



**T.K. LAM (C.P.A.) CO. LTD.**

Certified Public Accountants

林得強會計師事務所有限公司

Managing Director :

Norman Lam FCPA(Practising), FCCA, CGA

董事總經理 林得強會計師

**REPORT ON FACTUAL FINDINGS IN CONNECTION WITH INCOME AND EXPENDITURE REPORT OF  
INTERNSHIP PROGRAMME (ACTIVITIES REFERENCE NO.:HAB/CA1/7-5/3(2017-18)(53))  
TO THE COMMISSION ON YOUTH**

We have performed the procedures listed below with respect to the attached income and expenditure report of Internship Programme held by China Hong Kong Culture Exchange Association Limited from July 2, 2017 to July 30, 2017. Our engagement was undertaken in accordance with Hong Kong Standard on Related Services 4400, "Engagements to Perform Agreed-Upon Procedures Regarding Financial Information" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). The procedures were performed solely to assist you in evaluating the validity of the income and expenditure report and are summarised as follows: -

1. We obtained and cross checked the income and expenditure report against the account balances of China Hong Kong Culture Exchange Association Limited.
2. We obtained and cross checked breakdowns of items on income and expenditure report against supporting documents.
3. In accordance with the enclosure 4 "Rules for Event Operation and Spending" of the "The Funding Scheme for Youth Internship in the Mainland 2017-18" as set out by the Commission on Youth, we reviewed the purchase procedure, quotation records and draft income and expenditure report.
4. We cross checked expenditures on income and expenditure report against funding notification from the Commission on Youth.
5. Quotations are obtained and cross checked against quotation records.

We report our findings below:-

- a. With respect to item 1 we found the income and expenditure report correct.
- b. With respect to item 2 we found the amounts are in agreement to supporting documents.
- c. With respect to item 3, we found occasions where the funding usage rules as set by the Commission on Youth have not been followed.
- d. With respect to item 4 we found expenditures on income and expenditure report are in line with funding notification from the Commission on Youth.
- e. With respect to item 5 we found quotations are properly recorded and agreed.

Because the above procedures do not constitute an assurance engagement made in accordance with Hong Kong Standards on Auditing, Hong Kong Standards on Review Engagements or Hong Kong Standards on Assurance Engagements, we do not express any assurance on the income and expenditure report.

Had we performed additional procedures or had we performed an assurance engagement of the financial statements in accordance with Hong Kong Standards on Auditing, Hong Kong Standards on Assurance Engagements issued by the HKICPA, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information and is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the report specified above and does not extended to any financial statements of China Hong Kong Culture Exchange Association Limited, taken as a whole.

*T.K. Lam (CPA) Co. Ltd*

Certified Public Accountants

Hong Kong

Wong Mung Hin

P.C. No. P06875

December 12, 2018

## 青年內地實習資助計劃 2017-18

## 收支報告

致：香港添馬添美道 2 號政府總部西翼 13 樓  
青年事務委員會秘書處

實習計劃編號：HAB/CA1/7-5/3(2017-18) ( 53 )

實習計劃名稱：中港文化交流促進會——青年內地實習計劃 2017 (廣東珠海、浙江杭州)

(i) 目的地：廣東珠海、浙江杭州

(ii) 實習日期及日數 (由出發至回到本港)：

廣東珠海：2/7/2017-30/7/2017 (29 日)

浙江杭州：2/7/2017 -30/7/2017 (29 日)

(iii) 參加實習計劃的本港青少年人數： 25 人

(如曾參加過本資助計劃 2016-17 年度及 2017-18 年度的任何內地實習團的本港青少年獲機構招募擔任 2017-18 年度實習團的組長，請提供組長數目： 0 人)

(iv) 隨團工作人員數目：香港工作人員 2 人；內地工作人員 0 人

(如以上(i)至(iv)項與提交申請時所申報的資料不同，請註明原因及何時徵得青年內地交流及實習工作小組同意此項修改)

