Summary of Cash Subvention to The Hong Kong Canoe Union Limited under the Sports Subvention Scheme of Leisure and Cultural Services Department for the Financial Year Ended 31 March 2019

Original cash subvention allocated at the beginning of the financial year ¹ (1) Subvention for Presonnel Expenses 1,295,501.00 (ii) Subvention for Office Expenses 1,24,750.00 2,475,802.00 3,906,053.00 (a) 3,906,053.00 (b) Additional subvention from LCSD (iii) Additional subvention from LCSD (iii) Additional fund for Programme Expenses from 4th quarterly subvention payment Additional fund for office refurbishment in the subvention year 2017/2018 (\$50,000 obtained in 2017/2018 and to be concluded in 2018/2019) Less: Subvention netted off for 2018-19 ² (a) International Event Held Outside Hong Kong (b) National/Junior Squad Training Programme (c) Regional Squad Training Programme (d) Training Programme (e) School Sports Programme (153,494.70) (f) Local Competition (g) Commanity Sports Club Programme (154,70.00) (h) Training Programme (154,70.00) (h) Training Programme (154,70.00) (ii) Meeting/Conference (j) AA (Part-time) for Feeder Programmes (k) MPF Contribution for Part-time Officials (l) Personnel Expenses (li) Programme Expenses (li) Programme Expenses (l) Office Expenses (l) Office Expenses (l) Office Expenses (l) Programme Expenses (l) Office E		HK\$	1
(ii) Subvention for Personnel Expenses (iii) Subvention for Office refurbishment in the subvention payment Addit Additional subvention Expenses from 4th quarterly subvention payment Additional fund for Programme Expenses from 4th quarterly subvention payment Additional fund for office refurbishment in the subvention year 2017/2018 (\$50,000 obtained in 2017/2018 and to be concluded in 2018/2019) Less: Subvention netted off for 2018-19 ² (a) International Event Held Outside Hong Kong (b) National/Junior Squad Training Programme (c) Regional Squad Training Programme (d) Training Programme (e) School Sports Programme (f) Local Competition (g) Community Sports Club Programme (f) Local Competition (g) Community Sports Club Programme (h) Training Programme for Officials (i) Meeting Conference (j) AA (Part-time) for Feeder Programmes (k) MPF Contribution for Part-time Officials (l) Personnel Expenses (l) Office Expenses (li) Office Expenses	Cash subvention from LCSD Original each subvention allocated at the haginning of the financial year.		
(iii) Subvention for Office Expenses (iiii) Subvention for Programme Expenses (iii) Subvention for Programme Expenses 2.4.75,802,00 3.906,053,00 4.4.4. Additional subvention from LCSD (i) Additional fund for Programme Expenses from 4th quarterly subvention payment (ii) Additional fund for office refurbishment in the subvention year 2017/2018 (\$50,000 obtained in 2017/2018 and to be concluded in 2018/2019) Less: Subvention netted off for 2018-19 ² (a) International Event Held Outside Hong Kong (b) National/Junior Squard Training Programme (c) Regional Squad Training Programme (d) Training Programme (e) School Sports Programme (i) Local Competition (g) Comrammic Sports Club Programme (ii) Meeting/Conference (j) AA (Part-time) for Feeder Programmes (k) MPF Contribution for Pert-time Officials (l) Personnel Expenses (ii) Office Expenses (iii) Office Expenses (iv) Personnel Expenses (iv) Office Expenses (iv) Personnel Expens		1 295 501 00	
2.475,802.00 3 906,053.00			
