

**THE INCORPORATED MANAGEMENT COMMITTEE OF
BUDDHIST TAI HUNG COLLEGE
AUDITED 收支報告 OF
「一帶一路」－
克羅地亞文化交流團**

**FOR THE PERIOD FROM 19TH MAY, 2018
TO 26TH MAY, 2018**

LUI & MAK

CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT
TO THE INCORPORATED MANAGEMENT COMMITTEE OF
BUDDHIST TAI HUNG COLLEGE ("Management")**

Opinion

We have audited the 收支報告 ("Statements") of the 「一帶一路」－克羅地亞文化交流團 (Project Ref: HAB/CA1/10-5/5/2/071 approved on 15th June, 2017) ("the Project") set out on pages 3 to 7, which comprise the income and expenditure statement for the period from 19th May, 2018 to 26th May, 2018 administered by The Incorporated Management Committee of Buddhist Tai Hung College (the "IMC") and other explanatory information which have been prepared in accordance with the accounting requirements and 附件 IX as specified in the "使用撥款守則" (the "Guideline").

In our opinion,

- (a) the above statement has been properly prepared from the books of accounts and in accordance with the requirements of the Guideline specified by the Committee on the Promotion of Civic Education ("CPCE") in all material respects;
- (b) all expenditure items sponsored by the CPCE falls within the scope of the sponsorship approved by the CPCE, and in line with the Guidelines on the Use of Sponsorship specified by the CPCE;
- (c) all expenditure items are followed the budget approved by CPCE; and
- (d) all items listed in the quotation record are matched to the quotation information obtained.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKASs") issued by the HKICPA and with reference to the Guideline. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the School in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance with the accounting requirements as specified in the Application Guide.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describe the basis of accounting. The financial statements are prepared solely to provide the information to The Secretariat of the Committee on the Promotion of Civic Education ("the Secretariat") and should not be distributed to parties other than the Secretariat. As a result, the financial statements may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statement in accordance with the accounting requirements as specified in the "Guideline, and for such internal control as the management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the School or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the School's financial reporting process.

.....to be continued

**INDEPENDENT AUDITOR'S REPORT
TO THE INCORPORATED MANAGEMENT COMMITTEE OF
BUDDHIST TAI HUNG COLLEGE ("Management") (Continued)**

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditor's report is Mr. Fung Kun Cheong.



LUI & MAK
CERTIFIED PUBLIC ACCOUNTANTS
Rooms 604-7, Dominion Centre,
43-59 Queen's Road East,
Wan Chai, Hong Kong.



15 JAN 2019

建議內容清單

		Y/N/A
1.	公民教育委員會轄下研發及社區參與小組發出撥款信函日期及檔號	Y
2.	獲資助團體名稱	Y
3.	獲資助活動計劃名稱	Y
4.	活動完結日期	Y
5.	核數的負責人姓名及其公司名稱	Y
6.	核數報告日期	Y
7.	核數負責人簽名及其公司蓋章	Y
8.	已核實收支報告(附件VIII)內各項目的計算結果,並確認收支報告與所得到的帳目和記錄相符	Y
9.	已取得收支項目詳細資料並核實其計算方法,以及把收支項目詳細資料列出的結餘與證明文件作出比較,並確認收支項目的數目及分類與證明文件相符	Y
10.	已根據公民教育委員會「一帶一路」交流資助計劃「使用撥款守則」所規定,核實這項活動的開支,並確認所有獲公民教育委員會資助的支出項目均屬公民教育委員會撥款的涵蓋範圍,並且符合公民教育委員會所訂明的「使用撥款守則」	Y
11.	已把各支出項目與公民教育委員會確認批款資助的支出項目作出比較,並確認有關支出項目 <u>全屬</u> 獲准支出項目	Y
12.	已把各報價單與報價紀錄表作出比較,並確認報價紀錄表所列項目與所得的報價單資料相符	Y
13.	核數報告內容, <u>必須</u> 與收支報告及早前遞交的資助申請表的内容脗合	Y
14.	如屬系列活動,團體並必須詳列系列活動中個別活動的收支情況	N/A
15.	核實單據時,請注意下列事項:	
	(a) 每張收據須由活動計劃負責人簽署及團體蓋章核實;	Y
	(b) 發貨單、報價單、銀行戶口存款單/月結單或發票均不被接納為申報發放撥款的證明文件;如供應商未能提供收據,請在單據上註明「該公司並無其他收據,此單為正式收據」,並由團體負責人加簽作實;	N/A
	(c) 沒有正式收據的支出,例如義工津貼或導師費,請用白紙詳列支出項目、金額、日期及用途,並附上收款人的身份證號碼的英文字母 <u>連首四位數字及簽收款項證明</u> ;	N/A
	(d) 所有車費支出必須註明日期、路程及用途。	N/A

「一帶一路」交流資助計劃
收支報告

甲部 活動計劃概要

1. 交流計劃名稱：一帶一路－克羅地亞文化交流團 編號：(071)
2. 目的地：克羅地亞
3. 行程日期及日數（由出發至回到本港）：19/05/2018 至 26/5/2018 8 天
4. 交流活動的本港參加者數目：15-29 歲 30 人 29 歲以上 0 人
5. 交流活動的海外/內地參加者數目：15-29 歲 1 人 29 歲以上 1 人
(如活動屬雙向交流項目)

