

HONG KONG LAWN BOWLS ASSOCIATION
香港草地滾球總會

ANNUAL RETURN TO THE LEISURE AND CULTURAL SERVICES DEPARTMENT

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2013



Wise-Link CPA Limited
智匯會計師事務所有限公司

HONG KONG LAWN BOWLS ASSOCIATION

香港草地滾球總會

**ANNUAL RETURN TO THE LEISURE AND CULTURAL SERVICES DEPARTMENT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2013**

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HONG KONG LAWN BOWLS ASSOCIATION

香港草地滾球總會

ANNUAL RETURN TO THE LEISURE AND CULTURAL SERVICES DEPARTMENT
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2013

PRESIDENT'S AND HONORARY TREASURER'S CERTIFICATE

We certify that the Annual Return set out in pages 4 to 38 which comprises:

- Summary of LCSD Subvention and Programmes Expenses
- Statement of Personnel Expenses
- Statement of Office Expenses
- Statement of Reserve Fund
- Statement of Change in Reserve Fund Balance
- Statement of Extra Saving

for the financial year ended 31 March 2013 is true and correct.



President



Honorary Treasurer

Hong Kong

Date : 26 SEP 2013



Hong Kong Lawn Bowls Association



Wise-Link CPA Limited

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INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE OF HONG KONG LAWN BOWLS ASSOCIATION ("THE ASSOCIATION")

香港草地滾球總會

We have been engaged to conduct a reasonable assurance examination on the accompanying Association's Annual Accounts of the subvention and the reserve fund on pages 4 to 38 (attached herewith) for the year ended 31 March 2013, which have been prepared by the Executive Committee of the Association in connection with the requirements of the Leisure and Cultural Services Department ("LCSD") of the Government of the Hong Kong Special Administrative Region ("the Government").

Respective responsibilities of the Executive Committee and auditors

The Executive Committee of the Association is responsible for the preparation of the accompanying Annual Accounts and for ensuring that they have been properly prepared from the books and records of the Association and drawn up in compliance with the provisions of the Subvention Agreement for the year 2012-13 made between the Government and the Association. 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 Procurement Guidelines which the Association has deposited with the Government.

It is our responsibility to report on whether the Annual Accounts have been drawn up in compliance with the provisions of the Subvention Agreement and the Auditor's Guide as stipulated in Clause 6(e) of the Subvention Agreement, and the Association has complied with the provisions of the Subvention Agreement as specified in the Auditor's Guide, the Code of Conduct concerning the procedural requirements in processing declaration on conflict of interests and application for acceptance of advantages and the 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 and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.



**INDEPENDENT AUDITORS' REPORT TO THE EXECUTIVE COMMITTEE OF
HONG KONG LAWN BOWLS ASSOCIATION ("THE ASSOCIATION")**

香港草地滾球總會

Basis of conclusions

We have conducted our work in accordance with Hong Kong Standard on Assurance Engagements 3000 "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 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 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 Procurement Guidelines of the Association.

Wise-Link CPA Limited
Certified Public Accountants
Hong Kong, 26 SEP 2013
Fan How Yat, Carrie
Practising Certificate number P04334

HONG KONG LAWN BOWLS ASSOCIATION

香港草地滾球總會

SUMMARY OF CASH SUBVENTION TO HONG KONG LAWN BOWLS ASSOCIATION

UNDER THE SPORTS SUBVENTION SCHEME OF

LEISURE AND CULTURAL SERVICES DEPARTMENT

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2013

Cash subvention from LCSD (Note 1)		HK\$
Original cash subvention allocated at the beginning of the financial year		
(i)	Subvention for Personnel Expenses	571,437
(ii)	Subvention for Office Expenses	113,325
(iii)	Subvention for Programme Expenses	1,471,902
	(a)	2,156,664
Add: Additional subvention from LCSD		(b) 53,160
Less: Subvention netted-off for 2012-13 (Note 2)		(c) 227,328
Total cash subvention from LCSD for the year		(d)=(a)+(b)-(c) 1,982,496
Expenditure (Note 3)		
Total expenditure incurred for the year 2012-13		(e) 2,304,419
Deficiency of subvention over expenditure		(f)=(d)-(e) (321,923)
Other income (i.e. other than LCSD subvention) (Note 4)		
(i)	Entry fee / Admission fee	208,890
(ii)	Bank interest generated from LCSD Subvention and Reserve Fund	-
(iii)	Sponsorship / Donation	41,330
(iv)	Contribution from the Association	-
(v)	Other Resources	-
	(g)	250,220
Total Deficiency of income over expenditure		(h)=(f)+(g) (71,703)

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

Note 2: This refers to the amount of subvention allocated for 2012-13 which is subsequently netted off by the LCSD within 2012-13 (e.g. due to cancellation of programmes).

Note 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).

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

STATEMENT OF PERSONNEL EXPENSES (STATEMENT 1)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2013

HK\$

Cash subvention from LCSD (Revised Allocation)

571,437 (a)

Expenditure

(A) Expenditure met by LCSD

Approved Subvented Posts	Original Allocation (HK\$)	Revised Allocation (HK\$)			Actual Expenditure (HK\$)
		Additional Allocation [^]	Netted-off Amount	Total Net Allocation	
1. Senior Executive Director					
2. Coaching Director					
3. Technical Executive					
4. Senior Sports Executive					
5. Sports Executive	284,782			284,782	284,782
6.1 Administrative Assistant I	143,430			143,430	143,430
6.2 Administrative Assistant II	143,225			143,225	143,225
7. Sports Executive (Part-time)	-			-	-
8. Administrative Assistant (Part-time)	-			-	-
Total	571,437			571,437	571,437

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

259,548 (c)

(C) Total expenditure for Personnel Expenses

830,985 (d)=(b)+(c)**Surplus/(Deficiency) of LCSD subvention over actual expenditure met by LCSD**

- (e)=(a)-(b)

Other income

(i) Subsidy from extra saving

99,320 (f)

Deficiency for Personnel Expenses

(160,228) (h)=(a)-(d)+(f)**Savings from LCSD cash subvention**- (i)=(e) or 0

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

There is no need to include the approved use of Reserve Fund. The amount should be dealt with separately in the Statement of Use of Reserve Fund.

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

STATEMENT OF OFFICE EXPENSES (STATEMENT 2)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2013

HK\$

Cash subvention from LCSD (Revised Allocation)

113,325 (a)

Expenditure

(A) Expenditure met by LCSD

Approved Subvented Posts	Original Allocation (HK\$)	Revised Allocation (HK\$)			Actual Expenditure (HK\$)
		Additional Allocation [^]	Netted-off Amount	Total Net Allocation	
Administration Expenses ^Δ					
- utilities					-
- telephone/fax/IDD/internet					7,559
- newspapers/ periodicals advertisements					8,659
- photocopying charges					48,382
- stamps and postage					247
- stationery					3,144
- transportation					3,365
- others (please specify)					
hire of storage					33,000
maintenance					1,520
subscription					11,139
Sub-total of Administration Expenses	56,700			56,700	117,015
Rent and Rates	-			-	-
Audit Fee	45,375			45,375	11,000
Insurance Premium Fee	11,250			11,250	16,782
Total	113,325			113,325	144,797

(b)

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

444,957 (c)

(C) Total expenditure for Office Expenses

589,754 (d)=(b)+(c)

Deficiency of LCSD subvention over actual expenditure met by LCSD

(31,472) (e)=(a)-(b)

Other income

(i) Sponsorship/Donation

- (f)

(ii) Contribution from the Association/Other Resources

- (g)

Deficiency for Office Expenses

(476,429) (h)=(a)-(d)+(f)+(g)

Savings from LCSD subvention

- (i)=(e) or 0

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

There is no need to include the approved use of Reserve Fund. The amount should be dealt with separately in the Statement of Use of Reserve Fund.

