

HONG KONG DANCESPORT ASSOCIATION LIMITED

ANNUAL ACCOUNTS OF THE SUBVENTION AND THE RESERVE FUND
FOR THE YEAR ENDED 31 MARCH 2022

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

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黃慶達會計師事務所有限公司

**INDEPENDENT ASSURANCE REPORT
TO THE EXECUTIVE COMMITTEE OF
HONG KONG DANCESPORT ASSOCIATION LIMITED ("THE ASSOCIATION")**

We have been engaged to conduct a reasonable assurance examination on the accompanying Association's Annual Accounts of the subvention and the reserve fund on pages 3 to 71 (attached herewith) for the year ended 31 March 2022, 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 2021-22 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 Control

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 Control 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
HONG KONG DANCESPORT ASSOCIATION LIMITED ("THE ASSOCIATION")**

- 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.

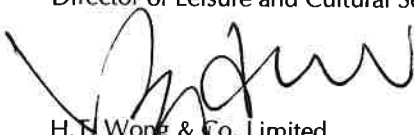
We planned and conducted our reasonable assurance examination so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give our conclusions as to whether the Annual Accounts have been properly prepared from the books and records 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. N. Wong & Co. Limited
Certified Public Accountants (Practising)
Hong Kong
7 October 2022

Wong Hing Tat
Practising Certificate number P02031



NSA: Hong Kong DanceSport Association Limited

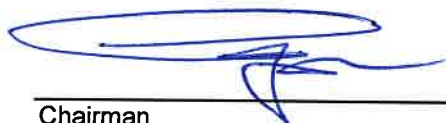
ANNUAL ACCOUNTS OF THE SUBVENTION AND THE RESERVE FUND
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022

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 2022 set out in pages 4 to 71 which comprises :

- a. Summary of Cash Subvention under the Sports Subvention Scheme of LCSD
 - b. Statement of Personnel Expenses (Statement 1)
 - c. Statement of Office Expenses (Statement 2)
 - d. Statement of Programme Expenses (Statement 3)
 - e. Statement of Use of Reserved Fund (Statement 4)
- are complete, true and correct.



Chairman
(Name: Yip Chi Wai)



Treasurer
(Name: Mok Chi Keung)

- 7 OCT 2022

Date:



Association's Chop

**Summary of Cash Subvention to Hong Kong DanceSport Association Limited
under the Sports Subvention Scheme of Leisure and Cultural Services Department
for the Financial Year Ended 31 March 2022
(with effect from April 2021)**

	HK\$	
Cash subvention from LCSD		
Original cash subvention allocated at the beginning of the financial year ¹		
(i) Subvention for Personnel Expenses	1,216,276.00	
(ii) Subvention for Office Expenses	499,500.00	
(iii) Subvention for Programme Expenses, breakdown into:		
International Events Held outside Hong Kong	641,700.00	
National/Junior Squad Training Programme	291,408.00	
Regional Squad Training Programme	392,280.00	
Senior Dancesport Course	81,500.00	
School Sports Programme	563,780.00	
Local Competitions	521,413.00	
Community Sports Club Projects	711,134.00	
Official Training Programme	363,806.00	
Meetings/Conference	77,840.00	
AA (part-time) for feeder Programme	52,200.00	
MPF Contribution for Part-time	2,610.00	
Programme Expenses sub-total	3,699,671.00	
Total original cash subvention	5,415,447.00	(a)
Add: Additional subvention from LCSD		
Uncomplete/Cross-year Programmes (2020-2021)	176,000.00	
- Office Expenses - Special one-off grant (2020-2021)	176,000.00	(b)
Less: Saving to reserve for 2021-22		
Personnel Expenses	108,236.08	
Office Expenses	30,310.55	
B(I) National Squad Training	133,795.50	
B(II) Regional Squad Training	54,630.24	
C(III) Local Competition	101,281.74	
C(IV) Community Sport Club programmes	43,057.75	
D(I) Training Programme for Officials	188,217.92	
D(II) Meeting/Conference	75,397.50	
AA (Part-time) for Feeder Programmes	36,540.00	
	771,467.28	(c)
Less: Subvention netted off for 2021-22		
Office Expenses	147.49	
A(I) International Competition	438,727.47	
C(I) Senior Training Course	27,910.00	
C(II) School Sport Programme	517,487.34	
C(IV) Community Sport Club programmes	98,003.06	
	1,082,275.36	(c)
Total cash subvention from LCSD for the year	3,737,704.36	(d)=(a)+(b)-(c)
Expenditure³		
Expenditure incurred for the year 2021-22	6,314,417.43	
Total expenditure incurred for the year 2021-22	6,314,417.43	(e)
Surplus/(Deficiency) of subvention over expenditure	(2,576,713.07)	(f)=(d)-(e)
Other income (i.e. other than LCSD subvention)⁴		
(i) Entry fee / Admission fee	1,154,205.85	
(ii) Bank interest generated from LCSD Subvention and Reserve Fund	11.32	
(iii) Reserve Fund	112,140.00	
(iv) Contribution from the Association	-	
(v) Cash Sponsor	10,000.00	
(vi) Other Resources (Contribution from athlete)	1,299,234.23	
	2,575,591.40	(g)
Total Surplus/(Deficiency) of income over expenditure	(1,121.67)	(h)=(f)+(g)

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

² This refers to the amount of subvention allocated for 2020-21 which is subsequently netted off by the LCSD within the same financial year 2020-21 (e.g. due to cancellation of programmes). The total amount of subvention netted off for 2020-21 may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.

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

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

Name of NSA: Hong Kong DanceSport Association

Statement of Personnel Expenses (Statement 1)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

HK\$

Cash subvention from LCSD 1,216,276.00 (a)

Expenditure

(A) Expenditure met by LCSD

Approved Subvented Posts	Original Allocation (HK\$)	Revised Allocation (HK\$) ¹			Actual Expenditure ⁴ (HK\$)
		Additional Allocation ²	Net-off Amount ³	Total Net Allocation	
1. Sports Executive	615,006.00	10,440.00		625,446.00	615,006.00
2. Administrative Assistant	586,845.00	3,985.00		590,830.00	493,033.92
Total	1,201,851.00	14,425.00	-	1,216,276.00	1,108,039.92 (b)

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

(C) Total expenditure for Personnel Expenses 1,108,039.92 (d)=(b)+(c)

Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD 108,236.08 (e)=(a)-(b)

Other income

(i) Sponsorship / Donation - (f)

(ii) Contribution from the Association/Other Resources⁵ - (g)

Surplus/(Deficiency) for Personnel Expenses 108,236.08 (h)=(a)-(d)+(f)+(g)

Savings from LCSD cash subvention - (i)=(e) or 0
[If (e)<0, then savings=0]

¹ There is no need to include the approved use of Reserve Fund e.g. for Performance Incentive Pay. The amount should be dealt with separately in the Statement of Use of Reserve Fund.

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

³ This is the amount of subvention allocated for 2019-20 which is subsequently netted off by the LCSD within the same financial year 2019-20. The total amount of subvention netted off for 2019-20 may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.

⁴ Actual expenditure covers the expenses incurred for personnel expenses of subvented posts (full-time and part-time) incurred, inclusive of MPF contribution. Expenses in respect of staff beyond the age of 60 should not be subvented by LCSD. Besides, the subvention for each part-time staff should not exceed the maximum conditioned monthly working hours of a permanent post.

⁵ The 'Expenditure met by NSA' as stated under (B) in this Statement (if any) should be taken into account in arriving at the amount of 'Contribution from NSA' for personnel expenses.

Statement of Office Expenses (Statement 2)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

	HK\$
Cash subvention from LCSD	499,500.00
Add: Uncompleted/Cross-year Programmes and brought down from 2020-21	
Additional Fund - Special one-off grant (2020-2021)	<u>176,000.00</u>
	675,500.00
Less: Uncompleted/Cross-year Programmes and brought down from 2020-21	
Additional Fund - Special one-off grant (2020-2021)	<u>147.49</u>
	675,352.51 (a)

Expenditure

(A) Expenditure Met by LCSD

Expenses	Original Allocation (HK\$)	Revised Allocation (HK\$) ¹			Actual Expenditure ¹ (HK\$)
		Additional Allocation ²	Net-off Amount ³	Total Net Allocation	
Administration Expenses ⁴					
- Utilities					13,542.00
- Office equipment and furniture					
- Furniture & Fixture					13,179.06
- Equipment					122,793.60
- Telephone/fax/IDD					4,582.00
- Photocopying Charges					3,099.16
- Stamps and Postage					616.25
- Stationery					3,348.91
- Travelling					2,277.40
- others (please specify): Membership fee					7,198.61
- others (please specify): Licence fee					15,850.44
- others (please specify): Repair & maintenance					9,186.90
- others (please specify): Internet					13,646.00
- others (please specify): Bank Charges					1,960.00
- others (please specify): Office Supplies					980.00
- others (please specify): Filing fee & BR fee					727.00
- Others: Medical & Sanitiser					7,055.00
- Others: Upgrade Company Network					28,000.00
Sub-total of Administration Expenses	324,900.00			324,900.00	248,042.33
Rent and Rates ⁵	100,800.00			100,800.00	184,160.00
Audit Fee ⁶	60,100.00			60,100.00	25,000.00
Insurance Premium Fee ⁷	13,700.00			13,700.00	11,987.12
Special one-off grant (2020-2021)	176,000.00		147.49	175,852.51	
- AoA Filing					7,500.00
- Health Check					
HKIoD					48,000.00
H.T. Wong & Co Litimed					28,000.00
- Update MYOB software					9,776.00
- Accounting Service					
H.T. Wong & Co Litimed					23,500.00
Sue (2021.12.1-2022.3.31)					24,000.00
Wah (2021.12.1-2022.3.31)					24,000.00
- Breaking Scrutineer Training					
Course in Nov 2021					6,077.01
Course in Mar 2022					4,999.50
Total	675,500.00	-	147.49	675,352.51	645,041.96 (b)

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

(C) Total expenditure for Office Expenses 645,041.96 (d)=(b)+(c)

Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD 30,310.55 (e)=(a)-(b)

Other income

(i) Sponsorship / Donation (f)

(ii) Contribution from the Association/Other Resources⁸ (g)

Surplus/(Deficiency) for Office Expenses 30,310.55 (h)=(a)-(d)+(f)+(g)

Savings from LCSD subvention 30,310.55 (i)=(e) or 0
[If (e)<0, then savings=0]Ex-gratia Payment to the Sports Personnel (List out the Breakdown) 28,116.00
Scrutineer Training on 23/1 & 5-6/2
Coach Fee: \$467 x 12hr x 4ppl+
Organizer Fee: \$95 x 60hr x 1ppl¹ There is no need to include the approved use of Reserve Fund e.g. for Performance Incentive Pay. The amount should be dealt with separately in the Statement of Use of Reserve Fund.² This includes virement of funds approved by LCSD. Please provide details of the approved virement in (+) and virement out (-).³ This is the amount of subvention allocated for 2019-20 which is subsequently netted off by the LCSD within the same financial year 2019-20. The total amount of subvention netted off for 2019-20 may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.⁴ No 'sundry' expenses should be reported.⁵ Only rent and rates for office of the NSA accommodated outside the Olympic House are included under 'Rent and Rates'.⁶ 'Audit Fee' covers only those fees in respect of reasonable assurance engagement on Annual Accounts of the Subvention and the Reserve Fund. Audit fees in respect of audit of the association as a whole should not be included.⁷ 'Insurance Premium Fee' refers to the premium expenses for public liability insurance in respect of subvented programmes.⁸ The 'Expenditure met by NSA' as stated under (B) in this Statement (if any) should be taken into account in arriving at the amount of 'Contribution from NSA' for office expenses.