### Additional subvention from LCSD Additional fund for Programme Expenses from 4th quarterly subvention payment \$2,651.00			
### Additional subvention from LCSD (i) Additional fund for office refurbishment in the subvention payment	in Substitute to 110guillius Expenses		(a)
Additional fund for Programme Expenses from 4th quarterly subvention payment \$2,651.00 Additional fund for office returbishment in the subvention year 2017/2018 (\$50,000 obtained in 2017/2018 and to be concluded in 2018/2019)		3,700,033.00	(4)
Less: Subvention netted off for 2018-192	(i) Additional fund for Programme Expenses from 4th quarterly subvention payment Additional fund for office refurbishment in the subvention year 2017/2018 (\$50,000 obtained in	52,651.00	
(a) International Event Held Outside Hong Kong (b) National/Junior Squad Training Programme (c) Regional Squad Training Programme (d) Training Programme (d) Training Programme (e) School Sports Programme (115,776.94) (f) Local Competition (g) Community Sports Club Programme (h) Training Programme (153,494.70) (i) Local Competition (g) Community Sports Club Programme (h) Training Programme for Officials (1,671.00) (i) Meeting/Conference (j) AA (Part-time) for Feeder Programmes (k) MPF Contribution for Part-time Officials (l) Personnel Expenses (l		52,651.00	(b)
(b) National/Junior Squad Training Programme (c) Regional Squad Training Programme (d) Training Programme (d) Training Programme (115,776.94) (e) School Sports Programme (115,470.00) (f) Local Competition (g) Community Sports Club Programme (115,470.00) (h) Training Programme for Officials (2,671.00) (i) Meeting/Conference (j) AA (Part-time) for Feeder Programmes (k) MPF Contribution for Part-time Officials (20,226.93) (l) Personnel Expenses (l) Personnel Expenses (33,7088.15] (c) Total cash subvention from LCSD for the year Expenditure i (i) Personnel Expenses (ii) Office Expenses (iii) Office Expenses (iii) Programme (i.e. other than LCSD subvention over expenditure Other income (i.e. other than LCSD Subvention and Reserve Fund (ii) Sponsorship / Donation (iv) Contribution from the Association (iv) Other Resources (d) Training Programme (115,776.94) (1153,494.70) (1153,494.70) (125,470.00)	Less: Subvention netted off for 2018-19 ²		
(e) Regional Squad Training Programme (115,776.94) (d) Training Programme (115,776.94) (e) School Sports Programme (153,494.70) (f) Local Competition (15,470.00) (g) Community Sports Club Programme (15,470.00) (ii) Training Programme for Officials (2,671.00) (i) Meeting/Conference		-	
(d) Training Programme (e) School Sports Programme (f) Local Competition (g) Community Sports Club Programme (i) Training Programme for Officials (i) Meting/Conference (j) AA (Part-time) for Feeder Programmes (k) MPF Contribution for Part-time Officials (l) Personnel Expenses (l) Personnel Expenses (ii) Office Expenses (iii) Programme Expenses (iii) Programme Expenses (iii) Programme Expenses (iii) Programme Expenses (ivi) Contribution from the Association (ivi) Contribution from the Association (ivi) Contribution from the Association (ivi) Other Resources (ivi) Other Resources (ivi) Other Resources		(227,875.78)	
(e) School Sports Programme (f) Local Competition (g) Community Sports Club Programme (g) Community Sports Club Programme (15,470,00) (h) Training Programme for Officials (2,671,00) (i) Meeting/Conference (j) AA (Part-time) for Feeder Programmes (k) MPF Contribution for Part-time Officials (l) Personnel Expenses (l) Per		-	
(f) Local Competition (g) Community Sports Club Programme (h) Training Programme for Officials (2,671,00) (i) Meeting/Conference (i) AA (Part-time) for Feeder Programmes (k) MPF Contribution for Part-time Officials (20,226,93) (l) Personnel Expenses (1,572,80) (537,088,15) (c) Total cash subvention from LCSD for the year Expenditure³ (i) Personnel Expenses (ii) Office Expenses (iii) Office Expenses (iii) Office Expenses (iii) Office Expenses (iii) Office Expenses (ivi) Orfice Expenses (ivi) Ortic Expenses (ivi) Or	(d) Training Programme	(115,776.94)	