[^] This includes virement of funds approved by LCSD. Please provide details of the approved virement in (+) and virement out (-).^Δ No 'sundry' expenses should be reported.

Statement of Programme Expenses (Statement 3)

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2013

HK\$

(I) Allocation for 2012-13

Cash subvention from LCSD (Revised Allocation)

1,518,853 (a)

Expenditure

(A) Expenditure Met by LCSD

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$)#			Actual Expenditure# (HK\$)	Subvented ExpenditureΔ (HK\$)	Savings (if any)@ (HK\$)	Breakdown as per Appendix
		Additional Allocation^	Netted-off Amount	Total Net Allocation				
COMPLETED PROGRAMMES								
Cat A(I) International Event Held Outside Hong Kong								
(a) Asia Bowls Championships 2012					78,520	70,668		1.1
(b) Asia Pacific Indoor Bowls Championship 2012					33,605	30,245		1.2
(c) World Champion of Champions Singles Championships 2012					20,873	18,786		1.3
(d) World Bowls Championships 2012					388,815	349,934		1.4
(e) World Cup Indoor Bowls Singles 2012					21,693	19,524		1.5
(f) Asian Under 25 Single Championship 2012					28,589	25,730		1.6
Cat A(I) Sub-total	345,586	-	-	345,586	572,095	514,887	-	
Category A Sub-total	345,586	-	-	345,586	572,095	514,887	-	
Cat B(I) National/Junior Squad Training Programme								
(a) National Squad Training					33,623	33,623		2.1
(b) Junior Squad Training					98,352	98,352		2.2
(c) Feeder Programme - Junior Squad Training Camp					61,072	61,072		2.3
Cat B(I) Sub-total	188,579	2,534	-	191,113	193,047	193,047	-	
Cat B(II) Regional Squad Training Programme								
(a) Regional Squad Training					254,620	229,158		3.1
Cat B(II) Sub-total	342,018	11,360	-	353,378	254,620	229,158	124,220	
Category B Sub-total	530,597	13,894	-	544,491	447,667	422,205	124,220	
Cat C(I) Training Programme								
(a) Lawn Bowls Training Programme 2012-2013	323,960	19,584	-	343,544	432,478	367,606	-	4.1
(b) Lawn Bowls Training Programme 2012 - Fun Day					42,344	35,992	-	4.2
(c) Young Athletes Lawn Bowls Training Scheme 2012-13	94,480	6,140	-	100,620	119,691	93,451	7,169	4.3
(d) Feeder Programme - Pre-Youth Squad Training	30,032	1,976	-	32,008	7,632	31,512	496	4.4
Cat C(I) Sub-total	448,472	27,700	-	476,172	602,145	528,561	7,665	
Cat C(II) School Sports Programme								
(a) Sports Demonstration Programme	12,070	14,424	-	26,494	34,559	23,379	3,114	5.1
(b) Outreach Coaching Programme	14,440	-	(11,248)	3,192	5,592	3,192	-	5.2
(c) Easy Sport Programme	5,496	-	-	5,496	-	-	-	5.3
Cat C(II) Sub-total	32,006	14,424	(11,248)	35,182	40,151	26,571	3,114	
Cat C(III) Local Competition								
(a) Under 25 Singles Championships	3,018	120	-	3,138	4,802	4,082	-	6.1
(b) Youth Novice Competition	5,188	72	-	5,260	6,882	4,385	875	6.2
Cat C(III) Sub-total	8,206	192	-	8,398	11,684	8,467	875	
Cat C(IV) Community Sports Club Projects								
(a) 屯門草地滾球會 - 草地滾球技術改良班	5,442	-	(360)	5,082	6,178	5,082	-	7.1
(b) 屯門草地滾球會 - 草地滾球技術改良班	5,442	-	(413)	5,029	6,196	5,029	-	7.2
(c) 屯門草地滾球會 - 草地滾球技術改良班	5,442	-	(360)	5,082	6,178	5,082	-	7.3
(d) Performance monitoring	5,600	160	-	5,760	4,736	4,736	1,024	7.4
Cat C(IV) Sub-total	21,926	160	(1,133)	20,953	23,288	19,929	1,024	
Category C Sub-total	510,610	42,476	(12,381)	540,705	677,268	583,528	12,678	
Cat D(I) Training Programme for Officials								
(a) Umpire Training Programme					17,340	12,138		8.1
Cat D(I) Sub-total	24,678	-	-	24,678	17,340	12,138	-	
Cat D(II) Meeting/Conference								
(a) World Bowls Annual Meeting					21,937	15,356		9.1
(b) Asia Bowls Board of Governors Meeting					5,480	3,836		9.2
Cat D(II) Sub-total	23,793	-	-	23,793	27,417	19,192	-	
Category D Sub-total	48,471	-	-	48,471	44,757	31,330	-	

Statement of Programme Expenses (Statement 3) - continued

Subvented by the Leisure and Cultural Services Department for the Financial Year Ended 31 March 2013

Expenditure - continued

(A) Expenditure Met by LCSD

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$)#			Actual Expenditure# (HK\$)	Subvented ExpenditureΔ (HK\$)	Savings (if any)@ (HK\$)	Breakdown as per Appendix
		Additional Allocation^	Netted-off Amount	Total Net Allocation				
AA (Part-time) for Feeder Programmes	36,000	1,800	-	37,800	-	37,800	37,800	10.1
MPPF Contribution for Part-time Officials	1,800	-	-	1,800	-	1,800	1,800	11.1
Completed Programmes Total	1,473,064	58,170	(12,381)	1,518,853	1,741,787	1,591,550	176,498	(b)
UNCOMPLETED/CROSS-YEAR PROGRAMMES								
Uncompleted and carried forward to 2013-14								
(a) N/A	-	-	-	-	-	N.A.	N.A.	
Uncompleted/Cross Year Programmes Total	-	-	-	-	-	-	-	(c)

Expenditure met by LCSD Total

1,591,550 (d)=(b)+(c)

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

12,545 (e)

(C) Total expenditure for Programme Expenses

1,604,095 (f)=(d)+(e)

Surplus/(Deficiency) of LCSD subvention allocated in 2012-13 over actual expenditure met by LCSD

(72,697) (g)=(a)-(b)-(c)

Other income

(i) Entry fee / Admission fee

208,890 (h)

(ii) Sponsorship / Donation

41,330 (i)

(ii) Contribution from the Association/Other Resources

- (j)

Surplus/(Deficiency) of income for Programme Expenses

164,978 (k)=(a)-(f)+
(h)+(i)+(j)

(II) Cross-year Programmes Brought Forward from 2011-12

Programme	Original Cash Subvention (HK\$)	Revised Allocation (HK\$)#			Actual Expenditure# (HK\$)	Subvented ExpenditureΔ (HK\$)	Savings (if any)@ (HK\$)	Breakdown as per Appendix
		Additional Allocation^	Netted-off Amount	Total Net Allocation				
Brought forward from 2011-12 and completed	-	-	-	-	-	-	-	
(a) Hong Kong International XXX 2011	-	-	-	-	-	-	-	
(b) Young Athletes Training Programme XXX 2012	-	-	-	-	-	-	-	
Cross Year Programmes Total	-	-	-	-	-	-	-	(l)

There is no need to include the approved use of reserve fund. The amount should be dealt with separately in the Statement of Use of Reserve Fund. Please provide breakdown of programme expenses for each completed programme at Appendix.