Statement of Programme Expenses (Statement 3)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

	HK\$
(I) Allocation for 2021-22	
Cash subvention from LCSD (Revised Allocation)	3,699,671.00
Less: Uncompleted/Target Not-Met Programmes	
Cat A(I) International Event Held Outside Hong Kong	438,727.47
Cat C(I) Training Programme	27,910.00
Cat C(II) School Sports Programme	517,487.34
Cat C(IV) Community Sports Club Programme	98,003.06
	2,617,543.13

(a)

Expenditure**(A) Expenditure Met by LCSD**

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$) ¹			Actual Expenditure ⁴ (HK\$)	Subvented Expenditure ⁵ (HK\$)	Savings (if any) ⁶ (HK\$)	Breakdown as per Appendix
		Additional Allocation ²	Net-off Amount ³	Total Net Allocation				
COMPLETED PROGRAMMES								
<u>Cat A(I) International Event Held Outside Hong Kong</u>								
(a) 中國體育舞蹈俱樂部聯賽(河南站)					3,761.25	3,385.13		A1.1
(b) 第十四屆珠江三角洲標準舞、拉丁舞全國公開賽					3,596.92	3,237.23		A1.2
(c) 中國體育舞蹈公開系列賽(上海站)					10,500.66	9,450.59		A1.3
(d) 2021中國絲綢首屆舞蹈文化藝術節					4,842.32	4,358.09		A1.4
(e) WDSF Ten Dance Open					27,463.95	24,717.56		A1.5
(f) 2021年中國深圳福田體育舞蹈公開賽					5,394.75	4,855.28		A1.6
(g) WDSF World Championship Ten Dance					28,062.17	25,255.95		A1.7
(h) 2021年藝合時代第六屆國際標準舞(體育舞蹈)公開賽					8,021.84	7,219.66		A1.8
(i) WDSF World Breaking Championship					92,007.43	82,007.43		A1.9
(j) 深圳市第十二屆體育舞蹈錦標賽					2,917.83	2,626.05		A1.10
(k) The 2nd National Online Championship					10,888.24	6,706.24		A1.11
(l) The Star Championship 2022					32,392.58	29,153.32		A1.12
Cat A(I) Sub-total ⁹	641,700.00	-	438,727.47	202,972.53	229,849.94	202,972.53		
Category A Sub-total	641,700.00	-	438,727.47	202,972.53	229,849.94	202,972.53		
<u>Cat B(I) National/Junior Squad Training Programme</u>								
(a) National & Youth Squad Training	291,408.00	-	-	291,408.00	851,645.08	157,612.50	133,795.50	Bl.1
Cat B(I) Sub-total	291,408.00	-	-	291,408.00	851,645.08	157,612.50	133,795.50	
<u>Cat B(II) Regional Squad Training Programme</u>								
(a) Regional Squad Training	392,280.00	-	150,000.00	242,280.00	775,974.00	187,649.76	54,630.24	BlI.1
Cat B(II) Sub-total	392,280.00	-	150,000.00	242,280.00	775,974.00	187,649.76	54,630.24	
Category B Sub-total	683,688.00	-	150,000.00	533,688.00	1,627,619.08	345,262.26	188,425.74	
<u>Cat C(I) Training Programme</u>								
Senior Dancesport Course 2021-22	81,500.00	-	27,910.00	53,590.00	100,090.00	53,590.00	-	Cl
Cat C(I) Sub-total	81,500.00	-	27,910.00	53,590.00	100,090.00	53,590.00	-	
<u>Cat C(II) School Sports Programme</u>								
(a) Sport Demonstration	29,600.00	-	16,260.00	13,340.00	20,650.00	13,340.00	-	ClI-1
(b) Easy Sports Programme	145,920.00	-	140,131.34	5,788.66	8,822.00	5,788.66	-	ClI-2
(c) Outreach Coaching(Non School Team)	180,000.00	-	180,000.00	-	-	-	-	ClI-3
(b) Outreach Coaching(School Team)	208,260.00	-	181,096.00	27,164.00	45,864.00	27,164.00	-	ClI-4
Cat C(II) Sub-total	563,780.00	-	517,487.34	46,292.66	75,336.00	46,292.66	-	
<u>Cat C(III) Local Competition</u>								
(a) The 18th Hong Kong School DanceSport Championships	179,740.00	150,000.00	-	329,740.00	760,816.87	526,456.87	(196,716.87)	ClII-1
(b) Hong Kong School DanceSport Open	156,396.00	-	-	156,396.00	164,797.40	18,997.40	137,398.60	ClII-2
(c) Hong Kong Senior Championships	185,277.00	-	-	185,277.00	34,276.99	24,676.99	160,600.01	ClII-3
Cat C(III) Sub-total	521,413.00	150,000.00	-	671,413.00	959,891.26	570,131.26	101,281.74	
<u>Cat C(IV) Community Sports Club Programme</u>								
(a) CSC Training Programme								
1 盈藝體育舞蹈協會 A	25,325.00	-	1,713.60	23,611.40	46,521.00	23,421.00	190.40	CIV-1
2 盈藝體育舞蹈協會 B	19,953.00	-	1,088.00	18,865.00	32,953.00	16,153.00	2,712.00	CIV-2
3 盈藝體育舞蹈協會 C	19,953.00	-	11,863.50	8,089.50	12,027.00	8,089.50	-	CIV-3
4 紫荊體育舞蹈協會 A	19,953.00	-	2,822.00	17,131.00	30,913.00	14,113.00	3,018.00	CIV-4
5 紫荊體育舞蹈協會 B	19,953.00	-	2,581.45	17,371.55	31,196.00	14,396.00	2,975.55	CIV-5
6 喜悅坊 A	19,953.00	-	3,714.00	16,239.00	31,464.00	16,239.00	-	CIV-6
7 喜悅坊 B	19,953.00	-	4,527.00	15,426.00	29,601.00	15,426.00	-	CIV-7
8 滙聚體育舞蹈協會	25,325.00	-	3,381.63	21,943.37	32,909.00	21,943.37	-	CIV-8
9 菁萃體育舞蹈協會	19,953.00	-	2,596.00	17,357.00	32,057.00	17,357.00	-	CIV-9
10 為舞者體育舞蹈學會 A	19,953.00	-	-	19,953.00	34,233.00	17,433.00	2,520.00	CIV-10
11 為舞者體育舞蹈學會 B	19,953.00	-	4,056.00	15,897.00	30,597.00	15,897.00	-	CIV-11
12 常舞坊 A	25,325.00	-	3,412.63	21,912.37	35,903.00	21,912.37	-	CIV-12
13 常舞坊 B	25,325.00	-	-	25,325.00	44,597.00	25,325.00	-	CIV-13
14 群青體育舞蹈協會 A	19,953.00	-	3,550.00	16,403.00	27,103.00	16,403.00	-	CIV-14
15 群青體育舞蹈協會 B	19,953.00	-	1,180.00	18,773.00	31,573.00	18,773.00	-	CIV-15
16 燦舞坊 A	19,953.00	-	1,180.00	18,773.00	31,573.00	18,773.00	-	CIV-16
17 燦舞坊 B	19,953.00	-	4,293.00	15,660.00	24,785.00	15,660.00	-	CIV-17
18 卓姿舞蹈學會	19,953.00	-	-	19,953.00	34,233.00	17,433.00	2,520.00	CIV-18
19 群藝體育舞蹈協會 A	19,953.00	-	5,103.00	14,850.00	27,975.00	14,850.00	-	CIV-19
20 群藝體育舞蹈協會 B	19,953.00	-	5,544.00	14,409.00	27,009.00	14,409.00	-	CIV-20
21 荃青體育舞蹈協會 A	25,325.00	-	10,648.75	14,676.25	30,145.00	14,676.25	-	CIV-21
22 荃青體育舞蹈協會 B	25,325.00	-	397.80	24,927.20	48,469.00	20,969.00	3,958.20	CIV-22
23 聯合舞蹈協會	19,953.00	-	7,026.00	12,927.00	32,427.00	12,927.00	-	CIV-23

24	青少年體育舞蹈訓練學會 A	19,953.00		3,653.00	16,300.00	25,900.00	16,300.00	-	CIV-24
25	青少年體育舞蹈訓練學會 B	25,325.00		248.00	25,077.00	38,277.00	25,077.00	-	CIV-25
26	天藝舞坊 A	25,325.00		490.50	24,834.50	45,047.00	24,834.50	-	CIV-26
27	天藝舞坊 B	25,325.00		-	25,325.00	48,678.00	25,325.00	-	CIV-27
(b) CSC Competition									
28	全港社區體育舞蹈公開賽香港2021第一站	12,271.00	-	-	12,271.00	66,748.39	4,275.00	7,996.00	CIV-28
29	全港社區體育舞蹈公開賽香港2021第二站	12,271.00	-	2,006.00	10,265.00	47,528.84	4,275.00	5,990.00	CIV-29
30	全港社區體育舞蹈公開賽香港2021第三站	12,271.00	-	2,006.00	10,265.00	44,278.00	4,275.00	5,990.00	CIV-30
31	全港社區體育舞蹈公開賽香港2021第四站	12,271.00	-	2,808.40	9,462.60	39,948.15	4,275.00	5,187.60	CIV-31
32	全港社區體育舞蹈公開賽香港2021第五站	12,271.00	-	2,312.80	9,958.20	28,241.50	11,691.50	-	CIV-32
(c) Formation of new CSCs and Performance Monitoring (31CSC*20hrs*\$95)									
		62,700.00	-	3,800.00	58,900.00	58,900.00	58,900.00	-	
Cat C(IV) Sub-total		711,134.00	-	98,003.06	613,130.94	1,183,809.88	571,806.49	43,057.75	
Category C Sub-total		1,877,827.00	150,000.00	643,400.40	1,384,426.60	2,319,127.14	1,241,820.41	144,339.49	
Cat D(I) Training Programme for Officials									
(a) Coach Training Course (Partial cancelled)									
		-	-	-	-	238,485.00	166,939.50	-	DI.1
(b) Scrutineer Training Course									
		-	-	-	-	-	-	-	DI.2
(c) Adjudicator Training Course									
		-	-	-	-	7,472.00	5,230.40	-	DI.3
(d) DJ Training Course									
		-	-	-	-	4,883.11	3,418.18	-	DI.4
Cat D(I) Sub-total ⁸		363,806.00	-	-	363,806.00	250,840.11	175,588.08	188,217.92	
Cat D(II) Meeting/Conference									
(a) WDSF Annual General Meeting									
		-	-	-	-	-	-	-	DI.1
(b) WDSF Judge Congress for Breaking									
		-	-	-	-	3,489.28	2,442.50	-	DI.2
Cat D(II) Sub-total ⁸		77,840.00	-	-	77,840.00	3,489.28	2,442.50	75,397.50	
Category D Sub-total		441,646.00	-	-	441,646.00	254,329.39	178,030.58	263,615.42	

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$) ¹			Actual Expenditure ⁴ (HK\$)	Subvented Expenditure ⁵ (HK\$)	Savings (if any) ⁶ (HK\$)	Breakdown as per Appendix
		Additional Allocation ²	Net-off Amount ³	Total Net Allocation				
AA (Part-time) for Feeder Programmes	52,200.00	-	-	52,200.00	17,400.00	17,400.00	34,800.00	
MPF Contribution for Part-time Officials⁷	2,610.00	-	-	2,610.00	870.00	870.00	1,740.00	
Completed Programmes Total	3,699,671.00	150,000.00	1,232,127.87	2,617,543.13	4,449,195.55	1,986,355.78	632,920.65	(b)
UNCOMPLETED/CROSS-YEAR PROGRAMMES								
Uncompleted and carried forward to 201Y-1Z								
(a) XYZ Training Scheme								
	-	-	-	-	-	-	-	
(b) PQR League Competition								
	-	-	-	-	-	-	-	
Uncompleted/Cross-year Programmes Total								(c)
Expenditure met by LCSD Total							4,449,195.55	(d)=(b)+(c)
(B) Expenditure met by Sponsorship/Donation/Contribution from the Association/Other Resources							-	(e)
(C) Total expenditure for Programme Expenses							4,449,195.55	(f)=(d)+(e)
Surplus/(Deficiency) of LCSD subvention allocated in 2021-22 over actual expenditure met by LCSD							(1,831,652.42)	(g)=(a)-(b)-(c)
Other income								
(i) Entry fee / Admission fee							1,154,205.85	(h)
(ii) Sponsorship / Donation							10,000.00	(i)
(iii) Contribution from Athlete							1,299,234.23	(j)
Surplus/(Deficiency) of income for Programme Expenses							631,787.66	(k)=(a)-(f)+(h)+(i)+(j)

(III) Cross-year Programmes Brought Forward from 2021-22

	Original Cash Subvention (HK\$)	Revised Allocation (HK\$) ¹			Actual Expenditure ⁴ (HK\$)	Subvented Expenditure ⁵ (HK\$)	Savings (if any) ⁶ (HK\$)	Breakdown as per Appendix
		Additional Allocation ²	Net-off Amount ³	Total Net Allocation				
Brought forward from 2021-2022 and completed								
Cross-year Programmes Total	-	-	-	-	-	-	-	(l)

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

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

³ This is the amount of subvention allocated for 2019-20 which is subsequently netted off by the LCSD within the same financial year 2019-20 (e.g. due to cancellation of programmes). The total amount of subvention netted off for 2019-20 may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.

⁴ Actual expenditure incurred for the subvented programmes (i.e. not for other purposes) are to be included. This covers the expenditure to be subvented by the LCSD and NSA.

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

- ⁵ 'Subvented Expenditure' is the expenditure incurred and to be subvented by the LCSD for a completed programme after taking into account the income and maximum subvention level as shown in the Appendix to Statement 3 for each programme).
- ⁶ 'Savings' is recognised for completed programmes only.
- ⁷ All the MPF contribution for part-time officials (including those incurred for individual programmes) should be aggregated and reflected under this expense item. For MPF contribution in respect of subvented posts (both full-time and part-time), it should be reflected in the Statement of Personnel Expenses (i.e. Statement 1).
- ⁸ The 'Expenditure met by NSA' as stated under (B) in this Statement (if any) should be taken into account in arriving at the amount of 'Contribution from NSA' for programmes expenses.
- ⁹ The approved subvention amount does not be amortised for each programmes.

Please provide the amounts with 2 places of decimal.

