

Summary of Cash Subvention to Handball Association of Hong Kong, China Limited  
under the Sports Subvention Scheme of Leisure and Cultural Services Department  
for the Financial Year Ended 31 March 2019

	<u>HK\$</u>	
<b>Cash subvention from LCSD</b>		
Original cash subvention allocated at the beginning of the financial year <sup>1</sup>		
(i) Subvention for Personnel Expenses	1,646,664.00	
(ii) Subvention for Office Expenses	130,750.00	
(iii) Subvention for Programme Expenses, breakdown into:		
International Events Held Outside Hong Kong	911,605.00	
National/Junior Squad Training Programme	360,549.00	
Regional Squad Training Programme	150,670.00	
Development Training Programmes	866,155.00	
School Sports Programmes	955,179.00	
Local Competitions	214,150.00	
Community Sports Club Projects	478,433.00	
Official Training Programme	68,845.00	
Meeting/Conference	19,229.00	
AA (Part-time) for Feeder Programmes	48,600.00	
MPF Contribution for Part-time Officials	2,430.00	
Programme Expenses sub-total	4,075,845.00	
Total original cash subvention	5,853,259.00	(a)
<b>Add:</b> Additional subvention from LCSD		
Personnel Expenses	-	
Office Expenses	-	
Programme Expenses	143,309.00	
	143,309.00	(b)
<b>Less:</b> Subvention netted off for 2018/19 <sup>2</sup>		
Personnel Expenses	-	
Office Expenses	-	
Programme Expenses	(102,708.00)	
	(102,708.00)	(c)
<b>Total cash subvention from LCSD for the year</b>	<b>5,893,860.00</b>	(d)=(a)+(b)-(c)
<b>Expenditure<sup>3</sup></b>		
Personnel Expenses	1,449,482.81	
Office Expenses	386,625.29	
Programme Expenses	5,630,521.03	
Total expenditure incurred for the year 2018/19	7,466,629.13	(e)
<b>Surplus/(Deficiency) of subvention over expenditure</b>	<b>(1,572,769.13)</b>	(f)=(d)-(e)
<b>Other income (i.e. other than LCSD subvention)<sup>4</sup></b>		
(i) Entry fee / Admission fee	1,951,217.00	
(ii) Bank interest generated from LCSD Subvention and Reserve Fund		
(iii) Sponsorship / Donation		
(iv) Contribution from the Association		
(v) Other Resources		
	1,951,217.00	(g)
<b>Total Surplus/(Deficiency) of income over expenditure</b>	<b>378,447.87</b>	(h)=(f)+(g)

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

<sup>2</sup> 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.

<sup>3</sup> 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).

<sup>4</sup> 'Other income' excludes subvention under the Arts and Sport Development Fund.