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

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

@ Savings' is recognised for completed programmes only.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Asia Bowls Championships 2012
 Category : A(I) International Event Held Outside Hong Kong
 Date of Programme : 6-11 April, 2012
 Venue / Destination: Malaysia
 No. of Athletes : 10
 No. of Officials : 2

(Original Allocation : \$ N/A) (Revised Allocation : \$ N/A)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation		-
2 Air Fare	\$3,579 x 12 pax	42,948
3 Airport Transfer		2,400
4 Meals allowance		12,039
5 Overseas transportation		3,435
	Sub-total:	60,822
II. Staff Remuneration		
1 Allowance for Coach/Team Manager	Maximum \$1,800/pax x 2 pax	3,600
2 Part-time Coaches		-
	Sub-total:	3,600
III. Printing & Publicity		
		500
IV. Event Related Expenses		
		13,598
	Total Expenditure met by LCSD (A) :	78,520
(B) Notional Venue Charges (NVC)		
		-
	Total NVC (B) :	-
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 Sundry		1,845
2		-
	Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	1,845
Total Programme Expenditure (A)+(B)+(C) :		80,365
(D) Income		
<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) :	78,520
	Maximum Subvention Level (E) # :	90%
	Maximum Subvention Amount (A)*(E) :	70,668

(a)

(b)

(c)

(d)

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

(f)

(g)

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

(i)

(j)=(e)-(i)

(k)

(l)=(e)*(k)

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

^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
 No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Asia Pacific Indoor Bowls Championships 2012
 Category : A(I) International Event Held Outside Hong Kong
 Date of Programme : 30 September 2012 - 6 October 2012
 Venue / Destination: Malaysia
 No. of Athletes : 4
 No. of Officials : 1

(Original Allocation : \$ N/A) (Revised Allocation : \$ N/A)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1	Accommodation and Meals Package	\$6,456 x 1 pax (Team Manager)	6,456
2	Air Fare & Taxes	\$2,785 x 4 pax + \$4,146 x 1 pax	15,286
3	Airport Transfer		1,000
4	Meals Allowance		4,401
5	Overseas Transportation		1,733
Sub-total:			28,876 (a)
II. Staff Remuneration			
1	Coaches		-
2	Part-time Coaches		-
Sub-total:			- (b)
III. Printing & Publicity			
			200 (c)
IV. Event Related Expenses			
			4,529 (d)
Total Expenditure met by LCSD (A) :			33,605 (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) :			33,605 (h)=(e)+(f)+(g)
(D) Income			
<i>Estimated Amount</i>		<i>Actual Income</i>	
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) :			33,605 (j)=(e)-(i)
Maximum Subvention Level (E) # :			90% (k)
Maximum Subvention Amount (A)*(E) :			30,245 (l)=(e)*(k)

Please refer to Annex 2 of the Auditor's Guide for the maximum subvention level for the respective Category of programme.
 ^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
 No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : World Champion of Champions Singles Championships 2012

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

Date of Programme : 21-27 October, 2012

Venue / Destination: Paphos, Cyprus

No. of Athletes : 2

(Original Allocation : \$ N/A) (Revised Allocation : \$ N/A)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation		-
2 Air Fare & Taxes	\$7,605 x 2 pax	15,210
3 Airport Transfer		400
4 Meals Allowance		2,919
	Sub-total:	18,529
II. Staff Remuneration		
1 Coaches		-
2 Part-time Coaches		-
	Sub-total:	-
III. Printing & Publicity		
		200
IV. Event Related Expenses		
		2,144
	Total Expenditure met by LCSD (A) :	20,873
(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) :		20,873
(D) Income		
<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) :	20,873
	Maximum Subvention Level (E) # :	90%
	Maximum Subvention Amount (A)*(E) :	18,786

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

^ 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.

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

No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : World Bowls Championships 2012
 Category : A(I) International Event Held Outside Hong Kong
 Date of Programme : 24 November 2012 - 9 December 2012
 Venue / Destination: Adelaide, Australia
 No. of Athletes : 10
 No. of Officials : 2

(Original Allocation : \$ N/A) (Revised Allocation : \$ N/A)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation	\$417.34 x 23 days x 12 pax	115,187
2 Air Fare & Taxes	\$9,100 x 12 pax	109,200
3 Airport Transfer		2,400
4 Meals Allowance		69,158
5 Overseas Transportation		62,102
	Sub-total:	358,047 (a)
II. Staff Remuneration		
1 Allowance for coach	\$1,800 x 2 pax (Team managers)	3,600
2 Part-time Coaches		-
	Sub-total:	3,600 (b)
III. Printing & Publicity		
		300 (c)
IV. Event Related Expenses		
		26,868 (d)
	Total Expenditure met by LCSD (A) :	388,815 (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) :		388,815 (h)=(e)+(f)+(g)
(D) Income		
<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) :	388,815 (j)=(e)-(i)
	Maximum Subvention Level (E) # :	90% (k)
	Maximum Subvention Amount (A)*(E) :	349,934 (l)=(e)*(k)

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

^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
 No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : World Cup Indoor Bowls Singles 2012

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

Date of Programme : 27 March 2012 - 4 April 2012

Venue / Destination: Warrilla, Australia

No. of Athletes : 2

(Original Allocation : \$ N/A) (Revised Allocation : \$ N/A)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation		-
2 Air Fare & Taxes	\$7,010 x 2 pax	14,020
3 Airport Transfer		400
4 Meals Allowance		3,780
5 Visa Fee		200
	Sub-total:	18,400
II. Staff Remuneration		
1 Coaches		-
2 Part-time Coaches		-
	Sub-total:	-
III. Printing & Publicity		
		200
IV. Event Related Expenses		
		3,093
	Total Expenditure met by LCSD (A) :	21,693
(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) :		21,693
(D) Income		
<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) :	21,693
	Maximum Subvention Level (E) # :	90%
	Maximum Subvention Amount (A)*(E) :	19,524

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

^ 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.

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

No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Asian Under 25 Single Championship 2012

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

Date of Programme : 6-11 April 2012

Venue / Destination: Malaysia

No. of Athletes : 4

No. of Officials : 1

(Original Allocation : \$ N/A) (Revised Allocation : \$ N/A)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation		-
2 Air Fare and Taxes	\$3,579 x 5 pax	17,895
3 Airport Transfer		1,000
4 Meal Allowance		5,015
	Sub-total:	23,910 (a)
II. Staff Remuneration		
1 Allowance for Coach	\$100 x 8 days	800
2 Part-time Coaches		-
	Sub-total:	800 (b)
III. Printing & Publicity		
		- (c)
IV. Event Related Expenses		
		- (d)
	Total Expenditure met by LCSD (A) :	28,589 (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) :		28,589 (h)=(e)+(f)+(g)
(D) Income		
<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) :	28,589 (j)=(e)-(i)
	Maximum Subvention Level (E) # :	90% (k)
	Maximum Subvention Amount (A)*(E) :	25,730 (l)=(e)*(k)

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

^ 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.