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

Appendix to Statement A1.1

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 中國體育舞蹈俱樂部聯賽(河南站)

Category : A I International Competitions

Date of Programme : 29/4-1/5/2021

Venue / Destination: 中國河南

No. of Athletes : 2

(Original Allocation : \$)	Actual Expenditure	
(Revised Allocation : \$)	Breakdown	Amount (HK\$)
Description		
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		875.93
2 Air Fare ¹		1,715.32
3 Other Items	Meal Allowance	1,170.00
Sub-total:		3,761.25 (a)
II. Staff Remuneration		
1 Coaches ¹		
2 Instructors ¹		
Sub-total:		- (b)
III. Minor Event Related Expenses		
IV. Major Event Related Expenses		- (c)
Total Expenditure met by LCSD (A) :		3,761.25 (d)
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		- (e)=(a)+(b)+(c)+(d)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		- (f)
Total Programme Expenditure (A)+(B)+(C) :		3,761.25 (g)
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$)		376.12
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	376.12 (h)=(e)+(f)+(g)
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		3,385.13 (i)
Maximum Subvention Level (E)³ :		90% (j)=(e)-(i)
Maximum Subvention Amount (A)*(E) :		3,385.13 (k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		- (l)=(e)*(k)
Subvented Expenditure⁴ :		3,385.13 (m)
Savings :		(n)=(j) or (l) or 'revised allocation', whichever is the less (plus (m) if (o)='revised allocation' - (n))

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement A1.2

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 第十四屆珠江三角洲標準舞、拉丁舞全國公開賽

Category : A I International Competitions

Date of Programme : 2-4/5/2021

Venue / Destination: 中國廣州

No. of Athletes : 2

(Original Allocation : \$)	Actual Expenditure	
(Revised Allocation : \$)	Breakdown	Amount (HK\$)
Description		
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		384.33
2 Air Fare ¹		1,532.59
3 Other Items	Meal Allowance	1,680.00
		Sub-total:
		3,596.92 (a)
II. Staff Remuneration		
1 Coaches ¹		
2 Instructors ¹		
		Sub-total:
		- (b)
III. Minor Event Related Expenses		
IV. Major Event Related Expenses		
	Meal Allowance	
		Total Expenditure met by LCSD (A) :
		3,596.92 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		
		Total NVC (B) :
		- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :
		- (g)
Total Programme Expenditure (A)+(B)+(C) :		3,596.92 (h)=(e)+(f)+(g)
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$)		359.69
2 Admission Fee: (\$)		
Total (\$)		
		Total Income (D) :
		359.69 (i)
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		3,237.23 (j)=(e)-(i)
Maximum Subvention Level (E)³ :		90% (k)
Maximum Subvention Amount (A)*(E) :		3,237.23 (l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		- (m)
Subvented Expenditure⁴ :		3,237.23 (n)=(j) or (l) or 'revised allocation', whichever is the less folus (m) if (o)='revised allocation' - (n)
Savings :		

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement A1.3

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 中國體育舞蹈公開系列賽(上海站)

Category : A I International Competitions

Date of Programme : 13-19/5/2021

Venue / Destination: 中國上海

No. of Athletes : 2

(Original Allocation : \$)	Actual Expenditure	
(Revised Allocation : \$)		
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		3,232.58
2 Air Fare ¹		3,230.22
3 Other Items	Meal Allowance	2,800.00
		Sub-total:
		9,262.80 (a)
II. Staff Remuneration		
1 Coaches ¹		
2 Instructors ¹		
		Sub-total:
		- (b)
III. Minor Event Related Expenses		
IV. Major Event Related Expenses		
	Entry Fee	1,237.86
		Total Expenditure met by LCSD (A) :
		10,500.66 (c)
(B) Notional Venue Charges (NVC)		
		Total NVC (B) :
		- (d)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :
		- (e)=(a)+(b)+(c)+(d)
Total Programme Expenditure (A)+(B)+(C) :		10,500.66 (f)
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$)		1,050.07
2 Admission Fee: (\$)		
Total (\$)		
		Total Income (D) :
		1,050.07 (g)
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		9,450.59 (h)=(e)+(f)+(g)
Maximum Subvention Level (E)³ :		90% (i)
Maximum Subvention Amount (A)*(E) :		9,450.59 (j)=(i)*(h)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		- (k)
Subvented Expenditure⁴ :		9,450.59 (l)=(j) or (i) or 'revised allocation', whichever is the less plus (m) if (o)='revised allocation' - (n)
Savings :		

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement A1.4

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 2021中國綿陽首屆舞蹈文化藝術節
 Category : A I International Competitions
 Date of Programme : 28-30/5/2021
 Venue / Destination: 中國四川
 No. of Athletes : 2

(Original Allocation : \$)	Actual Expenditure	
(Revised Allocation : \$)	Breakdown	Amount (HK\$)
Description		
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		3,672.32
2 Air Fare ¹		1,170.00
3 Other Items	Meal Allowance	
Sub-total:		4,842.32
II. Staff Remuneration		
1 Coaches ¹		
2 Instructors ¹		
Sub-total:		-
III. Minor Event Related Expenses		
IV. Major Event Related Expenses		
Total Expenditure met by LCSD (A) :		4,842.32
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		4,842.32
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$)		484.23
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	484.23
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		4,358.09
Maximum Subvention Level (E)³ :		90%
Maximum Subvention Amount (A)*(E) :		4,358.09
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		-
Subvented Expenditure⁴ :		4,358.09
Savings :		

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

- ¹ Detailed breakdown of the expenditure should be provided.
- ² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.
- ³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.
- ⁴ The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.

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

Appendix to Statement A1.5

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : WDSF Ten Dance Open
 Category : A I International Competitions
 Date of Programme : 4-8/11/2021
 Venue / Destination: Usti nad Labem, Czech Republic
 No. of Athletes : 2

(Original Allocation : \$)	Actual Expenditure	
(Revised Allocation : \$)	Breakdown	Amount (HK\$)
Description		
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		3,014.04
2 Air Fare ¹	\$9489 (HK > Czech) + \$9304.68 (Czech>Italy)	18,793.68
3 Other Items	Meal Allowance ^c	2,625.00
Sub-total:		24,432.72 (a)
II. Staff Remuneration		
1 Coaches ¹		
2 Instructors ¹		
Sub-total:		- (b)
III. Minor Event Related Expenses	Overseas Travelling + PCR Test	2,760.72 (c)
IV. Major Event Related Expenses	Entry Fee	270.51 (d)
Total Expenditure met by LCSD (A) :		27,463.95 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		- (g)
Total Programme Expenditure (A)+(B)+(C) :		27,463.95 (h)=(e)+(f)+(g)
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$)		2,746.39
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	2,746.39 (i)
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		24,717.56 (j)=(e)-(i)
Maximum Subvention Level (E)³ :		90% (k)
Maximum Subvention Amount (A)*(E) :		24,717.56 (l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		- (m)
Subvented Expenditure⁴ :		24,717.56 (n)=(j) or (l) or 'revised allocation', whichever is the less totus (m) if (o)='revised allocation' - (n)
Savings :		

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

- ¹ Detailed breakdown of the expenditure should be provided.
- ² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.
- ³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.
- ⁴ The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.

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

Appendix to Statement A1.6

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 2021年中國深圳福田體育舞蹈公開賽

Category : A I International Competitions

Date of Programme : 12-13/11/2021

Venue / Destination: 中國深圳

No. of Athletes : 2

(Original Allocation : \$)	Actual Expenditure	
(Revised Allocation : \$)	Breakdown	Amount (HK\$)
Description		
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		305.34
2 Air Fare ¹		1,435.92
3 Other Items	Meal Allowance ^c	1,120.00
Sub-total:		2,861.26
II. Staff Remuneration		
1 Coaches ¹		
2 Instructors ¹		
Sub-total:		-
III. Minor Event Related Expenses		
	Overseas Travelling	175.66
IV. Major Event Related Expenses		
	Entry Fee	2,357.83
Total Expenditure met by LCSD (A) :		5,394.75
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		5,394.75
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$)		539.47
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	539.47
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		4,855.28
Maximum Subvention Level (E)³ :		90%
Maximum Subvention Amount (A)*(E) :		4,855.28
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		-
Subvented Expenditure⁴ :		4,855.28
Savings :		

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement A1.7

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : WDSF World Championship Ten Dance

Category : A I International Competitions

Date of Programme : 18-23/11/2021

Venue / Destination: Elblag, Poland

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		1,796.56
2 Air Fare ¹	\$10262.62 (Italy > Poland) + \$9489 (Poland > HK)	19,751.62
3 Other Items	Meal Allowance ^c	3,750.00
Sub-total:		25,298.18 (a)
II. Staff Remuneration		
1 Coaches ¹		
2 Instructors ¹		
Sub-total:		- (b)
III. Minor Event Related Expenses	Sim Card + PCR Test	2,763.99 (c)
IV. Major Event Related Expenses		
Total Expenditure met by LCSD (A) :		28,062.17 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		- (g)
Total Programme Expenditure (A)+(B)+(C) :		28,062.17 (h)=(e)+(f)+(g)
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$)		2,806.22
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	2,806.22 (i)
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		25,255.95 (j)=(e)-(i)
Maximum Subvention Level (E)³ :		90% (k)
Maximum Subvention Amount (A)*(E) :		25,255.95 (l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		- (m)
Subvented Expenditure⁴ :		25,255.95 (n)=(j) or (l) or 'revised allocation', whichever is the less plus (m) if (o)='revised allocation' - (n)
Savings :		

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement A1.8

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 2021年藝合時代第六屆國際標準舞（體育舞蹈）公開賽
 Category : A I International Competitions
 Date of Programme : 26-28/11/2021
 Venue / Destination: 中國武漢
 No. of Athletes : 2

(Original Allocation : \$)	Actual Expenditure	
(Revised Allocation : \$)		
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		1,131.76
2 Air Fare ¹		3,015.66
3 Other Items	Meal Allowance ^c	1,410.00
Sub-total:		5,557.42 (a)
II. Staff Remuneration		
1 Coaches ¹		
2 Instructors ¹		
Sub-total:		- (b)
III. Minor Event Related Expenses		
	Overseas Travelling	106.59 (c)
IV. Major Event Related Expenses		
	Entry Fee	2,357.83 (d)
Total Expenditure met by LCSD (A) :		8,021.84 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		- (g)
Total Programme Expenditure (A)+(B)+(C) :		8,021.84 (h)=(e)+(f)+(g)
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$)		802.18
2 Admission Fee: (\$)		
Total (\$)		
Total Income (D) :		802.18 (i)
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over income (A) - (D) :		7,219.66 (j)=(e)-(i)
Maximum Subvention Level (E)³ :		90% (k)
Maximum Subvention Amount (A)*(E) :		7,219.66 (l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		- (m)
Subvented Expenditure⁴ :		7,219.66 (n)=(j) or (l) or 'revised allocation', whichever is the less folus (m) if (o)='revised allocation' - (n)
Savings :		

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

- ¹ Detailed breakdown of the expenditure should be provided.
- ² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.
- ³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.
- ⁴ The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.

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

Appendix to Statement A1.9

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : WDSF World Breaking Championship
 Category : A I International Competitions
 Date of Programme : 2-6/12/2021
 Venue / Destination: Paris, France
 No. of Athletes : 4

(Original Allocation : \$) (Revised Allocation : \$)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹	2021.12.2-6 (for 2 Officials): \$12653.2	17,809.94
2 Air Fare ¹	2021.12.2 & 5 (for 4 Athletes): \$5156.74	51,936.00
3 Other Items	\$8656 x 6ppl Meal	9,238.05
Sub-total:		78,983.99 (a)
II. Staff Remuneration		
1 Coaches ¹		
2 Instructors ¹		
Sub-total:		- (b)
III. Minor Event Related Expenses	Overseas Travelling, Refreshment, Insurance, PCR Test & Vaccine Conversion, Sim Card, Bank Charge	13,023.44 (c)
IV. Major Event Related Expenses		
Total Expenditure met by LCSD (A) :		92,007.43 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		- (g)
Total Programme Expenditure (A)+(B)+(C) :		92,007.43 (h)=(e)+(f)+(g)
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$)		10,000.00
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	10,000.00 (i)
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		82,007.43 (j)=(e)-(i)
Maximum Subvention Level (E)³ :		90% (k)
Maximum Subvention Amount (A)*(E) :		82,806.69 (l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		- (m)
Subvented Expenditure⁴ :		82,007.43 (n)=(j) or (l) or 'revised allocation', whichever is the less (olus (m) if (o)='revised allocation' - (n)
Savings :		

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

- ¹ Detailed breakdown of the expenditure should be provided.
- ² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.
- ³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.
- ⁴ The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.