於 13/7/2017，工作小組批准減少至 25 人，實習日期改為 2/7/2017-30/7/2017 (29 天)；獲資助工作人員亦按比例調整為兩位。

(v) 收入：

收入	
項目	款額 \$
青年內地交流及實習工作小組已發放的預支撥款(包括兩次預支撥款)	453,180.00
參加者收費	22,400.00
珠海 800 元 x 17 名 參加者+	
杭州 800 元 x 8 名 參加者+	
(800 x 3 名退出者 (不退款))	
機構自行撥款	7,240.18
其他贊助 (請詳列來源及款額)	0
有待青年內地交流及實習工作小組發放的剩餘撥款	22,077.74
總計：	504,897.92



(vi) 支出：

<u>支出</u> (如欄位不敷應用，請自行調整或覆印此頁)				
<u>往內地實習團</u> [當中包括實習期間的非工作日活動安排 (如適用)]				
項目	預算支出 (\$)	實際支出 (\$)	資助額 (\$)	附註 (如適用)
珠海實習	246,000.00	159,171.73	202,130.00	
杭州實習	294,000.00	111,388.01	113,680.00	
<u>內地支援工作人員</u> [香港及內地工作人員]				
香港工作人員	54000.00	26,428.29	26,100.00	
<u>宣傳、招募參加者及配套活動</u> (請注意：申請發還撥款時應以實報實銷的原則申領)				
旅遊巴費用	6,000.00	6,280.00	6,000.00	
活動招募場地佈置 及租場費用	40,000.00	40,179.20	40,000.00	
活動宣傳(招募及成 果分享會)	20,000.00	23,359.00	20,000.00	
大會宣傳費用	4,000.00	6,125.00	4,000.00	
大會啟動禮費用	6,000.00	6,000.00	6,000.00	
團隊建設工作坊	128,000.00	66,000.00	64,000.00	
實習手冊印製	2500.00	2,024.10	1,600.00	
實習手冊設計費	40000.00	32,947.60	32,000.00	
<u>核數報告</u> (請注意：申請發還撥款時應以實報實銷的原則申領)				
	5,000.00	5,000.00	5,000.00	
<u>無資助部分</u>				
監察員	20,000.00	20,000.00	HK\$0.00	
<b>總計：</b>	<b>865,500.00</b>	<b>504,897.92</b>	<b>520,510.00</b>	

— 收入與支出的總計必須相同。



- 收入與支出必須以港幣為計算單位，如個別開支是以其他貨幣支付，請附上兌換貨幣的匯率單據。
- 上述實習計劃支出報告及單據須由執業會計師/註冊核數師核實。

茲證明上列收支項目的資料均屬正確無訛，現申請發還剩餘撥款如下：—

青年內地交流及實習工作小組撥款總額	\$475,257.74
已收妥的預支撥款	\$453,180.00
待發放的剩餘撥款 (或須退還香港特別行政區政府的款額)	\$22,077.74

請用劃線支票發放剩餘撥款予下列機構—

中港文化交流促進會有限公司

CHINA HONG KONG CULTURE EXCHANGE ASSOCIATION LIMITED

收款機構必須與獲資助機構有關註冊文件名稱相同。(請用中文和英文填寫收款機構名稱)

負責人簽署：Ng Yan Yip 機構印鑑：

負責人姓名：叶少康 (先生/女士\*) 日期：2018年8月15日

職銜：行政總監

聯絡電話：8228 8873 傳真：8148 4316

機構名稱：中港文化交流促進會有限公司

機構郵寄地址：香港柴灣柴灣道 238 號青年廣場 907 室

\* 請刪去不適用者

備註：

- 一. 負責人所提供的資料，只用於處理與「青年內地實習資助計劃」有關事宜。
- 二. 如所需資料未齊備，工作小組有權撤銷撥款。若工作小組決定撤銷資助，機構已收取的預支撥款須於一個月內退還。
- 三. 機構須把收支報告公開讓公眾查閱，包括將收支報告上載於機構網頁內發布(如適用)，或張貼於機構公眾布告版上的顯眼位置等。