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

No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : National Squad Training Camp
 Category: B(l) National/Junior Squad Training Programme
 Date of Programme : 15-29 July, 2012
 Venue / Destination: Private Clubs in Hong Kong
 No. of Athletes : 31
 No. of Officials : 2

(Original Allocation : \$ N/A) (Revised Allocation : \$ N/A)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation		-
2 Air Fare		-
3 Other Items		-
Sub-total:		- (a)
II. Staff Remuneration		
1 Coaches	\$241 / hr x 50 hrs + \$241 / hr x 42 hrs	22,172
2 Part-time Coaches		-
Sub-total:		22,172 (b)
III. Printing & Publicity		
		690 (c)
IV. Event Related Expenses		
		10,761 (d)
Total Expenditure met by LCSD (A) :		33,623 (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) :		33,623 (h)=(e)+(f)+(g)
(D) Income		
<i>Estimated Amount</i>		<i>Actual Income</i>
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) :		33,623 (j)=(e)-(i)
Maximum Subvention Level (E) # :		100% (k)
Maximum Subvention Amount (A)*(E) :		33,623 (l)=(e)*(k)

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

^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
 No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Junior Squad Training

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

Date of Programme : April 2012 - March 2013

Venue / Destination: Victoria Park, Tai Po Waterfront Park Bowling Green, Man Kuk Lane Park Bowling Green and Private Club

No. of Athletes : 16

No. of Officials : 2

(Original Allocation : \$ N/A) (Revised Allocation : \$ N/A)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			-
2 Air Fare			-
3 Other Items			-
Sub-total:			- (a)
II. Staff Remuneration			
1 Coaches			80,221
2 Part-time Coaches			-
Sub-total:			80,221 (b)
III. Printing & Publicity			
			1,079 (c)
IV. Event Related Expenses			
			17,052 (d)
Total Expenditure met by LCSD (A) :			98,352 (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) :			98,352 (h)=(e)+(f)+(g)
(D) Income			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$)			-
2 Admission Fee: (\$)			-
3 Donation from Coaches			8,640
Total (\$)			8,640 (i)
Total Income (D) :			8,640
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			89,712 (j)=(e)-(i)
Maximum Subvention Level (E) # :			100% (k)
Maximum Subvention Amount (A)*(E) :			98,352 (l)=(e)*(k)

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

^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Feeder Programme - Junior Squad Training Camp

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

Date of Programme : 15 -29 July 2012

Venue / Destination: Private Clubs in Hong Kong

No. of Athletes : 18

No. of Officials : 2

(Original Allocation : \$114,759) (Revised Allocation : \$115,266)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation	\$1,060 x 16 days x 1 room	16,960	
2 Air Fare	\$3,114.5 x 2 pax	6,229	
3 Airport Shuttle		480	
4 Travel Allowance		400	
5 Meals Allowance		5,397	
		Sub-total:	29,466 (a)
II. Staff Remuneration			
1 Coaches	\$355 / hr x 39 hrs	13,845	
2 Assistant	\$241 3 hr x 31 hrs	7,471	
		Sub-total:	21,316 (b)
III. Printing & Publicity			
			2,068 (c)
IV. Event Related Expenses			
			8,222 (d)
		Total Expenditure met by LCSD (A) :	61,072 (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) :			61,072 (h)=(e)+(f)+(g)
(D) Income			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$)		-	
2 Admission Fee: (\$)		-	
3 Donation from Coaches		-	
Total (\$)		Total Income (D) : - (i)	
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			61,072 (j)=(e)-(i)
Maximum Subvention Level (E) # :			100% (k)
Maximum Subvention Amount (A)*(E) :			61,072 (l)=(e)*(k)

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

^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Regional Squad Training
 Category: B(II) Regional Squad Training Programme
 Date of Programme : April 2012 - March 2013
 Venue / Destination: Victoria Park, Tai Po Waterfront Park Bowling Green, Man Kuk Lane Park Bowling Green and Private Club
 No. of Athletes : 37
 No. of Officials : 5

(Original Allocation : \$ 342,018) (Revised Allocation : \$ 353,378)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation		-
2 Air Fare		-
3 Other Items		-
Sub-total:		-
II. Staff Remuneration		
1 Coaches		209,609
2 Part-time Coaches		-
Sub-total:		209,609
III. Printing & Publicity		
		1,800
IV. Event Related Expenses		
		43,211
Total Expenditure met by LCSD (A) :		254,620
(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) :		254,620
(D) Income		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$)		-
2 Admission Fee: (\$)		-
3 Donation from Coaches		19,520
Total (\$)		19,520
Total Income (D) :		19,520
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		235,100
Maximum Subvention Level (E) # :		90%
Maximum Subvention Amount (A)*(E) :		229,158

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

^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
 5 training sections were cancelled due to weather condition.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Lawn Bowls Training Programme 2012-2013

Category : C(I) Training Programme

Date of Programme : April 2012 - March 2013

Venue / Destination: Public Lawn Bowling Greens

No. of Athletes : 947

(Original Allocation : \$323 960) (Revised Allocation : \$343,544)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation		-
2 Air Fare		-
3 Other Items		-
Sub-total:		-
II. Staff Remuneration		
1 Elementary Instructor		259,040
2 Intermediate Instructor		138,496
3 Organizers		17,240
Sub-total:		414,776
III. Printing & Publicity		
		13,460
IV. Event Related Expenses		
		4,242
Total Expenditure met by LCSD (A) :		432,478
(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) :		432,478
(D) Income		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee:		
Youth Beginners Courses (\$100 x 162 pax)		16,200
Adult Beginners Courses (\$150 x 509 pax)		76,350
Youth Intermediate Courses (\$100 x 38 pax)		3,800
Adult Intermediate / Advanced Courses (\$200 x 238 pax)		47,600
2 Donation from Coaches		3,588
Total (\$)		147,538
Total Income (D) :		147,538
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		284,940
Maximum Subvention Level (E) # :		85%
Maximum Subvention Amount (A)*(E) :		367,606

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

^ 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.

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

No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Lawn Bowls Training Programme 2012 - Fun Day

Category : C(l) Training Programme

Date of Programme : April - October 2012

Venue / Destination: Lawn Bowling Greens at Victoria Park, Island East, Siu Lek Yuen Road, Wu Shan, Man Kuk Lane Park

No. of Athletes : 624

(Original Allocation : \$ N/A) (Revised Allocation : \$ N/A)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation		-
2 Air Fare		-
3 Other Items		-
	Sub-total:	-
		(a)
II. Staff Remuneration		
1 Coaches		20,584
2 Organizer Fees (Preparation)		4,280
3 Organizer Fees (Event)		2,140
4 Casual Helper Fees		3,902
	Sub-total:	30,906
		(b)
III. Printing & Publicity		
		10,440
		(c)
IV. Event Related Expenses		
		998
		(d)
	Total Expenditure met by LCSD (A) :	42,344
		(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 Water		185
2 Demonstrator Fees		500
	Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	685
		(g)
Total Programme Expenditure (A)+(B)+(C) :		43,029
		(h)=(e)+(f)+(g)
(D) Income		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$)		-
2 Admission Fee: (\$)		-
3 Donation from Coaches		-
Total (\$)	Total Income (D) :	-
		(i)
(E) Total Subvention Granted by LCSD		
	Deficiency of Expenditure met by LCSD over Income (A) - (D) :	42,344
		(j)=(e)-(i)
	Maximum Subvention Level (E) # :	85%
		(k)
	Maximum Subvention Amount (A)*(E) :	35,992
		(l)=(e)*(k)

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

^ 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.