(g) Community Sports Club Programme (h) Training Programme for Officials (i) Meeting/Conference (j) AA (Part-time) for Feeder Programmes (k) MPF Contribution for Part-time Officials (l) Personnel Expenses ((e) School Sports Programme	(153,494.70)	
(h) Training Programme for Officials (i) Meeting/Conference (i) AA (Part-time) for Feeder Programmes (k) MPF Contribution for Part-time Officials (l) Personnel Expenses (t) Personnel	(f) Local Competition	-	
(i) Meeting/Conference (j) AA (Part-time) for Feeder Programmes (k) MPF Contribution for Part-time Officials (l) Personnel Expenses (l, 537,088.15) (c) Total cash subvention from LCSD for the year Total cash subvention from LCSD for the year	(g) Community Sports Club Programme	(15,470.00)	
(i) AA (Part-time) for Feeder Programmes (k) MFF Contribution for Part-time Officials (1,572.80) (1) Personnel Expenses (537.088.15) (c) Fotal cash subvention from LCSD for the year 3.421.615.86 (d)=(a)+(b)-(c) Expenditure³ i) Personnel Expenses ii) Office Expenses iii) Programme Expenses iii) Programme Expenses Fotal expenditure incurred for the year 2018-19 Surplus/(Deficiency) of subvention over expenditure 483.976.78 (f)=(d)-(c) Other income (i.e. other than LCSD subvention)⁴ i) Entry fee / Admission fee ii) Bank interest generated from LCSD Subvention and Reserve Fund iii) Sponsorship / Donation iv) Other Resources - (g)		(2,671.00)	
(k) MPF Contribution for Part-time Officials (1,572.80) (1,572.80) (537.088.151) (c) (c) (d) (-(a)+(b)-(c) Expenditure³ (i) Personnel Expenses (ii) Personnel Expenses (iii) Programme Expenses (iii) Programme Expenses (iii) Programme Expenses (iv) Contribution from the Association (iv) Contribution from the Association (iv) Other Resources (a) (20,226.93) (1,572.80) (d) (-(a)+(b)-(c) (-	
(i) Personnel Expenses (ii) Fortal cash subvention from LCSD for the year (iii) Personnel Expenses (iii) Office Expenses (iii) Office Expenses (iii) Office Expenses (iii) Programme Expenses (iii) Programme Expenses (iii) Programme Expenses (iv) Office incurred for the year 2018-19 (iv) Personnel Expenses (iv) Other income (i.e. other than LCSD subvention) (iv) Contribution from the Association (iv) Other Resources		-	
Columbution from LCSD for the year 3,421,615.86 (d)-(a)+(b)-(a)		(20,226.93)	
Total cash subvention from LCSD for the year 3.421.615.86 (d)-(a)+(b)-(c)	(l) Personnel Expenses	(1,572.80)	
Total cash subvention from LCSD for the year 3,421,615.86 (d)-(a)+(b)-(c)		(537.088.15)	(a)
Expenditure		(357,000.137	(0)
(ii) Personnel Expenses 1,293,928.20 (iii) Office Expenses 134,750.00 (iii) Programme Expenses 1,508,960.88 Total expenditure incurred for the year 2018-19 2,937,639.08 (e) Surplus/(Deficiency) of subvention over expenditure Other income (i.e. other than LCSD subvention) ⁴ (i) Entry fee / Admission fee - (ii) Sponsorship / Donation - (iii) Sponsorship / Donation - (iv) Contribution from the Association - (v) Other Resources -	Total cash subvention from LCSD for the year	3,421,615.86	(d)=(a)+(b)-(c
(iii) Office Expenses (iii) Programme Expenses Total expenditure incurred for the year 2018-19 Surplus/(Deficiency) of subvention over expenditure Other income (i.e. other than LCSD subvention) ⁴ (i) Entry fee / Admission fee (ii) Bank interest generated from LCSD Subvention and Reserve Fund (iii) Sponsorship / Donation (iv) Contribution from the Association (v) Other Resources 134,750.00 1,508,960.88 2.937,639.08 (c) (f)=(d)-(e)	Expenditure ³		