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

Appendix to Statement A1.10

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 深圳市第十二屆體育舞蹈錦標賽

Category : A I International Competitions

Date of Programme : 26/12/2021

Venue / Destination: 中國深圳

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 ¹			
2 Air Fare ¹			
3 Other Items	Meal Allowance		560.00
		Sub-total:	560.00
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			
		Sub-total:	-
III. Minor Event Related Expenses			
IV. Major Event Related Expenses			
	Entry Fee		2,357.83
		Total Expenditure met by LCSD (A) :	2,917.83
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	-
Total Programme Expenditure (A)+(B)+(C) :			2,917.83
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$)			291.78
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	291.78
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		2,626.05	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		90%	(k)
Maximum Subvention Amount (A)*(E) :		2,626.05	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		-	(m)
Subvented Expenditure⁴ :		2,626.05	(n)=(j) or (l) or 'revised allocation', whichever is the less plus (m) if (o)='revised allocation' - (n)
Savings :			

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement A1.11

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : The 2nd National Online Championship

Category : A I International Competitions

Date of Programme : 3/12/2021-17/1/2022

Venue / Destination: 中國北京

No. of Athletes : 34

(Original Allocation : \$)	Actual Expenditure	
(Revised Allocation : \$)	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		
2 Air Fare ¹		
3 Other Items		
Sub-total:		-
II. Staff Remuneration		
1 Coaches ¹		
2 Instructors ¹		
Sub-total:		-
III. Minor Event Related Expenses		
IV. Major Event Related Expenses		
	Entry Fee	10,888.24
Total Expenditure met by LCSD (A) :		10,888.24
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		10,888.24
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$)		4,182.00
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	4,182.00
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		6,706.24
Maximum Subvention Level (E)³ :		90%
Maximum Subvention Amount (A)*(E) :		9,799.42
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		-
Subvented Expenditure⁴ :		6,706.24
Savings :		

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

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

¹ Detailed breakdown of the expenditure should be provided.
² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.
³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.
⁴ The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.

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

Appendix to Statement A1.12

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : The Star Championship 2022

Category : A I International Competitions

Date of Programme : 22-25/3/2022

Venue / Destination: Bologna, Italy

No. of Athletes : 2

(Original Allocation : \$)		Actual Expenditure	
(Revised Allocation : \$)			
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹	EUR366.56/14 night @9.05208 /13 x 5night	1,185.00	
2 Air Fare ¹	HKG<->BLQ: \$11738 x 2ppl + \$1246	24,722.00	
3 Other Items	Meal Allowance	3,750.00	
Sub-total:		29,657.00 (a)	
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			
Sub-total:		- (b)	
III. Minor Event Related Expenses	Local Travelling + Insurance + PCR Test + Sim Card	1,876.18 (c)	
IV. Major Event Related Expenses	Entry Fee	859.40 (d)	
Total Expenditure met by LCSD (A) :		32,392.58 (e)=(a)+(b)+(c)+(d)	
(B) Notional Venue Charges (NVC)			
Total NVC (B) :		- (f)	
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		- (g)	
Total Programme Expenditure (A)+(B)+(C) :		32,392.58 (h)=(e)+(f)+(g)	
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$)		3,239.26	
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) : 3,239.26 (i)	
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		29,153.32 (j)=(e)-(i)	
Maximum Subvention Level (E)³ :		90% (k)	
Maximum Subvention Amount (A)*(E) :		29,153.32 (l)=(e)*(k)	
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		- (m)	
Subvented Expenditure⁴ :		29,153.32 (n)=(j) or (l) or 'revised allocation', whichever is the less folus (m) if (o)='revised allocation' - (n)	
Savings :			

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement BI.1

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : Hong Kong National & Youth Suuad Training Programme

Category : B(I) National /Junior Squad Training

Date of Programme : 2021.4.1-2022.3.31

Venue / Destination: Sport centre and Private studio

No. of Athletes : 52

(Original Allocation : \$ 291,408) (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 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹		851,645.08	
2 Instructors ¹			
Sub-total:			851,645.08 (b)
III. Minor Event Related Expenses			
IV. Major Event Related Expenses			
Total Expenditure met by LCSD (A) :			851,645.08 (c) (d) (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :		851,645.08	(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$)		694,032.58	
2 Admission Fee: (\$)			
Total (\$)		694,032.58	(i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		157,612.50	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		100%	(k)
Maximum Subvention Amount (A)*(E) :		851,645.08	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		-	(m)
Subvented Expenditure⁴ :		157,612.50	(n)=(j) or (l) or 'revised allocation', whichever is the less (o) if (o)='revised allocation' - (n)
Savings :		133,795.50	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement BII.1

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : Hong Kong Regional Squad Training Programme

Category : B(II) Regional Squad Training

Date of Programme : 2021.4.1-2022.3.31

Venue / Destination: Sport centre and Private studio

No. of Athletes : 72

(Original Allocation : \$ 392,280) (Revised Allocation : \$ 242,280)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			-
II. Staff Remuneration			
1 Coaches ¹		775,974.00	
2 Instructors ¹			
Sub-total:		775,974.00	
III. Minor Event Related Expenses			
IV. Major Event Related Expenses			
Total Expenditure met by LCSD (A) :		775,974.00	(a)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :		-	(b)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-	(c)
Total Programme Expenditure (A)+(B)+(C) :		775,974.00	(d)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$)		588,324.24	
2 Admission Fee: (\$)			
Total (\$)		588,324.24	(e)=(a)+(b)+(c)+(d)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		187,649.76	(f)
Maximum Subvention Level (E)³ :		100%	(g)
Maximum Subvention Amount (A)*(E) :		775,974.00	(h)=(e)+(f)+(g)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		-	(i)
Subvented Expenditure⁴ :		187,649.76	(j)=(i) or (l) or 'revised allocation', whichever is the less folus (m) if (o)='revised allocation' - (n)
Savings :		54,630.24	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement Cl.1

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : Senior Dancesport Course 2021-22 (Partial cancelled owing to COVID-19)

Category : C(I) Training Programme

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: Sport Centre

No. of Athletes : 186

(Original Allocation : \$81500) (Revised Allocation : \$53590)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		
2 Air Fare ¹		
3 Other Items		
Sub-total:		
II. Staff Remuneration		
1 Coaches ¹	\$245/hr*268hrs + \$125/hr*268hrs	99,160.00
2 Instructors ¹		
Sub-total:		99,160.00
III. Minor Event Related Expenses		
	(Certificate: \$5 x 186)	930.00
IV. Major Event Related Expenses		
Total Expenditure met by LCSD (A) :		100,090.00
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		19,900.00
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		119,990.00
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$46500)		46,500.00
2 Admission Fee: (\$)		
Total (\$)		
Total Income (D) :		46,500.00
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		53,590.00
Maximum Subvention Level (E)³ :		85%
Maximum Subvention Amount (A)*(E) :		85,076.50
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		19,240.00
= (245 + 125) x 52 hours		
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		19,240.00
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		53,590.00
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		85,076.50
Subvented Expenditure⁴ :		53,590.00
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		
Net-off amount :		27,910.00

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

- ¹ Detailed breakdown of the expenditure should be provided.
- ² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.
- ³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.
- ⁴ The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.

Please provide the amounts with 2 places of decimal.

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

Appendix to Statement CII.1

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : Sport Demonstration (Partial cancelled owing to COVID-19)
 Category : C(II) School Sport Programme
 Date of Programme : 1/4/2021-31/3/2022
 Venue / Destination: School
 No. of Athletes : 1020

(Original Allocation : \$29600) (Revised Allocation : \$13340)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		
2 Air Fare ¹		
3 Other Items		
Sub-total:		
II. Staff Remuneration		
1 Coaches ¹	= \$245/hr x 2hrs x ppl x 17Courses	16,660.00
2 Monitor fee	= \$95/hr x 2hrs x 21Courses	3,990.00
Sub-total:		20,650.00
III. Printing & Publicity		
IV. Event Related Expenses		
Total Expenditure met by LCSD (A) :		20,650.00
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		20,650.00
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$7310)		7,310.00
2 Admission Fee: (\$)		
Total (\$)		
Total Income (D) :		7,310.00
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		13,340.00
Maximum Subvention Level (E)³ :		85%
Maximum Subvention Amount (A)*(E) :		17,552.50
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		3,920.00
= (245 + 245) x 8 hours		
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		3,920.00
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		13,340.00
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		17,552.50
Subvented Expenditure⁴ :		13,340.00
Monitoring fee of NSA		-
Savings :		-
Net-off amount :		16,260.00

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

¹ Detailed breakdown of the expenditure should be provided.
² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.
³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.
⁴ The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.

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

Appendix to Statement CII.2

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : Easy Sport Programme (Partial cancelled owing to COVID-19)

Category : C(II) School Sport Programme

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: School

No. of Athletes : 170

(Original Allocation : \$145920) (Revised Allocation : \$5788.66)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= (\$209+\$107)/hr x 1.5hrs x 13/Lesson		6,162.00
2 Monitor fee	= \$95/hr x 4hrs x 7Courses		2,660.00
Sub-total:			(b) 8,822.00
III. Printing & Publicity			
			(c) -
IV. Event Related Expenses			
Total Expenditure met by LCSD (A) :			(d) 8,822.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(e)=(a)+(b)+(c)+(d) -
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
Total NVC (B) :			(f) -
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g) -
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g) 8,822.00
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$3033.34)			3,033.34
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			(i) 3,033.34
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		5,788.66	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		7,498.70	(l)=(e)*(k)
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		10,902.00	
= (209 + 107) x 34.5 hours			(m)
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		10,902.00	(n)
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		5,788.66	(o)=(j)+(m)-(n)
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		7,498.70	(p)=(l)+(m)-(n)
Subvented Expenditure⁴ :		5,788.66	(q)=(o) or (p) or 'revised allocation', whichever is the less
Monitoring fee of NSA		-	(r)
Savings :		-	(s)='revised allocation' - (q) - [(r)if applicable]
Net-off amount :		140,131.34	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CII.3

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : Outreach Coaching Programme(Non School Team) (Partial cancelled owing to COVID-19)

Category : C(II) School Sport Programme

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: School

No. of Athletes :

(Original Allocation : \$ 180,000) (Revised Allocation : \$ 0)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹		-	
2 Monitor fee		-	
Sub-total:			(b)
III. Printing & Publicity			
			(c)
IV. Event Related Expenses			
Total Expenditure met by LCSD (A) :			(d)
			(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$0)			
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		-	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		-	(l)=(e)*(k)
Ex-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 over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		-	(o)=(j)+(m)-(n)
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		-	(p)=(l)+(m)-(n)
Subvented Expenditure⁴ :		-	(q)=(o) or (p) or 'revised allocation', whichever is the less
Monitoring fee of NSA		-	(r)
Savings :		-	(s)='revised allocation' - (q) - [(r)if applicable]
Net-off amount :		180,000.00	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CII.4

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : Outreach Coaching Programme(School Team) (Partial cancelled owing to COVID-19)
 Category : C(II) School Sport Programme
 Date of Programme : 1/4/2021-31/3/2022
 Venue / Destination: School
 No. of Athletes : 230

(Original Allocation : \$ 208260) (Revised Allocation : \$27164)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= (\$318+\$160)/hr x 2hrs x 44/Lesson		42,064.00
2 Monitor fee	= \$95/hr x 4hrs x 10Courses		3,800.00
Sub-total:			(b) 45,864.00
III. Printing & Publicity			
			(c) -
IV. Event Related Expenses			
			(d) -
Total Expenditure met by LCSD (A) :			(e)=(a)+(b)+(c)+(d) 45,864.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f) -
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g) -
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g) 45,864.00
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$18700)			18,700.00
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			(i) 18,700.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			(j)=(e)-(i) 27,164.00
Maximum Subvention Level (E)³ :			(k) 85%
Maximum Subvention Amount (A)*(E) :			(l)=(e)*(k) 38,984.40
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :			(m) 26,768.00
= (318 + 160) x 56 hours			
Actual Subvention from Anti-epidemic Fund('AEF') (G) :			(n) 26,768.00
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :			(o)=(j)+(m)-(n) 27,164.00
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :			(p)=(l)+(m)-(n) 38,984.40
Subvented Expenditure⁴ :			(q)=(o) or (p) or 'revised allocation', whichever is the less (r) 27,164.00
Monitoring fee of NSA			(s)='revised allocation' - (q) - [(r)if applicable] -
Savings :			-
Net-off amount :			181,096.00

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIII.1

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : The 18th Hong Kong DanceSport Championships

Category : C(III) Local Competition

Date of Programme : Feb 2022 - Aug 2022

Venue / Destination: Video Competition

No. of Athletes : 2463

(Original Allocation : \$ 179,740) (Revised Allocation : \$ 329,740)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			-
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			613,577.50
Sub-total:			613,577.50
III. Minor Event Related Expenses	Stationery, Water, Printing & Postage, Souvenir, Ceremony related Expense, Medical		43,033.00
IV. Major Event Related Expenses	Medal & Trophy, Transport of Equipment, Venue&Setup, Hire of Service		104,206.37
Total Expenditure met by LCSD (A) :			760,816.87
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
Total Programme Expenditure (A)+(B)+(C) :			760,816.87
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$)			234,360.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) : 234,360.00	
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		526,456.87	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		646,694.34	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		-	(m)
Subvented Expenditure⁴ :		526,456.87	(n)=(j) or (l) or 'revised allocation', whichever is the less (o) is (m) if (o)='revised allocation' - (n)
Savings :		(196,716.87)	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIII.2

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : Hong Kong School DanceSport Open