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

No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Young Athletes Lawn Bowls Training Scheme 2012-2013

Category : C(I) Training Programme

Date of Programme : April 2012 - February 2013

Venue / Destination: Wu Shan Bowling Green, Victoria Park Bowling Green, Siu Lek Yen Road Playground Bowling Green,
Hang Hau Man Kuk Lane Park Bowling Green & Ap Lei Chau Sport Centre - Indoor Lawn Bowling Greens

No. of Athletes : 82

(Original Allocation : \$ 94,480) (Revised Allocation : \$ 100,620)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation		-
2 Air Fare		-
3 Other Items		-
	Sub-total:	-
II. Staff Remuneration		
1 Organiser (Selection-Event Day)	\$70 x 4 hrs + \$74 x 4 hrs	576
2 Organiser (Selection-Preparation)	\$70 x 5 hrs + \$74 x 5 hrs	720
3 Coach (Selection)	\$241 x 4 hrs x 5 pax + \$241 x 1 hr x 1 px + \$254 x 4 hrs x 6 pax	11,157
4 Allowance for Casual helper (Selection)	\$60 x 12 pax	720
5 Organiser fee (Training)	\$70 x 80 hrs + \$74 x 80 hrs	11,520
6 Coach (Training)		70,368
7 Assistant Casual (Training)		13,620
		108,681
III. Printing & Publicity		
		9,700
IV. Event Related Expenses		
		1,310
	Total Expenditure met by LCSD (A) :	119,691
(B) Notional Venue Charges (NVC)		
		21,324
	Total NVC (B) :	21,324
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources		
1 Uniforms		8,469
2 Water		150
3 Allowance for casual helper (Selection)		780
	Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :	9,399
Total Programme Expenditure (A)+(B)+(C) :		150,414
(D) Income		
<i>Estimated Amount</i>		Actual Income
1 Entry Fee: (\$320 x 82 pax)		26,240
2 Admission Fee: (\$)		-
3 Uniform from Sponsor		8,469
Total (\$)	Total Income (D) :	34,709
(E) Total Subvention Granted by LCSD		
	Deficiency of Expenditure met by LCSD over Income (A) - (D) :	84,982
	Maximum Subvention Level (E) # :	85%
	Maximum Subvention Amount (A)*(E) :	101,737
	Subvented Expenditure ^ :	93,451
	Savings :	7,169

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

^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Feeder Programme - Pre-Youth Squad Training 2012-2013

Category : C(l) Training Programme

Date of Programme : May 2012 - March 2013

Venue / Destination: Ap Lei Chau Sport Centre - Indoor Lawn Bowling Greens

No. of Athletes : 10

No. of Officials : 2

(Original Allocation : \$ 30,032) (Revised Allocation : \$ 32,008)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			-
2 Air Fare			-
3 Other Items			-
Sub-total:			- (a)
II. Staff Remuneration			
1 Coaches			36,056
2 Part-time Coaches			-
Sub-total:			36,056 (b)
III. Printing & Publicity			
			300 (c)
IV. Event Related Expenses			
			716 (d)
Total Expenditure met by LCSD (A) :			37,072 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
Total NVC (B) :			7,632 (f)
(C) Expenditure Met by Sponsorship/Donation/Contribution from the Association/Other Resources			
1 Uniforms			616
2 e.g. Souvenirs			-
Total Expenditure met by Sponsorship/Donation/NSA/Others (C) :			616 (g)
Total Programme Expenditure (A)+(B)+(C) :			45,320 (h)=(e)+(f)+(g)
(D) Income			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$600 x 7 pax + \$300 x 3 pax)			5,100
2 Admission Fee: (\$)			-
3 Uniform from Sponsor			-
Total (\$)		Total Income (D) :	5,100 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		31,972 (j)=(e)-(i)	
Maximum Subvention Level (E) # :		85% (k)	
Maximum Subvention Amount (A)*(E) :		31,512 (l)=(e)*(k)	
Subvented Expenditure ^ :		31,512 (m)=(l)	
Savings :		496 (n)='revised allocation' - (m)	

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

^ 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.

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

No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Sports Demonstration Programme
 Category : C(II) School Sports Programme
 Date of Programme : April 2012 - March 2013
 Venue / Destination: Various Schools
 No. of Athletes : 3018

(Original Allocation : \$12,070) (Revised Allocation : \$26,493.50)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			-
2 Air Fare			-
3 Other Items			-
Sub-total:			- (a)
II. Staff Remuneration			
1 Instructor			13,881
2 Assistant Instructor			6,940
2 Organizer's fee			7,252
Sub-total:			28,073 (b)
III. Printing & Publicity			
			- (c)
IV. Event Related Expenses		Transportation	6,486 (d)
Total Expenditure met by LCSD (A) :			34,559 (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) :			34,559 (h)=(e)+(f)+(g)
(D) Income			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$250 x 23 courses + \$260 x 9 courses + \$160 x 14 courses + \$170 x 5 courses)			11,180
Total Income (D) :			11,180 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			23,379 (j)=(e)-(i)
Maximum Subvention Level (E) # :			70% (k)
Maximum Subvention Amount :			23,379 (l)=(j)
Subvented Expenditure ^ :			23,379 (m)=(l)
Savings :			3,114 (n)='revised allocation' - (m)

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

^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
 No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Outreach Coaching Programme - Non-school Team

Category : C(II) School Sports Programme

Date of Programme : April 2012 - March 2013

Venue / Destination: Various Bowling Greens

No. of Athletes : 24

(Original Allocation : \$14,440) (Revised Allocation : \$3,192)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			-
2 Air Fare			-
3 Other Items			-
Sub-total:			-
II. Staff Remuneration			
1 Instructor			4,704
2 Organizer's Fee			888
Sub-total:			5,592
III. Printing & Publicity			
			-
IV. Event Related Expenses			
Total Expenditure met by LCSD (A) :			5,592
(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) :		5,592	
(D) Income			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$800 x 3 courses)			2,400
2			-
Total (\$)		Total Income (D) :	
			2,400
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		3,192	(j)=(e)-(i)
Maximum Subvention Level (E) # :		55%	(k)
Maximum Subvention Amount :		3,192	(l)=(j)
Subvented Expenditure ^ :		3,192	(m)
Savings :		-	(n)='revised allocation' - (m)

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

^ 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.

