

**Funding Scheme for Children’s Well-being and Development (the 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.)	10% of the total approved funding amount	Including design and printing cost
1.2	Printed items (such as pamphlets, portfolio, application forms, admission tickets, invitation cards, notes, certificates, etc.)	<u>For one-year smaller-scale project</u> \$13,000 per project <u>For large-scale territory-wide project/ two-year smaller-scale project</u> \$26,000 per project	
2.	Venue / Equipment		
2.1	Hire of venue	\$500 per hour	In general, venues whose hire charges could be fully waived or more affordable (e.g. community halls or community centres) shall be given priority in the choice of the venue of the project activities. For an event organised in the funded organisation’s own venue, the hire cost will not be funded.

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2.2	Hire of stage / backdrop / equipment (including audio system, public address systems, lighting, slides, videos and furniture) and decoration of venue (including decoration of the stage but excluding decoration of exhibition boards / booths)	\$20,000 per project	
2.3	Exhibition board (including hire, production and decoration of exhibition board)	\$5,000 per project	
2.4	Booth (including hire of booth bracket and decoration)	\$6,000 per project	
3.	Foods and Beverages		
3.1	Beverages and light refreshments (only for performers, guests, volunteers and participants involved in activities continuously for less than three hours)	\$59 per head per day of activity and 10% of total approved funding amount	If beverages / light refreshments / light meals are not provided directly by the funded organisation, reimbursement to performers, guests and volunteers can be made up to the actual expenditure incurred. The claimants are required to submit relevant receipts.
3.2	Light meals (including beverages) (only for performers, guests, volunteers and participants involved in activities continuously for three hours or more and with a lunch or supper break)	\$76 per head per day of activity and 10% of total approved funding amount	No reimbursement should be made to participants.

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4.	Souvenir or gift of a token nature / Prizes		
4.1	Souvenir or gift of a token nature (for 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. No souvenir or gift of a token nature for anyone who has received an honorarium under Item 5 below.
4.2	Prizes (including competition trophies, medals, awards and commendations)	\$1,400 per activity	Cash or items that may be cashed (e.g. bank coupons) must not be given.
4.3	Small gifts for participants (including booth game gifts)	\$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	Applicable for hiring experienced and professional coaches in various cultural, recreational and sport activities.
5.2	Adjudicators/referees	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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5.3	Performers (including master of ceremony) and artists	Performer and artist: \$250 per hour per person; performing group: \$1,000 per group per activity; total maximum amount on performers, artists and performing groups: \$5,000 per activity	
6.	Transportation		
6.1	Hire of transport (for delivery of activity goods)	To be considered on a case-by-case basis	
6.2	Hire of transport (for participants)	\$2,400 per coach	
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 will not be reimbursed for expenses other than those specified in items 3.1, 3.2 and 6.4.</p> <p>Reimbursement will be made up to the amount of <u>actual expenditure</u> only.</p> <p>Taxi fares will only be reimbursed in exceptional circumstances supported by valid justifications in writing.</p> <p>Disbursement of travelling allowance to participants will not be funded.</p>

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7.	Others		
7.1	Hiring service from a Certified Public Accountant (“CPA”)	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. The cost of preparing the auditor’s report should be included in the proposed budget for the Commission on Children’s consideration.
7.2	Hiring project staff	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 Scheme (see items 5.1 and 5.2 above).
7.3	Administrative expenses	10% of total approved funding amount	Including stationery, photocopy, postage, feedback forms, etc. All expenses must be supported by certified official receipts (issued by a company / organisation other than the

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			<p>funded organisation itself) or other proofs of payment as specified in <u>Annex F</u> to the Funding Guidelines.</p> <p>Recurrent expenditure such as ongoing cost for running an office will not be funded.</p>
7.4	Photos (including developing) and video recording	<p><u>For one-year smaller-scale project</u> \$1,000 per project</p> <p><u>For large-scale territory-wide project/ two-year smaller-scale project</u> \$2,000 per project</p>	
7.5	Premium for public liability insurance and accident insurance	To be considered on a case-by-case basis	
7.6	Contingency	5% of total approved funding amount	<p>This expenditure shall be used to meet any unforeseen commitment but shall not be used for disapproved items as shown in the application form.</p> <p>Reimbursement of expenses incurred will be subject to the discretion of the Commission on Children having regard to the justification provided by the funded organisation.</p>

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. Expenditure incurred for purchasing durable assets, improving facilities / services of the organisation or producing items for sale will not be funded.
3. Reimbursement will be made up to the actual expenditure only.
4. 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.
5. 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.