Category : C(III) Local Competition

Date of Programme : 2021.6.19-20

Venue / Destination: 圓洲角體育館

No. of Athletes : 1425

(Original Allocation : \$ 156,396) (Revised Allocation : \$ 156,396)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	Chair of Adj: \$10950+VC of Adj: \$1960+Adj: \$44832+Chair of Scrutineer: \$2544+VC of Scrutineer: \$1960+Scrutineer: \$14477+Organizer: \$7600+Key Official: \$7400+Official: \$1401+Casual Helper: \$12700		105,824.00
2 Instructors ¹			
Sub-total:			(b)
III. Minor Event Related Expenses		Courier+Stationery+Water+Backdrop&Banner+Laundry Service+Printing	20,295.41
IV. Major Event Related Expenses		Number Tag+Setup Fee+Trophy&Medal+Studio Rent+Transportation	38,677.99
Total Expenditure met by LCSD (A) :			(c) (d) (e)=(a)+(b)+(c)+(d)
			164,797.40
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f) -
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g) -
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g) 164,797.40
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$)			145,800.00
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			(i) 145,800.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			(j)=(e)-(i) 18,997.40
Maximum Subvention Level (E)³ :			(k) 85%
Maximum Subvention Amount (A)*(E) :			(l)=(e)*(k) 140,077.79
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :			(m) -
Subvented Expenditure⁴ :			(n)=(j) or (l) or 'revised allocation', whichever is the less (plus (m) if (o))='revised allocation' - (n) 18,997.40
Savings :			137,398.60

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIII.3

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : Hong Kong Senior Championship

Category : C(III) Local Competition

Date of Programme : 2021.6.19

Venue / Destination: 圓洲角體育館

No. of Athletes : 96

(Original Allocation : \$ 185,277) (Revised Allocation : \$ 185,277)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	Chair of Adj: \$2544+VC of Adj: \$1960+Adj: \$14010+Chair of Scrutineer: \$2544+VC of Scrutineer: \$1960+Organizer: \$4560+Key Official: \$4440+Casual Helper: \$1250		33,268.00
2 Instructors ¹			
Sub-total:			(b)
III. Minor Event Related Expenses		Water+Printing	630.00
IV. Major Event Related Expenses		Trophy & Medal	378.99
Total Expenditure met by LCSD (A) :			(c)
34,276.99			(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(e)=(a)+(b)+(c)+(d)
-			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
-			(h)=(e)+(f)+(g)
Total Programme Expenditure (A)+(B)+(C) :			
34,276.99			
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$)			9,600.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	
-			(i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		24,676.99	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		29,135.44	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		-	(m)
Subvented Expenditure⁴ :		24,676.99	(n)=(j) or (l) or 'revised allocation', whichever is the less folus (m) if (o)=revised allocation' - (n)
Savings :		160,600.01	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.1

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 盈藝體育舞蹈訓練班A
 Category : C(IV) Community Sports Club Project
 Date of Programme : 1/4/2021-31/3/2022
 Venue / Destination: 北葵涌鄧肇堅體育館
 No. of Athletes : 42

(Original Allocation : \$22000) (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 Other Items		
Sub-total:		
II. Staff Remuneration		
1 Coaches ¹	= \$260/hr x 96 + \$130/hr x 96	37,440.00
2 Instructors ¹		
Sub-total:		37,440.00
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$420, Insurance \$200)
		2,300.00
IV. Major Event Related Expenses		= (Venue Fee \$3456)
		3,456.00
Total Expenditure met by LCSD (A) :		43,196.00
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		43,196.00
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$23100)		23,100.00
2 Admission Fee: (\$)		
Total (\$)		
Total Income (D) :		23,100.00
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		20,096.00
Maximum Subvention Level (E)³ :		85%
Maximum Subvention Amount (A)*(E) :		36,716.60
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00
Subvented Expenditure⁴ :		20,096.00
Savings :		190.40
Net-off amount :		1,713.60

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Please provide the amounts with 2 places of decimal.

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

Appendix to Statement CIV.2

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 盈藝體育舞蹈訓練班B
 Category : C(IV) Community Sports Club Project
 Date of Programme : 1/4/2021-31/3/2022
 Venue / Destination: 北葵涌鄧肇堅體育館
 No. of Athletes : 42

(Original Allocation : \$16628) (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 Other Items		
Sub-total:		
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
III. Minor Event Related Expenses = (Handout \$1680, Cert \$420, Insurance \$200)		
		2,300.00
IV. Major Event Related Expenses = (Venue Fee \$2368)		
		2,368.00
Total Expenditure met by LCSD (A) :		29,628.00
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		29,628.00
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$16800)		16,800.00
2 Admission Fee: (\$)		
Total (\$)		
Total Income (D) :		16,800.00
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :	12,828.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :	85%	(k)
Maximum Subvention Amount (A)*(E) :	25,183.80	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :	3,325.00	(m)
Subvented Expenditure⁴ :	12,828.00	(n)=(j) or (l) or 'revised allocation', whichever is the
Savings :	2,712.00	
Net-off amount :	1,088.00	(o)='revised allocation' - (n)

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.3

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 盈藝體育舞蹈訓練班C (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 北葵涌鄧肇堅體育館

No. of Athletes : 42

(Original Allocation : \$16628) (Revised Allocation : \$16628)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 15 + \$130/hr x 15		5,850.00
2 Instructors ¹			
Sub-total:			(b) 5,850.00
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$420, Insurance \$200)	(c) 2,300.00
IV. Major Event Related Expenses		= (Venue Fee \$552)	(d) 552.00
Total Expenditure met by LCSD (A) :			(e)=(a)+(b)+(c)+(d) 8,702.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f) -
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g) -
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g) 8,702.00
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$3937.5)			3,937.50
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	(i) 3,937.50
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		4,764.50	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		7,396.70	(l)=(e)*(k)
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		18,130.00	(m)
= (245+125) x 49 hours			
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		18,130.00	(n)
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		4,764.50	(o)=(j)+(m)-(n)
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		7,396.70	(p)=(l)+(m)-(n)
Subvented Expenditure⁴ :		4,764.50	(q)=(o) or (p) or 'revised allocation', whichever is the less
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(r)
Savings :		-	(s)='revised allocation' - (q) -
Net-off amount :		11,863.50	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

⁴ The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention

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

Appendix to Statement CIV.4

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 紫荆體育舞蹈訓練班A
 Category : C(IV) Community Sports Club Project
 Date of Programme : 1/4/2021-31/3/2022
 Venue / Destination: 沙田博康社區會堂
 No. of Athletes : 42

(Original Allocation : \$16628) (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 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 \$328)
		328.00
(d)		
Total Expenditure met by LCSD (A) :		27,588.00
(e)=(a)+(b)+(c)+(d)		
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(f)		
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
(g)		
Total Programme Expenditure (A)+(B)+(C) :		27,588.00
(h)=(e)+(f)+(g)		
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$16800)		16,800.00
2 Admission Fee: (\$)		
Total (\$)		16,800.00
(i)		
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :	10,788.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :	85%	(k)
Maximum Subvention Amount (A)*(E) :	23,449.80	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :	3,325.00	(m)
Subvented Expenditure⁴ :	10,788.00	(n)=(j) or (l) or 'revised allocation', whichever is the
Savings :	3,018.00	
Net-off amount :	2,822.00	(o)='revised allocation' - (n)

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.5

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 紫荆體育舞蹈訓練班B
 Category : C(IV) Community Sports Club Project
 Date of Programme : 1/4/2021-31/3/2022
 Venue / Destination: 沙田博康社區會堂
 No. of Athletes : 42

(Original Allocation : \$16628) (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 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 \$611)	611.00 (d)
Total Expenditure met by LCSD (A) :			27,871.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			27,871.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$16800)			16,800.00
2 Admission Fee: (\$)			
Total (\$)			16,800.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		11,071.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		23,690.35	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(m)
Subvented Expenditure⁴ :		11,071.00	(n)=(j) or (l) or 'revised allocation', whichever is the
Savings :		2,975.55	
Net-off amount :		2,581.45	(o)=revised allocation' - (n)

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.6

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 喜悅坊體育舞蹈訓練班A (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 大角咀體育館

No. of Athletes : 42

(Original Allocation : \$16628) (Revised Allocation : \$16628)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
		Sub-total:	
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 58 + \$130/hr x 58	22,620.00	
2 Instructors ¹			
		Sub-total:	
		22,620.00	
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$420, Insurance \$200)	
		2,300.00	
IV. Major Event Related Expenses		= (Venue Fee \$3219)	
		3,219.00	
		Total Expenditure met by LCSD (A) :	
		28,139.00	
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	
		-	
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	
		-	
Total Programme Expenditure (A)+(B)+(C) :		28,139.00	
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$15225)		15,225.00	
2 Admission Fee: (\$)			
Total (\$)			
		Total Income (D) :	
		15,225.00	
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		12,914.00	
Maximum Subvention Level (E)³ :		85%	
Maximum Subvention Amount (A)*(E) :		23,918.15	
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		2,220.00	
= (245+125) x 6 hours			
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		2,220.00	
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		12,914.00	
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		23,918.15	
Subvented Expenditure⁴ :		12,914.00	
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	
Savings :		-	
Net-off amount :		3,714.00	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix to Statement CIV.7

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 喜悅坊體育舞蹈訓練班B (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 圓洲角體育館

No. of Athletes : 42

(Original Allocation : \$16628) (Revised Allocation : \$16628)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		
2 Air Fare ¹		
3 Other Items		
Sub-total:		
II. Staff Remuneration		
1 Coaches ¹	= \$260/hr x 54 + \$130/hr x 54	21,060.00
2 Instructors ¹		
Sub-total:		21,060.00
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$420, Insurance \$200)
		2,300.00
IV. Major Event Related Expenses		= (Venue Fee \$2916)
		2,916.00
Total Expenditure met by LCSD (A) :		26,276.00
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		26,276.00
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$14175)		14,175.00
2 Admission Fee: (\$)		
Total (\$)		
Total Income (D) :		14,175.00
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		12,101.00
Maximum Subvention Level (E)³ :		85%
Maximum Subvention Amount (A)*(E) :		22,334.60
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		3,700.00
= (245+125) x 10 hours		
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		3,700.00
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		12,101.00
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		22,334.60
Subvented Expenditure⁴ :		12,101.00
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00
Savings :		-
Net-off amount :		4,527.00

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix to Statement CIV.8

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 滙聚體育舞蹈訓練班 (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 大角咀體育館

No. of Athletes : 22

(Original Allocation : \$22000) (Revised Allocation : \$22000)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 87 + \$130/hr x 0		22,620.00
2 Instructors ¹			
Sub-total:			22,620.00 (b)
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$220, Insurance \$200)	2,100.00 (c)
IV. Major Event Related Expenses		= (Venue Fee \$4864)	4,864.00 (d)
Total Expenditure met by LCSD (A) :			29,584.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			29,584.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$10965.63)			10,965.63
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			10,965.63 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		18,618.37	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		25,146.40	(l)=(e)*(k)
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		3,330.00	(m)
= (245+125) x 9 hours			
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		3,330.00	(n)
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		18,618.37	(o)=(j)+(m)-(n)
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		25,146.40	(p)=(l)+(m)-(n)
Subvented Expenditure⁴ :		18,618.37	(q)=(o) or (p) or 'revised allocation', whichever is the less
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(r)
Savings :		-	(s)=revised allocation - (q) -
Net-off amount :		3,381.63	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix to Statement CIV.9

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 薈萃體育舞蹈訓練班 (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 保安道體育館

No. of Athletes : 42

(Original Allocation : \$16628) (Revised Allocation : \$16628)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		
2 Air Fare ¹		
3 Other Items		
Sub-total:		
II. Staff Remuneration		
1 Coaches ¹	= \$260/hr x 56 + \$130/hr x 56	21,840.00
2 Instructors ¹		
Sub-total:		21,840.00
III. Minor Event Related Expenses = (Handout \$1680, Cert \$420, Insurance \$200)		
		2,300.00
IV. Major Event Related Expenses = (Venue Fee \$4592)		
		4,592.00
Total Expenditure met by LCSD (A) :		28,732.00
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		28,732.00
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$14700)		14,700.00
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	14,700.00
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		14,032.00
Maximum Subvention Level (E)³ :		85%
Maximum Subvention Amount (A)*(E) :		24,422.20
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		2,960.00
= (245+125) x 8 hours		
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		2,960.00
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		14,032.00
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		24,422.20
Subvented Expenditure⁴ :		14,032.00
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00
Savings :		-
Net-off amount :		2,596.00

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix to Statement CIV.10

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 為舞者體育舞蹈訓練班A
 Category : C(IV) Community Sports Club Project
 Date of Programme : 1/4/2021-31/3/2022
 Venue / Destination: 大角咀體育館
 No. of Athletes : 42

(Original Allocation : \$16628) (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 Other Items		
Sub-total:		
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
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$420, Insurance \$200)
		2,300.00
IV. Major Event Related Expenses		= (Venue Fee \$3648)
		3,648.00
Total Expenditure met by LCSD (A) :		30,908.00
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		30,908.00
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$16800)		16,800.00
2 Admission Fee: (\$)		
Total (\$)		
Total Income (D) :		16,800.00
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		14,108.00
Maximum Subvention Level (E)³ :		85%
Maximum Subvention Amount (A)*(E) :		26,271.80
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00
Subvented Expenditure⁴ :		14,108.00
Savings :		2,520.00
Net-off amount :		-

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.11

Name of NSA: Hong Kong DanceSport Assc

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 為舞者體育舞蹈訓練班B (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 大角咀體育館