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

No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Easy Sport Programme
 Category : C(II) School Sports Programme
 Date of Programme : April 2012 - March 2013
 Venue / Destination: Various Schools
 No. of Athletes : 0

(Original Allocation : \$ 5,496) (Revised Allocation : \$ 5,496)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			-
2 Air Fare			-
3 Other Items			-
Sub-total:			- (a)
II. Staff Remuneration			
1 Instructor			-
2 Organizer's Fee			-
Sub-total:			- (b)
III. Printing & Publicity			
			- (c)
IV. Event Related Expenses			
			- (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) Income			
<i>Estimated Amount</i>		<i>Actual Income</i>	
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) # :		55%	(k)
Maximum Subvention Amount :		-	(l)=(j)
Subvented Expenditure ^ :		-	(m)
Savings :		(Note)	(n)='revised allocation' - (m)

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

^ 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.

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

Note: The event was cancelled

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Under 25 Lawn Bowls Championship 2012

Category : C(III) Local Competition

Date of Programme : 25 November 2012 & 2 December 2012

Venue / Destination: Lawn Bowling Greens at Tai Po Waterfront Park

No. of Athletes : 63

(Original Allocation : \$3,018) (Revised Allocation : \$3,138)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			-
2 Air Fare			-
3 Other Items			-
Sub-total:			- (a)
II. Staff Remuneration			
1 Umpire fees	\$71 x 1 pax x 9 hrs + \$71 x 1 pax x 10 hrs		1,349
2 Organizer Fees (Preparation)	\$74 x 1 pax x 9 hrs + \$74 x 1 pax x 10 hrs		1,406
3 Organizer Fees (Event)			
4 Casual Helper Fees			
Sub-total:			2,755 (b)
III. Printing & Publicity			
			447 (c)
IV. Event Related Expenses			
			1,600 (d)
Total Expenditure met by LCSD (A) :			4,802 (e)=(a)+(b)+(c)+(d)
(B) Notional Venue Charges (NVC)			
			6,480
Total NVC (B) :			6,480 (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) :			11,282 (h)=(e)+(f)+(g)
(D) Income			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$80 x 63 pax)			5,040
2 Admission Fee: (\$)			-
3 Uniform from Sponsor			-
Total (\$)		Total Income (D) :	5,040 (i)
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			(238) (j)=(e)-(i)
Maximum Subvention Level (E) # :			85% (k)
Maximum Subvention Amount (A)*(E) :			4,082 (l)=(e)*(k)
Subvented Expenditure ^ :			4,082 (m)=(l)
Savings :			- (n)='revised allocation' - (m)

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

^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Youth Novice Lawn Bowls Competition

Category : C(III) Local Competition

Date of Programme : 10 & 17 March, 2013

Venue / Destination: Ap Lei Chau Sport Centre - Indoor Lawn Bowling Greens

No. of Athletes : 50

(Original Allocation : \$5,188) (Revised Allocation : \$5,260)	Actual Expenditure	
Description	Breakdown	Amount (HK\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation		-
2 Air Fare		-
3 Other Items		-
Sub-total:		-
II. Staff Remuneration		
1 Umpire Fee	\$71 x 19 hrs	1,349
2 Organizer Fee	\$74 x 20.5 hrs	1,517
3 Marker Fee		2,600
Sub-total:		5,466
III. Printing & Publicity		
		408
IV. Event Related Expenses		
		1,008
Total Expenditure met by LCSD (A) :		6,882
(B) Notional Venue Charges (NVC)		
		6,042
Total NVC (B) :		6,042
(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) :		12,924
(D) Income		
<i>Estimated Amount</i>		<i>Actual Income</i>
1 Entry Fee: (\$40 x 50 pax)		2,000
2 Admission Fee: (\$)		-
3 Donation from Umpire		497
Total (\$)		2,497
Total Income (D) :		2,497
(E) Total Subvention Granted by LCSD		
Deficiency of Expenditure met by LCSD over Income (A) - (D) :		4,385
Maximum Subvention Level (E) # :		85%
Maximum Subvention Amount (A)*(E) :		5,850
Subvented Expenditure ^ :		4,385
Savings :		875

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

^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : 屯門草地滾球會 - 草地滾球技術改良班

Category : C(IV) Community Sports Club Projects

Date of Programme : 31 May - 2 August 2012

Venue / Destination : Wu Shan Bowling Green

No. of Athletes : 8

(Original Allocation : \$5,442) (Revised Allocation : \$5,082)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation		-	
2 Air Fare		-	
3 Other Items		-	
Sub-total:		-	
II. Staff Remuneration			
1 Coach Fee	\$158 x 2 hrs x 9 nos x \$167 x 2 hrs x 1 no	3,178	
Sub-total:		3,178	
III. Printing & Publicity			
1 Banner	\$200 x 2 pcs	400	
2 Poster, Prospectors and Application Form	\$3 x 100 pcs + \$0.5 x 400 pcs	500	
Sub-total:		900	
IV. Event Related Expenses			
1 Insurance		500	
2 Venue Charge	\$40 x 2 hrs x 2 rinks x 10 lessons	1,600	
Sub-total:		2,100	
Total Expenditure met by LCSD (A) :		6,178	
(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) :		6,178	
(D) Income			
<i>Estimated Amount</i>		Actual Income	
1 Entry Fee: (\$120 x 8 pax)		960	
2 Admission Fee: (\$)		-	
3 Income from CSC		-	
Total (\$)		Total Income (D) : 960	
(E) Total Subvention Granted by LCSD			
Expenditure met by LCSD and CSC :		6,178	
Maximum Subvention Level (E) # :		85%	
Net Subvention :		5,082	
Monitoring Fee :		1,238	
Total Subvention :		6,320	

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

^ 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.

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

No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : 屯門草地滾球會 - 草地滾球技術改良班

Category : C(IV) Community Sports Club Projects

Date of Programme : 4 June - 13 August 2012

Venue / Destination : Wu Shan Bowling Green

No. of Athletes : 8

(Original Allocation : \$5,442) (Revised Allocation : \$5,029)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1	Accommodation		-
2	Air Fare		-
3	Other Items		-
Sub-total:			-
II. Staff Remuneration			
1	Coach Fee	\$158 x 2 hrs x 7 nos x \$167 x 2 hrs x 3 nos	3,196
Sub-total:			3,196
III. Printing & Publicity			
1	Banner	\$200 x 2 pcs	400
2	Poster, Prospectors and Application Form	\$3 x 100 pcs + \$0.5 x 400 pcs	500
Sub-total:			900
IV. Event Related Expenses			
1	Insurance		500
2	Venue Charge	\$40 x 2 hrs x 2 lanes x 10 lessons	1,600
Sub-total:			2,100
Total Expenditure met by LCSD (A) :			6,196
(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) :			6,196
(D) Income			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1	Entry Fee: (\$120 x 8 pax)		960
2	Admission Fee: (\$)		-
3	Income from CSC		-
Total (\$)		Total Income (D) :	960
(E) Total Subvention Granted by LCSD			
Expenditure met by LCSD and CSC :		6,196	(j)=(e)+(f)+(g)
Maximum Subvention Level (E) # :		85%	(k)
Net Subvention :		5,029	(l)=revised allocation or (e)-(i) or eligible expenditure x 85% whichever is the lowest
Monitoring Fee :		1,238	
Total Subvention :		6,267	