(如以上(1)至(5)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公民教育委員會(委員會)對此項修改的同意)

乙部 活動計劃收入

活動計劃收入	
項目	款額(\$)
已收妥之預支撥款	\$120,000
參加者收費 (<u>30</u> 名參加者)	\$80,110
團體自付	\$42,000
其他收入 賽馬會全方位學習基金 \$10,500 校友捐助 \$20,750 藍寶石獎學金基金 \$68,640	\$99,890
<input checked="" type="checkbox"/> 待發放之剩餘撥款 <input type="checkbox"/> 將退還之款額	\$120,000
總計：	\$462,000

- 如填妥之收支報告有任何修改之處，請在旁簽署確認。
- 所有收據必須由活動計劃負責人簽署及團體蓋章核實。
- 請在適當的方格加上“✓”

丙部 活動計劃支出

活動計劃支出 (如欄位不敷應用, 請覆印此頁)							
項目	預算支出(\$)	委員會核准 資助額(\$)*	實際資助額 (擬由委員會撥款支 付金額) (\$) (A)	參加者收費 (\$) (B)	團體自付或 其他收入支付(\$) (C)	實際支出(\$) = (A) + (B) + (C)	附註(如適用)
1. 交通(香港來回克羅地亞機 票)+旅遊保險)	\$264,000	\$240,000	\$1000x8x30= \$240,000	\$80,110	(團體自付+其他收入支付) (\$42,000+\$99,890) \$141,890	\$462,000	
2. 住宿	\$138,600						
3. 膳食	\$39,600						
4. 車費	\$19,800						
5. 交流團行政費用	\$4,000	\$0					
6. 認識「一帶一路」專題講座	\$1000	\$0					
7. 出發前簡介會	\$1000	\$0					
8. 活動宣傳、分享會、展板展覽	\$1900	\$0					
9. 雜項	\$2000	\$0					
總計：	\$471,900	\$240,000	\$240,000	\$80,110	\$141,890	\$462,000	

* 須與申請表格上的支出項目完全相同, 並把額外的支出填在最後

— 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的, 請附上兌換貨幣的匯率單據。

上述活動計劃支出報告及單據已由本獨立執業會計師/核數師核實。

會計師/核數師簽署：

for **LUI & MAK**

 Certified Public Accountants



THE INCORPORATED MANAGEMENT COMMITTEE OF BUDDHIST TAI UNG COLLEGE

FUNDING SCHEME FOR EXCHANGE IN BELT AND ROAD COUNTRIES

STATEMENT OF INCOME AND EXPENDITURES

FOR THE PERIOD FROM 19TH MAY, 2018 TO 26TH MAY, 2018

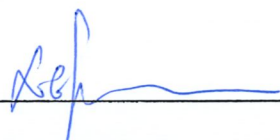
Project Ref: HAB/CA1/10-5/5/2/071

Project Name: 「一帶一路」－克羅地亞文化交流團

Approval Date: 15/6/2017

We certify that -

- (a) the above statement has been properly prepared from the books of accounts and in accordance with the requirements of Guideline specified by the Committee on the Promotion of Civic Education ("CPCE") in all material respects;
- (b) all expenditure items sponsored by the CPCE falls within the scope of the sponsorship approved by the CPCE, and in line with the Guidelines on the Use of Sponsorship specified by the CPCE;
- (c) all expenditure items are followed the budget approved by the CPCE; and
- (d) all items listed in the quotation record are matched to all quotation information provided.

Signature: 

Name of Project-in-charge:

NG SIU WAI

Post: TEACHER

Date: 15 JAN 2019

Signature: 

Name of School-in-charge:

CHIU HONG MING

Post: PRINCIPAL

Date: 15 JAN 2019

THE INCORPORATED MANAGEMENT COMMITTEE OF BUDDHIST TAI HUNG COLLEGE
FUNDING SCHEME FOR EXCHANGE IN BELT AND ROAD COUNTRIES

STATEMENT OF INCOME AND EXPENDITURES

FOR THE PERIOD FROM 19TH MAY, 2018 TO 26TH MAY, 2018

Project Ref: HAB/CA1/10-5/5/2/071

Project Name: 「一帶一路」－克羅地亞文化交流團

Approval Date: 15/6/2017

(1) GENERAL INFORMATION AND BASIS OF ACCOUNTING

The financial statements of 「一帶一路」－克羅地亞文化交流團 (“the Project”) were included in the financial statements of The Incorporated Management Committee of Buddhist Tai Hung College (“the IMC”) and only reflect the cash disbursements of the Project.

The financial statements are prepared on cash basis and are complied with the conditions as set out in Guideline on Use of Funding of Funding Scheme for Exchange in Belt and Road Countries by Committee on the Promotion of Civic Education (“the Committee”). Expenditure was paid by the School funds of the IMC.