No. of Athletes : 42

(Original Allocation : \$16628) (Revised Allocation : \$16628)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 56 + \$130/hr x 56		21,840.00
2 Instructors ¹			
Sub-total:			(b)
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00
IV. Major Event Related Expenses		= (Venue Fee \$3132)	3,132.00
Total Expenditure met by LCSD (A) :			(c)
Total Expenditure met by LCSD (A) :			(d)
Total Expenditure met by LCSD (A) :			(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g)
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$14700)			14,700.00
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			(i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		12,572.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		23,181.20	(l)=(e)*(k)
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		2,960.00	(m)
= (245+125) x 8 hours			
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		2,960.00	(n)
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		12,572.00	(o)=(j)+(m)-(n)
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		23,181.20	(p)=(l)+(m)-(n)
Subvented Expenditure⁴ :		12,572.00	(q)=(o) or (p) or 'revised allocation', whichever is the less
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(r)
Savings :		-	(s)='revised allocation' - (a) -
Net-off amount :		4,056.00	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix to Statement CIV.12

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 常舞坊體育舞蹈訓練班A (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 蒲崗村道體育館

No. of Athletes : 32

(Original Allocation : \$22000) (Revised Allocation : \$22000)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 81 + \$130/hr x 33		25,350.00
2 Instructors ¹			
Sub-total:			25,350.00 (b)
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$320, Insurance \$200)	2,200.00 (c)
IV. Major Event Related Expenses		= (Venue Fee \$5028)	5,028.00 (d)
Total Expenditure met by LCSD (A) :			32,578.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			32,578.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$13990.625)			13,990.63
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			13,990.63 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			18,587.37 (j)=(e)-(i)
Maximum Subvention Level (E)³ :			85% (k)
Maximum Subvention Amount (A)*(E) :			27,691.30 (l)=(e)*(k)
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :			5,550.00 (m)
= (245+125) x 15 hours			
Actual Subvention from Anti-epidemic Fund('AEF') (G) :			5,550.00 (n)
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :			18,587.37 (o)=(j)+(m)-(n)
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :			27,691.30 (p)=(l)+(m)-(n)
Subvented Expenditure⁴ :			18,587.37 (q)=(o) or (p) or 'revised allocation', whichever is the less
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :			3,325.00 (r)
Savings :			- (s)='revised allocation' - (q) -
Net-off amount :			3,412.63

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix to Statement CIV.13

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 常舞坊體育舞蹈訓練班B
 Category : C(IV) Community Sports Club Project
 Date of Programme : 1/4/2021-31/3/2022
 Venue / Destination: 藍田南體育館
 No. of Athletes : 32

(Original Allocation : \$22000) (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 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 96 + \$130/hr x 48		31,200.00
2 Instructors ¹			
Sub-total:			31,200.00 (b)
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$320, Insurance \$200)	2,200.00 (c)
IV. Major Event Related Expenses		= (Venue Fee \$7872)	7,872.00 (d)
Total Expenditure met by LCSD (A) :			41,272.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			41,272.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$17600)			17,600.00
2 Admission Fee: (\$)			
Total (\$)			17,600.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		23,672.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		35,081.20	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(m)
Subvented Expenditure⁴ :		22,000.00	(n)=(j) or (l) or 'revised allocation', whichever is the
Savings :		-	
Net-off amount :		-	(o)='revised allocation' - (n)

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.14

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 群青體育舞蹈訓練班A (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 蒲崗村道體育館

No. of Athletes : 32

(Original Allocation : \$16628) (Revised Allocation : \$16628)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
		Sub-total:	
			(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 56 + \$130/hr x 24	17,680.00	
2 Instructors ¹			
		Sub-total:	
		17,680.00	(b)
III. Minor Event Related Expenses			
= (Handout \$1680, Cert \$320, Insurance \$200)		2,200.00	(c)
IV. Major Event Related Expenses			
= (Venue Fee \$3898)		3,898.00	(d)
		Total Expenditure met by LCSD (A) :	
		23,778.00	(e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
		Total NVC (B) :	
		-	(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	
		-	(g)
Total Programme Expenditure (A)+(B)+(C) :		23,778.00	(h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$10700)		10,700.00	
2 Admission Fee: (\$)			
Total (\$)		10,700.00	(i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		13,078.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		20,211.30	(l)=(e)*(k)
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		2,960.00	(m)
		= (245+125) x 8 hours	
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		2,960.00	(n)
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		13,078.00	(o)=(j)+(m)-(n)
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		20,211.30	(p)=(l)+(m)-(n)
		(q)=(o) or (p) or 'revised allocation', whichever is the less	
Subvented Expenditure⁴ :		13,078.00	
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(r)
Savings :		-	(s)=revised allocation' - (q) -
Net-off amount :		3,550.00	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix to Statement CIV.15

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 群青體育舞蹈訓練班B
 Category : C(IV) Community Sports Club Project
 Date of Programme : 1/4/2021-31/3/2022
 Venue / Destination: 蒲崗村道體育館
 No. of Athletes : 32

(Original Allocation : \$16628) (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 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 32		20,800.00
2 Instructors ¹			
Sub-total:			20,800.00 (b)
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$320, Insurance \$200)	2,200.00 (c)
IV. Major Event Related Expenses		= (Venue Fee \$5248)	5,248.00 (d)
Total Expenditure met by LCSD (A) :			28,248.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			28,248.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$12800)			12,800.00
2 Admission Fee: (\$)			
Total (\$)			12,800.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		15,448.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		24,010.80	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(m)
Subvented Expenditure⁴ :		15,448.00	(n)=(j) or (l) or 'revised allocation', whichever is the
Savings :		-	
Net-off amount :		1,180.00	(o)='revised allocation' - (n)

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.16

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 焯舞坊體育舞蹈訓練班A
 Category : C(IV) Community Sports Club Project
 Date of Programme : 1/4/2021-31/3/2022
 Venue / Destination: 彩虹道體育館
 No. of Athletes : 32

(Original Allocation : \$16628) (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 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 32		20,800.00
2 Instructors ¹			
Sub-total:			20,800.00 (b)
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$320, Insurance \$200)	2,200.00 (c)
IV. Major Event Related Expenses		= (Venue Fee \$5248)	5,248.00 (d)
Total Expenditure met by LCSD (A) :			28,248.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			28,248.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$12800)			12,800.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	12,800.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		15,448.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		24,010.80	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(m)
Subvented Expenditure⁴ :		15,448.00	(n)=(j) or (l) or 'revised allocation', whichever is the
Savings :		-	
Net-off amount :		1,180.00	(o)='revised allocation' - (n)

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.17

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 烽舞坊體育舞蹈訓練班B (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 彩虹道體育館

No. of Athletes : 32

(Original Allocation : \$16628) (Revised Allocation : \$16628)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 50 + \$130/hr x 18		15,340.00
2 Instructors ¹			
Sub-total:			15,340.00 (b)
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$320, Insurance \$200)	2,200.00 (c)
IV. Major Event Related Expenses		= (Venue Fee \$3920)	3,920.00 (d)
Total Expenditure met by LCSD (A) :			21,460.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			21,460.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$9125)			9,125.00
2 Admission Fee: (\$)			
Total (\$)			9,125.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		12,335.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		18,241.00	(l)=(e)*(k)
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		5,180.00	(m)
= (245+125) x 14 hours			
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		5,180.00	(n)
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		12,335.00	(o)=(j)+(m)-(n)
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		18,241.00	(p)=(l)+(m)-(n)
Subvented Expenditure⁴ :		12,335.00	(q)=(o) or (p) or 'revised allocation', whichever is the less
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(r)
Savings :		-	(s)='revised allocation' - (q) -
Net-off amount :		4,293.00	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix to Statement CIV.18

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 卓姿體育舞蹈訓練班
 Category : C(IV) Community Sports Club Project
 Date of Programme : 1/4/2021-31/3/2022
 Venue / Destination: 石硤尾體育館
 No. of Athletes : 42

(Original Allocation : \$16628) (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 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 \$3648)	3,648.00 (d)
Total Expenditure met by LCSD (A) :			30,908.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			30,908.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$16800)			16,800.00
2 Admission Fee: (\$)			
Total (\$)			16,800.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency 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	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(m)
Subvented Expenditure⁴ :		14,108.00	(n)=(j) or (l) or 'revised allocation', whichever is the
Savings :		2,520.00	
Net-off amount :		-	(o)='revised allocation' - (n)

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.19

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 群藝體育舞蹈訓練班A (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 東涌文東路體育館

No. of Athletes : 42

(Original Allocation : \$16628) (Revised Allocation : \$16628)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		
2 Air Fare ¹		
3 Other Items		
Sub-total:		
II. Staff Remuneration		
1 Coaches ¹	= \$260/hr x 50 + \$130/hr x 50	19,500.00
2 Instructors ¹		
Sub-total:		19,500.00
III. Minor Event Related Expenses = (Handout \$1680, Cert \$420, Insurance \$200)		
		2,300.00
IV. Major Event Related Expenses = (Venue Fee \$2850)		
		2,850.00
Total Expenditure met by LCSD (A) :		24,650.00
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		24,650.00
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$13125)		13,125.00
2 Admission Fee: (\$)		
Total (\$)		
Total Income (D) :		13,125.00
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		11,525.00
Maximum Subvention Level (E)³ :		85%
Maximum Subvention Amount (A)*(E) :		20,952.50
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		5,180.00
= (245+125) x 14 hours		
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		5,180.00
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		11,525.00
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		20,952.50
Subvented Expenditure⁴ :		11,525.00
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00
Savings :		-
Net-off amount :		5,103.00

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix to Statement CIV.20

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 群藝體育舞蹈訓練班B (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 將軍澳單車館

No. of Athletes : 42

(Original Allocation : \$16628) (Revised Allocation : \$16628)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 48 + \$130/hr x 48		18,720.00
2 Instructors ¹			
Sub-total:			18,720.00
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$420, Insurance \$200)	2,300.00
IV. Major Event Related Expenses		= (Venue Fee \$2664)	2,664.00
Total Expenditure met by LCSD (A) :			23,684.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
Total Programme Expenditure (A)+(B)+(C) :			23,684.00
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$12600)			12,600.00
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			12,600.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			11,084.00
Maximum Subvention Level (E)³ :			85%
Maximum Subvention Amount (A)*(E) :			20,131.40
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :			5,920.00
= (245+125) x 16 hours			
Actual Subvention from Anti-epidemic Fund('AEF') (G) :			5,920.00
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :			11,084.00
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :			20,131.40
Subvented Expenditure⁴ :			11,084.00
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :			3,325.00
Savings :			-
Net-off amount :			5,544.00

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix to Statement CIV.21

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 荃青體育舞蹈訓練班A (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 屯門兆麟體育館

No. of Athletes : 50

(Original Allocation : \$22000) (Revised Allocation : \$22000)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 54 + \$130/hr x 54		21,060.00
2 Instructors ¹			
Sub-total:			21,060.00 (b)
III. Minor Event Related Expenses		= (Handout \$2000, Cert \$500, Insurance \$200)	2,700.00 (c)
IV. Major Event Related Expenses		= (Venue Fee \$3060)	3,060.00 (d)
Total Expenditure met by LCSD (A) :			26,820.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			26,820.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$15468.75)			15,468.75
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			15,468.75 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		11,351.25	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		22,797.00	(l)=(e)*(k)
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		15,540.00	(m)
= (245+125) x 42 hours			
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		15,540.00	(n)
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		11,351.25	(o)=(j)+(m)-(n)
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		22,797.00	(p)=(l)+(m)-(n)
Subvented Expenditure⁴ :		11,351.25	(q)=(o) or (p) or 'revised allocation', whichever is the less
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(r)
Savings :		-	(s)='revised allocation' - (q) -
Net-off amount :		10,648.75	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix to Statement CIV.22

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 荃青體育舞蹈訓練班B
 Category : C(IV) Community Sports Club Project
 Date of Programme : 1/4/2021-31/3/2022
 Venue / Destination: 屯門兆麟體育館
 No. of Athletes : 50

(Original Allocation : \$22000) (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 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 96 + \$130/hr x 96		37,440.00
2 Instructors ¹			
Sub-total:			37,440.00 (b)
III. Minor Event Related Expenses		= (Handout \$2000, Cert \$500, Insurance \$200)	2,700.00 (c)
IV. Major Event Related Expenses		= (Venue Fee \$5004)	5,004.00 (d)
Total Expenditure met by LCSD (A) :			45,144.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			45,144.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$27500)			27,500.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	27,500.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		17,644.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		38,372.40	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(m)
Subvented Expenditure⁴ :		17,644.00	(n)=(j) or (l) or 'revised allocation', whichever is the
Savings :		3,958.20	
Net-off amount :		397.80	(o)='revised allocation' - (n)

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.23

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 聯合體育舞蹈訓練班 (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 花園街體育館

