

MISCELLANEOUS SUBVENTIONS—  
GUIDELINES ON THE MANAGEMENT  
AND CONTROL OF  
GOVERNMENT SUBVENTIONS

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## Miscellaneous Subventions

### Guidelines on the Management and Control of Government Subventions

#### 1. Introduction

1.1 These guidelines describe the main principles which should govern the relationships between the Government and outside organizations as listed in Annex A in receipt of subventions. In particular, they detail the responsibilities of Controlling Officers with respect to these subvented organizations.

1.2 In some respects current practice vis-a-vis subvented organizations may not conform with these guidelines. Where that is the case, Controlling Officers should set targets for completing the action required to bring current practice into line with the principles set out below, if necessary and appropriate by requiring the organization to conform with the guidelines as a condition of further subvention.

1.3 Notwithstanding paragraph 1.2, it is accepted that given the wide range of disparate organizations receiving subventions, the guidelines may not be universally applicable. If a Controlling Officer considers that a subvented organization should be exempted from certain parts of these guidelines, he should seek the advice of Finance Branch. If it is subsequently agreed that an exemption should be granted, the Controlling Officer may so inform the subvented organization in writing. In some cases, the Ordinance governing the operation and control of a subvented organization may depart from these guidelines. In such cases the guidelines are of course subservient to the relevant Ordinance.

1.4 Where appropriate, a Controlling Officer may with the agreement of Finance Branch set out additional guidelines for a subvented organization.

1.5 Observation of the principles described in these guidelines will underpin the Controlling Officer's accountability to the Legislative Council and the subvented organization's accountability to the Controlling Officer for the value for money obtained from the Government's subvention.

1.6 The operation of these guidelines will be monitored by Finance Branch of the Government Secretariat on a continuous basis and may be revised from time to time in accordance with current needs.

2. Definitions

2.1 Subventions comprise four main categories -

- (i) deficiency grants;
- (ii) discretionary grants;
- (iii) subscriptions; and
- (iv) sponsorships.

A list showing the organizations covered by these guidelines and the category into which they fall is at Annex A.

Deficiency grants

2.2 A deficiency grant is a subvention intended to meet the difference in full between a subvented organization's estimated income and its, approved expenditure on a programme of activities approved by the Government. It does not however mean that deficiencies are automatically made up from public funds. The subvention itself places a responsibility on the organization to be economical in expenditure and to look for other sources of income. In general, an organization in receipt of a deficiency grant must use it for the purpose for which it was voted and abide by certain basic conditions and rules.

### Discretionary grants

2.3 A discretionary grant is a subvention intended to meet the cost, in whole or in part, of specified programmes of activities, where the selection of the programmes of activities and the degree of financial assistance given are entirely at the discretion of the Government. This does not mean that discretionary grants are arbitrary subventions; quite the contrary, there is a considerable body of rules stipulating conditions for their award, the size of each subvention and how it should be used and accounted for.

2.4. In general, an organization in receipt of a discretionary grant must use it solely for the purpose for which it was voted and abide by certain basic conditions and rules. All discretionary grants are block grants, i.e. they are maximum grants and cannot normally be increased.

2.5 The amount of a discretionary grant is usually determined in advance having regard to the estimated income and expenditure of the organization; the extent to which its activities are considered to be worthy of financial support, and prevailing financial policy in the Public Sector.

### Subscriptions

2.6 A subscription is essentially a membership fee payable to a regional or international organization, enabling Hong Kong to become a member in pursuit of certain Government objectives. The fee is either set at a fixed rate or determined according to an approved formula. A subscription normally forms only a very small percentage of the organization's total income.

2.7 Since subscriptions are in many respects different from either deficiency or discretionary grants, the guidelines that should apply to them are discussed separately at Annex B.

Sponsorships

2.8 A sponsorship is a contribution, usually of a token amount, made by the Government to help meet part of an organization's running expenses and to demonstrate support for the organization's objectives. By its nature, sponsorship forms only a small percentage of the organization's total income. Guidelines applicable to sponsorships are discussed at Annex C.

3. General guidelines

3.1 The following guidelines apply to all deficiency and discretionary subventions.

Objectives

3.2 The Controlling Officer, in consultation with the subvented organizations as appropriate, is responsible for -

- (i) formally defining the objectives (in terms of results) that the Government expects to achieve by payment of the subvention;
- (ii) reviewing achievements against those objectives and assessing the value for money obtained from the subvention no less frequently than annually ~~in the context of the draft Estimates submission to Finance Branch~~; and
- (iii) reviewing the objectives themselves no less frequently than once every three years.

3.3 In some cases the objectives of the organization are set out in the legislation establishing that organization. Such objectives are, however, in many cases too broad to allow for effective management of the subvention. The Controlling Officer should consider whether more detailed objectives are necessary and, where appropriate and consistent with the relevant legislation, agree specific objectives with the organization as a condition of the annual subvention.

