x27;Savings' is recognised for completed items/programmes only. It is taken as 'nil' if there is deficiency of income over expenditure. For uncompleted items/programmes, please mark 'N.A.' under 'Savings'.

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