

**Funding Scheme for Children’s Well-being and Development (Funding Scheme)
Permissible Items of Expenditure for Projects and Limits of Expenditure**

Permissible Items of Expenditure	Limits of Expenditure	Remarks
1. Publicity and Printing Materials		
1.1 Publicity (such as posters, banners, leaflets, etc.)	Not exceeding 10% of the total approved funding amount	Including design and printing cost
1.2 Printed items (such as questionnaires, reports, pamphlets, portfolio, application forms, admission tickets, invitation cards, notes, certificates)	<u>For 1-year smaller-scale project</u> \$13,000 per project <u>For large-scale territory-wide project/ 2-year smaller scale project</u> \$26,000 per project	Printing of questionnaires and reports are limited to organisations which implement questionnaires and survey activities
2. Venue / Equipment		
2.1 Hire of venue 2.1.1 Community Hall 2.1.2 Others	According to the current rates as set by Home Affairs Department \$500 per hour	In general, venues whose hire charges could be fully waived or more affordable shall be given priority in the choice of the venue of the project For an event organised in the funded organisation’s own venue, the hire cost will not be funded
2.2 Hire of stage, backdrop and decoration of venue (including the stage), and equipment (including audio system, public address facilities, lighting, slides, videos and furniture)	\$20,000 per project	

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2.3 Exhibition board (including hire and production of exhibition board)	\$5,000 per project	
2.4 Booth (including hire of booth bracket and decoration)	\$6,000 per project	
3. Beverages, light refreshments and light meals		
3.1 Beverages and light refreshments	\$59 per head/per day of activity and not exceeding 10% of total approved funding amount	Performers, volunteers, guests and participants involved in activities continuously for less than three hours
3.2 Light meals (including beverages)	\$76 per head/per day of activity and not exceeding 10% of total approved funding amount	Performers, volunteers, guests and participants involved in activities continuously for three hours or more and with a lunch or supper break
4. Souvenir or gift of a token nature / Prizes		
4.1 Souvenir or gift of a token nature (including officiating guests, guests, judges, visiting organisations such as hospitals, homes for the children and homes for the elderly, etc.)	\$370 per activity	Cash or items that may be cashed (e.g. bank coupons) must not be given
4.2 Prizes (including competition trophies, medals, awards and commendations, and booth games)	\$1,400 per activity	Cash or items that may be cashed (e.g. bank coupons) must not be given For competition, expenditure including prizes for the champion, runner-up, second runner-up, third runner up and merit

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4.3 Small gifts for participants	Not exceeding \$20 per gift and the limit of expenditure at \$5,000 per project	
5. Honorarium		
5.1 Payment of fees to instructor/speaker/guest ¹	\$300 per hour	<p>Applicable for hiring experienced and professional coaches in various cultural, recreational and sport activities</p> <p>Duration of various training courses should not be less than 8 hours</p> <p>The payment of fees to instructor/speaker/guest for each workshop and talk will be based on number of hours to be held</p>
5.2 Adjudicators/referees	To be considered on a case-by-case basis	
5.3 Performers (including master of ceremony) and artists	Performer: \$250 per hour; performing group: not exceeding \$1,000, and total maximum amount on performer and performing group is \$5,000	
6. Transportation		
6.1 Hire of transport (for delivery of activity goods)	To be considered on a case-by-case basis	

¹ Funded organisation may pay fees to a guest if the guest is also the speaker of an event. If honorarium is given to the guest, there shall not be further expenditure on souvenir for the same person.

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6.2 Hire of transport (for participants)	Not exceeding \$2,400 per bus	
6.3 Hire of Rehabus (for participants)	\$700 per bus	
6.4 Travelling expenses for volunteers using public transport	\$25 per head/per activity	<p>Volunteers are not allowed to reimburse other allowances except travelling expenses and meal allowances</p> <p>Reimbursement will be made up to the amount of actual expenditure only</p> <p>Volunteers should not apply for travelling expenses if transportation is not required</p> <p>Taxi fares will only be reimbursed in exceptional circumstances supported by valid justifications</p>
7. Others		
7.1 Hiring service from a Certified Public Accountant (“CPA”)	Not exceeding 2% of the total approved funding amount	For projects with approved funding exceeding \$100,000, the funded organisation shall submit, in conjunction with the final report, a financial report with the accounts audited by an independent CPA so as to ensure that the funding is used in accordance with the approved budget and purposes. The cost of

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		preparing the auditor's report should be included in the proposed budget for the Commission on Children's consideration.
7.2 Hiring project staff	Not exceeding 20% of total approved funding amount	To cover staff cost directly and specifically incurred to follow through the approved project and/or for subsidising the overtime allowance for existing staff employed by the organisation for running the approved project. Cost of hiring instructor/speaker/guest/adjudicator/referee, etc. are not regarded as staff costs but are permissible items of expenditure that can be met from the Funding Scheme (see items 5.1 and 5.2 above).
7.3 Administrative expenses of funded organisation	Not exceeding 10% of total approved funding amount	Including stationery, photocopy, postage, etc.
7.4 Photos (including developing) and video recording	<u>For 1-year smaller-scale project</u> \$1,000 per project <u>For large-scale territory-wide project/ 2-year smaller scale project</u> \$2,000 per project	

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7.5 Premium for public liability insurance and accident insurance	To be considered on a case-by-case basis	
7.6 Contingency	Not exceeding 5% of total approved funding amount	This expenditure shall be used to meet any unforeseen commitment arising from the items of expenditure but shall not be used for disapproved items as shown in the application form

Points to note :

1. Taking into account the financial provision of the Scheme, not every eligible project proposal will be approved and not every activity under the approved project will be granted full funding. As a general rule, the approved funding shall be determined in accordance with the relevant expenditure limits set out as above or as deemed reasonable by the Commission on Children, regardless of the amount bid.
2. Reimbursement will be made up to the actual expenditure only.
3. In general, publicity and printing materials should adopt the principles of environmental protection and conservation. To avoid wastage, funded organisations should reduce the quantities of posters, leaflets, DVD, etc. and consider to promote the project through internet.
4. If the funded organisation intends to charge nominal fees from participants to ensure the participation rate of those already enrolled for the activities, the funded organisation must utilise all income in the first instance before the funding under the Scheme is used to meet project expenses. The same arrangement shall apply to sponsorship, cash donations and other funding sources of income.