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

^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : 屯門草地滾球會 - 草地滾球技術改良班

Category : C(IV) Community Sports Club Projects

Date of Programme : 5 June - 7 August 2012

Venue / Destination : Wu Shan Bowling Green

No. of Athletes : 8

(Original Allocation : \$5,442) (Revised Allocation : \$5,082)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			-
2 Air Fare			-
3 Other Items			-
Sub-total:			-
II. Staff Remuneration			
1 Coach Fee	\$158 x 2 hrs x 9 nos x \$167 x 2 hrs x 1 no		3,178
Sub-total:			3,178
III. Printing & Publicity			
1 Banner	\$200 x 2 pcs		400
2 Poster, Prospectors and Application Form	\$3 x 100 pcs + \$0.5 x 400 pcs		500
Sub-total:			900
IV. Event Related Expenses			
1 Insurance			500
2 Venue Charge	\$40 x 2 hrs x 2 lanes x 10 lessons		1,600
Sub-total:			2,100
Total Expenditure met by LCSD (A) :			6,178
(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) :			6,178
(D) Income			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$120 x 8 pax)			960
2 Admission Fee: (\$)			-
3 Income from CSC			-
Total (\$)		Total Income (D) :	960
(E) Total Subvention Granted by LCSD			
Expenditure met by LCSD and CSC :		6,178	(j)=(e)+(f)+(g)
Maximum Subvention Level (E) # :		85%	(k)
Net Subvention :		5,082	(l)=revised allocation or (e)-(i) or eligible expenditure x 85% whichever is the lowest
Monitoring Fee :		1,238	
Total Subvention :		6,320	

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

^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Performance monitoring

Date of Programme : April 2012 - March 2013

Venue / Destination : Victoria Lawn Bowls Club, City Lawn Bowls Club, Island Lawn Bowls Club and Tuen Mun Lawn Bowls Club

No. of Athletes : N/A

(Original Allocation : \$5,600) (Revised Allocation : \$5,760)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			-
2 Air Fare			-
3 Other Items			-
Sub-total:			-
II. Staff Remuneration			
1 Monitor Fee			4,736
Sub-total:			4,736
III. Printing & Publicity			
			-
IV. Event Related Expenses			
			-
Total Expenditure met by LCSD (A) :			4,736
(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) :			4,736
(D) Income			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$)			-
2 Admission Fee: (\$)			-
3 Income from CSC			-
Total (\$)		Total Income (D) :	-
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A)-(D) :		4,736	(j)=(e)(i)
Maximum Subvention Level (E) # :		100%	(k)
Maximum Subvention Amount (A)*(E) :		4,736	(l)=(e)*(k)
Subvented Expenditure^ :		4,736	(m)=(j) or (l) or revised allocation; whichever is the less
Savings :		1,024	

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

^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Umpire Training Course
 Category : D(I) Training Programme for Officials
 Date of Programme : April - June 2012
 Venue / Destination: Olympic House & Craigengower Cricket Club
 No. of Athletes : 33

(Original Allocation : \$ 24,678) (Revised Allocation : \$ 24,678)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			-
2 Air Fare			-
3 Other Items			-
Sub-total:			-
II. Staff Remuneration			
1 Lecturer Fees	\$355 / hr x 2 pax x 12 hrs		8,520
2 Exam Paper Marking Fees	\$200 x 35 papers		7,000
3 Examiner Fees	\$200 x 5 pax		1,000
Sub-total:			16,520
III. Printing & Publicity			
			500
IV. Event Related Expenses			
			320
Total Expenditure met by LCSD (A) :			17,340
(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) :			17,340
(D) Income			
<i>Estimated Amount</i>		<i>Actual Income</i>	
1 Entry Fee: (\$300 x 33 pax)			9,900
2 Re-take Exam Fee (\$100 x 2 pax)			200
Total (\$)		Total Income (D) :	10,100
(E) Total Subvention Granted by LCSD			
Deficiency of Expenditure met by LCSD over Income (A) - (D) :			7,240
Maximum Subvention Level (E) # :			70%
Maximum Subvention Amount (A)*(E) :			12,138

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

^ 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.

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
 Lecture hour per section was reduced from 3 hours to 2 hours.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : World Bowls Annual Meeting
 Category : D(II) Meeting/Conference held outside Hong Kong
 Date of Programme : 6 December 2012
 Venue / Destination: Adelaide, Australia
 No. of Officials : 1

(Original Allocation : \$ 23,793) (Revised Allocation : \$ 23,793)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation	\$486.375 x 8 days	3,891	
2 Air Fare & Taxes		7,580	
3 Airport Transfer		200	
4 Meals Allowance		7,925	
5 Overseas transportation		1,544	
6 Visa Fee		100	
		Sub-total:	21,240 (a)
II. Staff Remuneration			
1 Coaches		-	
2 Part-time Coaches		-	
		Sub-total:	- (b)
III. Printing & Publicity			
			200 (c)
IV. Event Related Expenses			
			497 (d)
		Total Expenditure met by LCSD (A) :	21,937 (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) :			21,937 (h)=(e)+(f)+(g)
(D) Income			
<i>Estimated Amount</i>		<i>Actual Income</i>	
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) :			21,937 (j)=(e)-(i)
Maximum Subvention Level (E) # :			70% (k)
Maximum Subvention Amount (A)*(E) :			15,356 (l)=(e)*(k)

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

^ 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.

Note: President also attended the World Bowls Championships for a duration of 8 days

If there is significant variance between the estimated and actual expenditure / income, (i.e. >25%), please explain:
 No significant variance found.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses for Programmes

Subvented by the Leisure and Cultural Services Department for the year ended 31 March 2013

Name of Programme : Asia Bowls Board of Governors Meeting
 Category : D(II) Meeting/Conference held outside Hong Kong
 Date of Programme : 10 April 2012
 Venue / Destination: Malaysia
 No. of Officials : 1

(Original Allocation : \$23,793) (Revised Allocation : \$ 23,793)		Actual Expenditure	
Description	Breakdown	Amount (HK\$)	
(A) Expenditure to be met by LCSD			
I. Board & Lodging			
1 Accommodation			-
2 Air Fare & Taxes			3,579
3 Airport Transfer			200
4 Meals Allowance			1,003
Sub-total:			4,782
II. Staff Remuneration			
1 Coaches			-
2 Part-time Coaches			-
Sub-total:			-
III. Printing & Publicity			
			200
IV. Event Related Expenses			
			498
Total Expenditure met by LCSD (A) :			5,480
(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) :			5,480
(D) Income			
<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) :			5,480
Maximum Subvention Level (E) # :			70%
Maximum Subvention Amount (A)*(E) :			3,836

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

^ 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.

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

No significant variance found.