No. of Athletes : 55

(Original Allocation : \$16628) (Revised Allocation : \$16628)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 56 + \$130/hr x 56		21,840.00
2 Instructors ¹			
Sub-total:			(b) 21,840.00
III. Minor Event Related Expenses		= (Handout \$2200, Cert \$550, Insurance \$200)	(c) 2,950.00
IV. Major Event Related Expenses		= (Venue Fee \$4312)	(d) 4,312.00
Total Expenditure met by LCSD (A) :			(e)=(a)+(b)+(c)+(d) 29,102.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f) -
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g) -
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g) 29,102.00
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$19500)			19,500.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	(i) 19,500.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		9,602.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		24,736.70	(l)=(e)*(k)
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		2,960.00	(m)
= (245+125) x 8 hours			
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		2,960.00	(n)
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		9,602.00	(o)=(j)+(m)-(n)
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		24,736.70	(p)=(l)+(m)-(n)
Subvented Expenditure⁴ :		9,602.00	(q)=(o) or (p) or 'revised allocation', whichever is the less
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(r)
Savings :		-	(s)='revised allocation' - (q) -
Net-off amount :		7,026.00	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix to Statement CIV.24

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 青少年體育舞蹈訓練班A

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 元朗劇院

No. of Athletes : 24

(Original Allocation : \$16628) (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 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 64 + \$130/hr x 0		16,640.00
2 Instructors ¹			
Sub-total:			(b) 16,640.00
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$240, Insurance \$200)	2,120.00
IV. Major Event Related Expenses		= (Venue Fee \$3815)	3,815.00
Total Expenditure met by LCSD (A) :			(c) 2,120.00
Total Expenditure met by LCSD (A) :			(d) 3,815.00
Total Expenditure met by LCSD (A) :			(e)=(a)+(b)+(c)+(d) 22,575.00
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			(f) -
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			(g) -
Total Programme Expenditure (A)+(B)+(C) :			(h)=(e)+(f)+(g) 22,575.00
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$9600)			9,600.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	(i) 9,600.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		12,975.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		19,188.75	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(m)
Subvented Expenditure⁴ :		12,975.00	(n)=(j) or (l) or 'revised allocation', whichever is the less (plus (m) if
Savings :		-	
Net-off amount :		3,653.00	(o)=revised allocation ⁴ - (n)

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.25

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 青少年體育舞蹈訓練班B
 Category : C(IV) Community Sports Club Project
 Date of Programme : 1/4/2021-31/3/2022
 Venue / Destination: 大鴻輝商業大廈九樓
 No. of Athletes : 24

(Original Allocation : \$22000) (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 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	= \$260/hr x 96 + \$130/hr x 0		24,960.00
2 Instructors ¹			
Sub-total:			24,960.00 (b)
III. Minor Event Related Expenses		= (Handout \$1680, Cert \$240, Insurance \$200)	2,120.00 (c)
IV. Major Event Related Expenses		= (Venue Fee \$7872)	7,872.00 (d)
Total Expenditure met by LCSD (A) :			34,952.00 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			- (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 e.g. Uniforms			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			34,952.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$13200)			13,200.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	
			13,200.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		21,752.00	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		29,709.20	(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00	(m)
Subvented Expenditure⁴ :		21,752.00	(n)=(j) or (l) or 'revised allocation', whichever is the
Savings :		-	
Net-off amount :		248.00	(o)='revised allocation' - (n)

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.26

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 天藝體育舞蹈訓練班A (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 青衣體育館

No. of Athletes : 42

(Original Allocation : \$22000) (Revised Allocation : \$22000)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		
2 Air Fare ¹		
3 Other Items		
Sub-total:		
II. Staff Remuneration		
1 Coaches ¹	= \$260/hr x 84 + \$130/hr x 84	32,760.00
2 Instructors ¹		
Sub-total:		32,760.00
III. Minor Event Related Expenses = (Handout \$1680, Cert \$420, Insurance \$200)		
		2,300.00
IV. Major Event Related Expenses = (Venue Fee \$6662)		
		6,662.00
Total Expenditure met by LCSD (A) :		41,722.00
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		41,722.00
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$20212.5)		20,212.50
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	20,212.50
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		21,509.50
Maximum Subvention Level (E)³ :		85%
Maximum Subvention Amount (A)*(E) :		35,463.70
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		4,440.00
= (245+125) x 12 hours		
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		4,440.00
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		21,509.50
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		35,463.70
Subvented Expenditure⁴ :		21,509.50
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00
Savings :		-
Net-off amount :		490.50

(a)

(b)

(c)

(d)

(e)=(a)+(b)+(c)+(d)

(f)

(g)

(h)=(e)+(f)+(g)

(i)

(j)=(e)-(i)

(k)

(l)=(e)*(k)

(m)

(n)

(o)=(j)+(m)-(n)

(p)=(l)+(m)-(n)

(q)=(o) or (p) or 'revised allocation', whichever is the less

(r)

(s)=revised allocation' - (q) -

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix to Statement CIV.27

Name of NSA: Hong Kong DanceSport Association Limited

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 天藝體育舞蹈訓練班B (Partial cancelled owing to COVID-19)

Category : C(IV) Community Sports Club Project

Date of Programme : 1/4/2021-31/3/2022

Venue / Destination: 楊屋道體育館,大窩口體育館

No. of Athletes : 42

(Original Allocation : \$22000) (Revised Allocation : \$22000)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		
2 Air Fare ¹		
3 Other Items		
Sub-total:		
II. Staff Remuneration		
1 Coaches ¹	= \$260/hr x 92 + \$130/hr x 92	35,880.00
2 Instructors ¹		
Sub-total:		35,880.00
III. Minor Event Related Expenses = (Handout \$1680, Cert \$420, Insurance \$200)		
		2,300.00
IV. Major Event Related Expenses = (Venue Fee \$7173)		
		7,173.00
Total Expenditure met by LCSD (A) :		45,353.00
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		45,353.00
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$22137.5)		22,137.50
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	22,137.50
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		23,215.50
Maximum Subvention Level (E)³ :		85%
Maximum Subvention Amount (A)*(E) :		38,550.05
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		1,480.00
= (245+125) x 4 hours		
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		1,480.00
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		23,215.50
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		38,550.05
Subvented Expenditure⁴ :		22,000.00
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		3,325.00
Savings :		-
Net-off amount :		-

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

Appendix to Statement CIV.28

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 全港社區體育舞蹈公開賽香港2021第一站

Category : C(IV) Community Sport Club Project

Date of Programme : 14/8/2021

Venue / Destination: 石硤尾公園體育館

No. of Athletes : 594

(Original Allocation : \$12,271) (Revised Allocation : \$12,271)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
		Sub-total:	
(a)			
II. Staff Remuneration			
1 Coaches ¹	Chair of Adj: \$2660+ Adj: \$760 x11ppl+ Chair of Scrutineer: \$3420+ Key Official: \$5700+ Casual Helper: \$5960	26,100.00	
2 Instructors ¹			
		Sub-total:	
(b)			
III. Minor Event Related Expenses			
	Printing, Insurance, Water & Stationery	6,189.39	
(c)			
IV. Major Event Related Expenses			
	Transportation of Equipment, Medal, Venue, PA System & Scrutineer System	30,184.00	
(d)			
		Total Expenditure met by LCSD (A) :	
62,473.39			
(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 Paypal Transaction fee			
2 e.g. Souvenirs			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	
-			
(g)			
Total Programme Expenditure (A)+(B)+(C) :		62,473.39	
(h)=(e)+(f)+(g)			
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$26300)		65,150.00	
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	
65,150.00			
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		(2,676.61)	
(j)=(e)-(i)			
Maximum Subvention Level (E)³ :		70%	
(k)			
Maximum Subvention Amount (A)*(E) :		43,731.37	
(l)=(e)*(k)			
Subvented Expenditure⁴ :		-	
(m)=(j) or (l) or 'revised allocation', whichever is the less			
Net-off amount :			
Savings :		7,996.00	
(n)='revised allocation' - (m)			
Monitoring fee of NSA(\$95*45hrs)		4,275.00	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.29

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 全港社區體育舞蹈公開賽香港2021第二站
 Category : C(IV) Community Sport Club Project
 Date of Programme : 22/8/2021
 Venue / Destination: 石硤尾公園體育館
 No. of Athletes : 594

(Original Allocation : \$12,271) (Revised Allocation : \$12,271)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
		Sub-total:	
(a)			
II. Staff Remuneration			
1 Coaches ¹	Chair of Adj: \$1330+ Adj: \$380 x18ppl+ Chair of Scrutineer: \$2280+ Key Official: \$3230+ Casual Helper: \$3070		16,750.00
2 Instructors ¹			
		Sub-total:	
(b)			
III. Minor Event Related Expenses		Printing, Insurance, Water & Stationery	6,182.84
(c)			
IV. Major Event Related Expenses		Transportation of Equipment, Medal, Medical & Sanitiser, Venue, PA System & Scrutineer System	20,321.00
(d)			
		Total Expenditure met by LCSD (A) :	
43,253.84			
(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 Paypal Transaction fee			
2 e.g. Souvenirs			
		Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	
-			
(g)			
Total Programme Expenditure (A)+(B)+(C) :		43,253.84	
(h)=(e)+(f)+(g)			
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$26300)			56,640.00
2 Admission Fee: (\$)			
Total (\$)		Total Income (D) :	
56,640.00			
(i)			
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		(13,386.16)	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		36,765.76	(l)=(e)*(k)
Subvented Expenditure⁴ :		-	(m)=(j) or (l) or 'revised allocation', whichever is the less
Venue: (\$6608 - \$4248) x 85%	Net-off amount :	2,006.00	(n)='revised allocation' - (m)
	Savings :	5,990.00	
	Monitoring fee of NSA(\$95*45hrs)	4,275.00	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.30

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 全港社區體育舞蹈公開賽香港2021第三站

Category : C(IV) Community Sport Club Project

Date of Programme : 22/8/2021

Venue / Destination: 石硤尾公園體育館

No. of Athletes : 594

(Original Allocation : \$12,271) (Revised Allocation : \$12,271)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	Chair of Adj: \$1330+ Adj: \$380 x18ppl+ Chair of Scrutineer: \$2280+ Key Official: \$3230+ Casual Helper: \$3070		16,750.00
2 Instructors ¹			
Sub-total:			16,750.00 (b)
III. Minor Event Related Expenses			
	Printing, Insurance, Water & Stationery		5,235.00 (c)
IV. Major Event Related Expenses			
	Transportation of Equipment, Medal, Venue, PA System & Scrutineer System		18,018.00 (d)
Total Expenditure met by LCSD (A) :			40,003.00 (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 Paypal Transaction fee			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			40,003.00 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$)			50,320.00
2 Admission Fee: (\$)			
Total (\$)			50,320.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		(10,317.00)	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		34,002.55	(l)=(e)*(k)
Subvented Expenditure⁴ :		-	(m)=(j) or (l) or 'revised allocation', whichever is the less
Venue: (\$6608 - \$4248) x 85%	Net-off amount :	2,006.00	(n)='revised allocation' - (m)
	Savings :	5,990.00	
	Monitoring fee of NSA(\$95*45hrs)	4,275.00	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.31

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 全港社區體育舞蹈公開賽香港2021第四站

Category : C(IV) Community Sport Club Project

Date of Programme : 1/1/2022

Venue / Destination: 兆麟體育館

No. of Athletes : 594

(Original Allocation : \$12,271) (Revised Allocation : \$12,271)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			(a)
II. Staff Remuneration			
1 Coaches ¹	Local Adj: \$5400+ Local Scrutineer: \$750+ Key Official: \$1050+ Casual Helper: \$837.5		8,037.50
2 Instructors ¹			
Sub-total:			8,037.50 (b)
III. Minor Event Related Expenses			
	Printing, Insurance, Water & Stationery		7,346.65 (c)
IV. Major Event Related Expenses			
	Transportation of Equipment, Medal, Venue, PA System & Scrutineer System		20,289.00 (d)
Total Expenditure met by LCSD (A) :			35,673.15 (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 Paypal Transacation fee			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			- (g)
Total Programme Expenditure (A)+(B)+(C) :			35,673.15 (h)=(e)+(f)+(g)
(D) Income²			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$)			88,880.00
2 Admission Fee: (\$)			
Total (\$)			
Total Income (D) :			88,880.00 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		(53,206.85)	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		85%	(k)
Maximum Subvention Amount (A)*(E) :		30,322.18	(l)=(e)*(k)
Subvented Expenditure⁴ :		-	(m)=(j) or (l) or 'revised allocation', whichever is the less
Venue: (\$6608 - \$3304) x 85%	Net-off amount :	2,808.40	(n)='revised allocation' - (m)
	Savings :	5,187.60	
	Monitoring fee of NSA(\$95*45hrs)	4,275.00	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement CIV.32