(iii) Programme Expenses Total expenditure incurred for the year 2018-19 Surplus/(Deficiency) of subvention over expenditure Other income (i.e. other than LCSD subvention) ⁴ (i) Entry fee / Admission fee (ii) Bank interest generated from LCSD Subvention and Reserve Fund (iii) Sponsorship / Donation (iv) Contribution from the Association (v) Other Resources - (g)			
Total expenditure incurred for the year 2018-19 Surplus/(Deficiency) of subvention over expenditure 483,976.78 (f)=(d)-(e) Other income (i.e. other than LCSD subvention) ⁴ (i) Entry fee / Admission fee (ii) Bank interest generated from LCSD Subvention and Reserve Fund (iii) Sponsorship / Donation (iv) Contribution from the Association (v) Other Resources (g)			
Surplus/(Deficiency) of subvention over expenditure Other income (i.e. other than LCSD subvention) ⁴ (i) Entry fee / Admission fee (ii) Bank interest generated from LCSD Subvention and Reserve Fund (iii) Sponsorship / Donation (iv) Contribution from the Association (v) Other Resources (g) (f)=(d)-(e) 483,976.78 (f)=(d)-(e)	, , ,		
Other income (i.e. other than LCSD subvention) ⁴ (i) Entry fee / Admission fee (ii) Bank interest generated from LCSD Subvention and Reserve Fund (iii) Sponsorship / Donation (iv) Contribution from the Association (v) Other Resources (g) (g)	Total expenditure incurred for the year 2018-19	2,937,639.08	(e)
Other income (i.e. other than LCSD subvention) ⁴ (i) Entry fee / Admission fee (ii) Bank interest generated from LCSD Subvention and Reserve Fund (iii) Sponsorship / Donation (iv) Contribution from the Association (v) Other Resources (g) (g)	Surnlus/(Deficiency) of subvention over expenditure	483.976.78	(f)=(d)-(e)
(i) Entry fee / Admission fee (ii) Bank interest generated from LCSD Subvention and Reserve Fund (iii) Sponsorship / Donation (iv) Contribution from the Association (v) Other Resources - (g)	outpus (Dentioner) of subvention over expenditure	400070010	(-) (-) (1)
(i) Entry fee / Admission fee (ii) Bank interest generated from LCSD Subvention and Reserve Fund (iii) Sponsorship / Donation (iv) Contribution from the Association (v) Other Resources - (g)	Other income (i.e. other than LCSD subvention) ⁴		
(iii) Bank interest generated from LCSD Subvention and Reserve Fund - (iii) Sponsorship / Donation (iv) Contribution from the Association (v) Other Resources - (g)		- 1	
(iv) Contribution from the Association (v) Other Resources - (g)	(ii) Bank interest generated from LCSD Subvention and Reserve Fund	- 1	
(v) Other Resources - (g)		- 1	
(g)	· · · · · · · · · · · · · · · · · · ·	-	
	(v) Other Resources	-	
Total Surplus/(Deficiency) of income over expenditure 483.976.78 (h)=(f)+(g)		-	(g)
10tal Surplus/(Denciency) of Income over expenditure	Total Summing//Deficiency) of income annual summandity	402.047.40	(b)=(b) : (-)
	Total out plus (Dentiency) of income over expenditure	403.7/0./8	(π)_(π)_(R)

Workdone

Checked to bank statements for amount of interest received

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 2018-19 which is subsequently netted off by the LCSD within the same financial year 2018-19 (e.g. due to cancellation of programmes). The total amount of subvention netted off for 2018-19 may be subject to revision upon subsequent review on NSA's Annual Accounts of the Subvention and the Reserve Fund by the LCSD.
- This represents the total cash expenditure incurred for subvented posts, office expenses and programme expenses (met by either LCSD subvention/sponsorship/donation/NSA/other resources).
- Other income' excludes subvention under the Arts and Sport Development Fund.

Figures are checked and found in order