Statement of Use of Reserve Fund (Statement 4)

For the Financial Year Ended 31 March 2013

Description of Item/Programme	Approved Amount (HK\$) (a)	Actual Expenditure (HK\$) (b)	Savings# (HK\$) (c)=(a)-(b)
(A) Use of Reserve Fund Approved in 2010-11			
<i>Personnel Expenses</i>			
(a) Performance Incentive Pay	14,659	14,659	-
(b)			
Personnel Expenses Sub-total	14,659	14,659	-
<i>Office Expenses</i>			
(a)			
(b)			
Office Expenses Sub-total	-	-	-
<i>Programme Expenses</i>			
(a) Subsidy to Hong Kong International Bowls Classic 2010	112,634	112,634	-
Programme Expenses Sub-total	112,634	112,634	-
Use of Reserve Fund 2010-11 Total	127,293	127,293	-
(B) Use of Reserve Fund Approved in 2011-12			
<i>Personnel Expenses</i>			
(a) Performance Incentive Pay	21,558	21,558	-
(b)			
Personnel Expenses Sub-total	21,558	21,558	-
<i>Office Expenses</i>			
(a) Procurement of Sports Equipment	121,500	121,500	-
(b)			
Office Expenses Sub-total	121,500	121,500	-
<i>Programme Expenses</i>			
(a) Subsidy to China Inter-port Lawn Bowls 2011	134,862	134,862	-
Programme Expenses Sub-total	134,862	134,862	-
Use of Reserve Fund 2011-12 Total	277,920	277,920	-
(C) Use of Reserve Fund Approved in 2012-13			
<i>Personnel Expenses</i>			
(a) Performance Incentive Pay	24,282	24,282	-
(b) Engaging of Temporary Part-Time Staff	84,672	84,672	-
Personnel Expenses Sub-total	108,954	108,954	-
<i>Office Expenses</i>			
(a)	-		
(b)	-		
Office Expenses Sub-total	-		
<i>Programme Expenses</i>			
(a) Subsidy to Hong Kong International Bowls Classic 2012 (Please refer to individual audited income and expenditure statement for this event)	95,000	95,000	-
Programme Expenses Sub-total	95,000	95,000	-
Use of Reserve Fund 2012-13 Total	203,954	203,954	-
Total for Approved Use of Reserve Fund: (A)+(B)+(C)	609,167	609,167	-

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

^ Please provide breakdown of programme expenses for each completed programme at Appendix to Statement 4.

Statement of Changes in Reserve Fund Balance as at 31 March 2013 (Statement 5)

	HK\$	HK\$	
LCSD Approved Cumulative Balance of Reserve Fund as at 31 March 2012 (Note 1)		217,901	(a)
Savings for subvention for year 2012-13			
Personnel Expenses (per Statement 1)	-		
Office Expenses (per Statement 2)	-		
Programme Expenses (per Statement 3)	-		
Sub-total	-		(b)
Savings for cross-year programmes brought forward from 2011-12 (per Statement 3)	-		(c)
Savings for approved use of Reserve Fund (per Statement 4)	-		(d)
Total savings	-		(e)=(b)+(c)+(d)
Less: Extra savings arising from the excess of savings for the year 2012-13 over Reserve Fund Ceiling			
Total subvention for the year 2012-13 (Note 2)	2,209,824		(f)
Reserve Fund Ceiling for the year 2012-13 (Note 3)	552,456		(g)=(f)*25%
Extra savings [if (e)>(g), then (h)=(e)-(g), otherwise (h)=0]	-		(h)
Reserve Fund for the year 2012-13		-	(i)=(e)-(h)
Total Deposited Reserve Fund		217,901	(j)=(a)+(i)
Less: Use of Reserve Fund approved for 2012-13		119,282	(k)
		98,619	(l)=(j)-(k)
Less: Extra savings arising from the excess of Total Deposited Reserve Fund over Reserve Fund Ceiling			
Reserve Fund Ceiling for the year 2012-13 (Note 3)	552,456		(g) above
Extra savings [if (l)>(g), then (m)=(l)-(g), otherwise (m)=0]	-		(m)
Closing Balance of Reserve Fund as at 31 March 2013		98,619	(n)=(l)-(m)
Less: Use of Reserve Fund approved for years after 2012-13		84,672	(o)
Available Amount of Reserve Fund as at 31 March 2013		13,947	(p)=(n)-(o)

Note 1: This is the latest 'Cumulative Total of Reserve Fund up to 2011-12' as notified by the LCSD.

Note 2: This represents the total subvention granted for 2012-13, comprising both cash subvention and notional venue charges, after taking into account of additional subvention granted and net-off amount effected during 2012-13.

Note 3: Reserve Fund Ceiling is rounded down to the nearest dollars.

Statement of Use of Extra Savings for 2012-13 (Statement 6)

For the Financial Year Ended 31 March 2013

Description of Item/Programme	Approved Amount (HK\$) (a)	Actual Expenditure (HK\$) (b)	Unspent Balance# (HK\$) (c)=(a)-(b)
Personnel Expenses			
(a) Part-time Staff Salary	99,320	99,320	-
Personnel Expenses Sub-total	99,320	99,320	-
Office Expenses			
(a) Procurement of Computer Hardware and Software	6,300	5,530	770
Office Expenses Sub-total	6,300	5,530	770
Programme Expenses			
(a) Subsidy to Junior Squad Overseas Training Camp	167,510	122,302	45,208
Programme Expenses Sub-total	167,510	122,302	45,208
Total	273,130	227,152	45,978

Breakdown
per
Appendix[^]

D1

'Unspent Balance' for completed items/programmes will be netted off in 2013-14.

Please mark 'N.A.' under 'Unspent Balance' for uncompleted items/programmes.

[^] Please provide breakdown of programme expenses for each completed programme at Appendix to Statement 6.

NAME OF NSA: HONG KONG LAWN BOWLS ASSOCIATION 香港草地滾球總會

Breakdown of Programme Expenses under Use of Extra Savings 2012-13

Approval on Use of Extra Savings on 31 March 2013

Name of Programme : Junior Squad Overseas Training Camp 2013
 Date of Programme : 12-16 February, 2013
 Venue / Destination: Malaysia
 No. of Athletes : 12
 No. of Officials : 2

Description	Actual Expenditure (HK\$)	
	Breakdown	Amount (\$)
(A) Expenditure to be met by LCSD		
I. Board & Lodging		
1 Accommodation	RM200 (Single) x 2 rm x 5 days + RM220 (Twin) x 6 rm x 5 days + RM500 penalty of room cancellation	23,362
2 Air Fare and Taxes	\$3,820 x 14 pax + \$803 x 14 pax	64,722
3 Airport Transfer	\$200 x 14 pax	2,800
4 Meals Allowance		10,473
5 Overseas Transportation		5,654
Sub-total:		107,011
II. Staff Remuneration		
1 Coaches	\$257 / day x 28 hrs (package)	7,196
2 Allowance for Coaches	\$100 / day x 2 pax x 6 days	1,200
Sub-total:		8,396
III. Printing & Publicity		
		231
IV. Event Related Expenses		
		6,664
Total Expenditure met by LCSD (A) :		122,302
(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) :		-
Total Programme Expenditure for the Programme (A)+(B) :		122,302
(C) Income		
Estimated Amount		
1 Entry Fee: (\$ _____)		-
2 Admission Fee: (\$ _____)		-
Total estimated income \$ _____		
Total Actual Income :		-
Deficiency of Expenditure met by LCSD over Income (A) - (C) :		122,302
(D) Total Subvention Granted by LCSD for the Programme		
Approved Use of Extra Savings :		167,510
Unspent Balance # :		45,208

(a)
(b)
(c)
(d)
(e)=(a)+(b)+(c)+(d)
(f)
(g)=(e)+(f)
(h)
(i)=(e)-(h)
(j)
(k)=(j)-(i)

The unspent balance of the completed programme will be netted off in 2013-14.