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : 全港社區體育舞蹈公開賽香港2021第五站

Category : C(IV) Community Sport Club Project

Date of Programme : 1/1/2022

Venue / Destination: 兆麟體育館

No. of Athletes : 594

(Original Allocation : \$12,271) (Revised Allocation : \$12,271)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation ¹			
2 Air Fare ¹			
3 Other Items			
Sub-total:			
II. Staff Remuneration			
1 Coaches ¹	Local Adj: \$5400+ Local Scrutineer: \$750+ Key Official: \$1050+ Casual Helper: \$837.5		8,037.50
2 Instructors ¹			
Sub-total:			8,037.50
III. Minor Event Related Expenses			
	Printing, Insurance, Water & Stationery		2,500.00
IV. Major Event Related Expenses			
	Transportation of Equipment, Medal, Venue, PA System & Scrutineer System		13,429.00
Total Expenditure met by LCSD (A) :			23,966.50
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 Paypal Transasction fee			
2 e.g. Souvenirs			
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			-
Total Programme Expenditure (A)+(B)+(C) :		23,966.50	
(D) Income²			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$)			16,550.00
2 Admission Fee: (\$)			
Total (\$)			16,550.00
Total Income (D) :			16,550.00
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		7,416.50	(j)=(e)-(i)
Maximum Subvention Level (E)³ :		70%	(k)
Maximum Subvention Amount (A)*(E) :		16,776.55	(l)=(e)*(k)
Subvented Expenditure⁴ :		7,416.50	(m)=(j) or (l) or 'revised allocation', whichever is the less
Venue: (\$6608 - \$3304) x 70%	Net-off amount :	2,312.80	(n)='revised allocation' - (m)
Savings :		-	
Monitoring fee of NSA(\$95*45hrs)		4,275.00	

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement DI-1

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : Coach Training Course (Partial cancelled owing to COVID-19)
 Category : D(I) Training Programme for Officials
 Date of Programme : 2021.7.2-2022.3.31
 Venue / Destination: 北河街體育館、大角咀體育館、屯門大興社區會堂、中國聯合銀行大廈、中興商業大廈
 No. of Participants : 303

(Original Allocation : \$)	Actual Expenditure	
(Revised Allocation : \$)	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		
2 Air Fare ¹		
3 Other Items		
Sub-total:		-
II. Staff Remuneration		
1 Coaches ¹	\$467 x 2hr x 25lesson x 2ppl x 4course + \$467 x 2hr x 9lesson x 2ppl x 1course + \$467 x 2hr x 1lesson x 2ppl x 3course	209,216.00
2 Instructors ¹		
Sub-total:		209,216.00
III. Minor Event Related Expenses		
	Printing Charge	627.00
IV. Major Event Related Expenses		
	Venue Charge \$200/hr x 2hr x 25lesson x 2course + \$82/hr x 2hr x 25lesson x 2course + \$82/hr x 2hr x 1lesson x 2course + \$57/hr x 2hr x 1lesson x 1course	28,642.00
Total Expenditure met by LCSD (A) :		238,485.00
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		238,485.00
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$)		200.00
2 Admission Fee: (\$)		
Total (\$)	Total Income (D) :	200.00
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		238,285.00
Maximum Subvention Level (E) ³ :		70%
Maximum Subvention Amount (A)*(E) :		166,939.50
Ex-gratia Payment to the Sports Personnel (List out the Breakdown) (F) :		
\$467 x 2hr x 11Lesson x 2ppl x 2course + \$467 x 2hr x 10Lesson x 2ppl x 1course + \$467 x 2hr x 12Lesson x 2ppl x 1course		82,192.00
Actual Subvention from Anti-epidemic Fund('AEF') (G) :		82,192.00
Deficiency of Expenditure met by LCSD over Income plus Ex-gratia Payment less AEF (A)-(D)+(F)-(G) :		238,285.00
Maximum Subvention Amount plus Ex-gratia Payment less AEF [(A)*(E)]+(F)-(G) :		166,939.50
Subvented Expenditure ⁴ :		166,939.50
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		-
Savings :		-

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

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

Appendix to Statement DI-2

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : Scrutineer Training Course

Category : D(I) Training Programme for Officials

Date of Programme : 2021.7.5-12.24

Venue / Destination: 葵芳金龍工業中心、中國聯合銀行大廈、Zoom

No. of Participants : 16

(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 Other Items		
Sub-total:		(a)
II. Staff Remuneration		
1 Coaches ¹		-
2 Instructors ¹		
Sub-total:		(b)
III. Minor Event Related Expenses		
IV. Major Event Related Expenses		
Total Expenditure met by LCSD (A) :		(c) (d) (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		(f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		(g)
Total Programme Expenditure (A)+(B)+(C) :		(h)=(e)+(f)+(g)
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$)		-
2 Admission Fee: (\$)		
Total (\$)		
Total Income (D) :		(i)
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		(j)=(e)-(i)
Maximum Subvention Level (E)³ :		(k) 70%
Maximum Subvention Amount (A)*(E) :		(l)=(e)*(k)
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		(m)
Subvented Expenditure⁴ :		(n)=(j) or (l) or 'revised allocation', whichever is the less [plus (m) if (o)='revised allocation' - (n)]
Savings :		

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

¹ Detailed breakdown of the expenditure should be provided.

² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.

³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.

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

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

Appendix to Statement DI-3

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : Online Adjudicator Training Course

Category : D(I) Training Programme for Officials

Date of Programme : 2022/3/12 & 19

Venue / Destination: Zoom

No. of Participants : 22

(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 Other Items		
Sub-total:		
II. Staff Remuneration		
1 Coaches ¹		-
2 Instructors ¹	Instructor: \$467 x 4hr x 4ppl	7,472.00
Sub-total:		7,472.00
III. Minor Event Related Expenses		
IV. Major Event Related Expenses		
Total Expenditure met by LCSD (A) :		7,472.00
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		7,472.00
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$)		-
2 Admission Fee: (\$)		
Total (\$)		
Total Income (D) :		-
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		7,472.00
Maximum Subvention Level (E)³ :		70%
Maximum Subvention Amount (A)*(E) :		5,230.40
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		-
Subvented Expenditure⁴ :		-
Savings :		-

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

¹ Detailed breakdown of the expenditure should be provided.
² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.
³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.
⁴ The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.

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

Appendix to Statement DI-4

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : DJ Training Course
 Category : D(I) Training Programme for Officials
 Date of Programme : 2021.11.12
 Venue / Destination: Zoom
 No. of Participants : 15

(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 Other Items		
Sub-total:		-
II. Staff Remuneration		
1 Coaches ¹		-
2 Instructors ¹		
Sub-total:		-
III. Minor Event Related Expenses		
IV. Major Event Related Expenses		
Entry Fee		4,883.11
Total Expenditure met by LCSD (A) :		4,883.11
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		4,883.11
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$)		-
2 Admission Fee: (\$)		
Total (\$)		-
Total Income (D) :		-
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		4,883.11
Maximum Subvention Level (E)³ :		70%
Maximum Subvention Amount (A)*(E) :		3,418.18
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		-
Subvented Expenditure⁴ :		3,418.18
Savings :		-

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

¹ Detailed breakdown of the expenditure should be provided.
² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.
³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.
⁴ The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.

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

Appendix to Statement DII-1

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : WDSF Annual General Meeting
 Category : D(II) Meeting / Conference
 Date of Programme : 2021.7.25-8.1
 Venue / Destination: Zoom
 No. of Participants : 4

(Original Allocation : \$)	Actual Expenditure	
(Revised Allocation : \$)	Breakdown	Amount (HK\$)
Description		
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation ¹		
2 Air Fare ¹		
3 Other Items		
Sub-total:		-
II. Staff Remuneration		
1 Coaches ¹		
2 Instructors ¹		
Sub-total:		-
III. Minor Event Related Expenses		
IV. Major Event Related Expenses		
Total Expenditure met by LCSD (A) :		-
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		-
(D) Income²		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$)		
2 Admission Fee: (\$)		
Total (\$)		
Total Income (D) :		-
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		-
Maximum Subvention Level (E)³ :		70%
Maximum Subvention Amount (A)*(E) :		-
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		-
Subvented Expenditure⁴ :		-
Savings :		-

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

- ¹ Detailed breakdown of the expenditure should be provided.
- ² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.
- ³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.
- ⁴ The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.

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

Appendix to Statement DII-2

Name of NSA: Hong Kong DanceSport Association

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2022

Name of Programme : WDSF Judge Congress for Breaking
 Category : D(II) Meeting / Conference
 Date of Programme : 2021.8.27-29
 Venue / Destination: Zoom
 No. of Participants : 4

(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 Other Items		
Sub-total:		-
II. Staff Remuneration		
1 Coaches ¹		
2 Instructors ¹		
Sub-total:		-
III. Minor Event Related Expenses		
-		
IV. Major Event Related Expenses		
Entry Fee		3,489.28
Total Expenditure met by LCSD (A) :		3,489.28
(B) Notional Venue Charges (NVC)		
Total NVC (B) :		-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 e.g. Uniforms		
2 e.g. Souvenirs		
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :		-
Total Programme Expenditure (A)+(B)+(C) :		3,489.28
(D) Income²		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$)		-
2 Admission Fee: (\$)		-
Total (\$)	Total Income (D) :	-
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		3,489.28
Maximum Subvention Level (E)³ :		70%
Maximum Subvention Amount (A)*(E) :		2,442.50
Subvented Monitoring Fee to NSA [For Category C(IV) Community Sports Club Projects only] :		-
Subvented Expenditure⁴ :		2,442.50
Savings :		-

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

- ¹ Detailed breakdown of the expenditure should be provided.
- ² Income includes 'entry fees' (from participants) and 'admission fees' (from spectators). This also includes income with similar nature e.g. 'enrolment fees' and 'training fees' paid by participants for entry to the programme.
- ³ For the maximum subvention level for the respective Category of programme, please refer to Annex 2 of the Auditor's Guide.
- ⁴ The 'Subvented Expenditure' should be (i) the deficiency of expenditure met by LCSD over income; or (ii) the maximum subvention amount; or (iii) the revised allocation, whichever is the less. If there is no change to the original allocation, the revised allocation will be the same amount as the original allocation.

Statement of Use of Reserve Fund (Statement 4)

For the Financial Year Ended 31 March 2022

Description of Item/Programme	Approved Amount ² (HK\$) (a)	Actual Expenditure (HK\$) (b)	Savings ³ (HK\$) (c)=(a)-(b)	Breakdown as per Appendix ⁴
(A) Use of Reserve Fund Approved in 2018-19				
<i>Personnel Expenses</i>				
(a)				
(b)				
Personnel Expenses Sub-total				
<i>Office Expenses</i>				
(a)				
(b)				
Office Expenses Sub-total				
<i>Programme Expenses</i>				
(a)			-	
(b)				
Programme Expenses Sub-total	-	-	-	
Use of Reserve Fund 2018-19 Total	-	-	-	
(B) Use of Reserve Fund Approved in 2019-20				
<i>Personnel Expenses</i>				
(a)				
(b)				
Personnel Expenses Sub-total	-	-		
<i>Office Expenses</i>				
(a)				
(b)				
Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>				
(a)				
(b)				
Programme Expenses Sub-total	-	-	-	
Use of Reserve Fund 2019-20 Total	-	-	-	
(C) Use of Reserve Fund Approved in 2021-22				
<i>Personnel Expenses</i>				
(a)	-	-	-	
(b)				
Personnel Expenses Sub-total	-	-	-	
<i>Office Expenses</i>				
(a) Office expenses	-	-	-	
(b)				
Office Expenses Sub-total	-	-	-	
<i>Programme Expenses</i>				
(a) WDSF World Breaking Championship	120,000.00	112,140.00	7,860.00	
(b)				
Programme Expenses Sub-total	120,000.00	112,140.00	7,860.00	
Use of Reserve Fund 2021-22 Total	120,000.00	112,140.00	7,860.00	
Total for Approved Use of Reserve Fund: (A)+(B)+(C)	120,000.00	112,140.00	7,860.00	

¹ For items which were completed in years 2019-20 with expenditure already reported in the respective annual accounts, they should not be included again to avoid duplication of recognised savings.

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

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

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

Proforma for Breakdown of Programme Expenses for a Programme under Use of Reserve Fund

Appendix to Statement 4

Name of NSA Hong Kong DanceSport Assoc

Breakdown of Programme Expenses for Programmes Approved under Use of Reserve Fund and Completed in 2021-22

Use of Reserve Fund Approved in Financial Year 2021-2022

Name of Programme : WDSF World Breaking Championship

Date of Programme : 2021.12.7-28

Venue / Destination: Pairs, France

No. of Participants : 6

Description	Actual Expenditure (HK\$)		
	Breakdown	Amount (HK\$)	
(A) Expenditure met by LCSD			
I. Board & Lodging			
1 Accommodation ¹	21-day in HK: \$890 x 21 night x 6 room	112,140.00	
2 Air Fare ¹			
3 Other Items			
		Sub-total:	112,140.00 (a)
II. Staff Remuneration			
1 Coaches ¹			
2 Instructors ¹			
		Sub-total:	- (b)
III. Minor Event Related Expenses			
			- (c)
IV. Major Event Related Expenses			
			- (d)
		Total Expenditure met by LCSD (A) :	112,140.00 (e)=(a)+(b)+(c)+(d)
(B) 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 (B) :	- (f)
		Total Programme Expenditure for the Programme (A)+(B) :	112,140.00 (g)=(e)+(f)
(C) Income			
Estimated Amount			
1 Entry Fee: (\$_____)			
2 LCSD Subvention \$_____			
		Total Actual Income (C) :	- (h)
		Deficiency of Expenditure met by LCSD over Income (A) - (C) :	112,140.00 (i)=(e)-(h)
(D) Savings			
		Approved Use of Reserve Fund :	120,000.00 (j)
		Savings for the Programme :	7,860.00 (k)=(j)-(i) if (j)>(i); or (k)=0 if (j)<(i)

¹ Detailed breakdown of the expenditure should be provided.