### Budget Requirements

3.4 The organization is required to produce a detailed budget. The budget should be accompanied by accounts for the previous year audited by an auditor registered under section 22 of the Professional Accountants Ordinance (Cap. 50). The accounts shall be prepared in such form as may be approved by the Controlling Officer in consultation with the Director of Accounting Services. Once the budget, revised if necessary, has been accepted by the Controlling Officer and Finance Branch, a subvention is recommended for inclusion in the Estimates.

3.5 It is on the basis of the budget that the amount of the subvention is determined, and it is therefore important that it gives a full and accurate picture. The budget proposed by the organization should be fully justified by reference to the organization's objectives and the results that the organization is aiming to achieve in the period to which the budget relates. Achievements in the last (i.e. fully audited) year and in the current year should also be reported for comparison.

3.6 In order to aid comprehension, the budget should be prepared according to a standard layout, divided into three parts as follows -

### PART I - Organizations' Objectives

3.7 It is intended that Finance Branch's examination of subvented organizations' budgets will increasingly focus on analysis by objectives and related activities. It is therefore essential that a subvented organization should clearly state in its budget the objectives (in terms of results) which it seeks to achieve. The organization should also make full use of statistics, graphs, charts and performance measures to show what has actually been achieved and is expected to be achieved by its activities.

### PART II - Revenue Estimates

3.8 Income should be divided into categories; for example, dividend income, donations, fees and grants from the Community Chest. As well as estimated income for the forthcoming year, the actual revenue for the previous year and the revised estimate for the current year should be stated. Any material variations between years, or between actual and estimated revenue in the current year, should be explained. The basis for determining any scale of fees should be explained so that the Controlling Officer can determine whether any revisions should be sought.

### PART III - Expenditure Estimates

3.9 Expenditure should be shown under three components; in all cases the actual expenditure in the previous year and the approved estimate of expenditure for the current year (together with a note of any revisions necessary) should be given for comparison.

### Component I : Personal Emoluments

3.10 Under this component should be shown the number of staff of various grades; their duties and job responsibilities; salary scales, and the cost and scales of other benefits (including provident funds, cost of living allowances for minor staff, rent allowances, etc.). The list of staff and salary scales approved in previous years should be clearly distinguished from new staff and salary scales, and detailed justification for the latter given. Estimates of salaries should preferably be based on the actual expenditure to be incurred (i.e. in the case of existing staff, last year's payments plus increments, if any; or in the case of new staff, the starting salary).

### Component II : Other Charges

3.11 Under this component is shown a detailed list of expenditure of an annually recurrent nature other than personal emoluments. Items of capital expenditure costing less than \$70,000 per item are regarded as recurrent expenditure for this purpose. Examples of typical expenditure classifications are -

1. Administration -
  - (1) Cleaning of offices
  - (2) Fuel, light and power
  - (3) Publications
2. Rent
3. Stores and equipment
4. Transport
  - (1) Running expenses of vehicles
  - (2) Travelling expenses
5. Maintenance of buildings

Any significant changes from the current year should be explained.

*Capital Account*  
Component III : Special Expenditure

3.12 Under this component should be shown any item of non-recurrent expenditure which exceeds \$100,000 or any single project involving maintenance, repair, re-equipment or re-furnishing costing more than \$100,000 for the complete project. For example, furnishing and equipping a recreation hall would be regarded as one project. Each item should be shown as a separate subhead and be supported by full justification. Further information on *Capital Account* Special Expenditure is given in the Notes for Guidance of Organizations on Capital Subventions at Annex D.

Depreciation

3.13 An organization may show depreciation of capital assets in its income and expenditure accounts but depreciation must be shown separately. It will be ignored in calculating a level of subvention.

Timing

3.14 Each year Controlling Officers will advise subvented organizations of the time and manner in which applications for subvention are to be submitted. All organisations must strictly adhere to this time-table, notwithstanding that certain organizations may be required by law to submit separately to Government details of their activities and finances. An organization which delays its submission may find that no subvention is available in the next financial year. A typical time-table is as follows -

(a) April

: Controlling Officers will normally at around this time of year invite subvented organizations to identify any proposals for major or minor new services or improvements to current services to be introduced in the next financial year and the three subsequent years. Controlling Officers will set out the definition of "major" and "minor" items and prescribe a format for submissions in writing.

(b) June - August

: organizations to submit to Controlling Officers their audited accounts for the previous year and revised estimates for the current year.

(c) September

: budgets for the coming financial year to be presented to the Controlling Officers.

(d)

September - November : representatives of the organizations invited to discuss their budgets with the Controlling Officer or his staff and to answer any queries and requests for further justification of their requirements.

3.15 Finance Branch will process recommendations and seek provisional approval for inclusion of funds in the draft Estimates. It should be noted that budgets prepared by subvented organizations may be subject to modification by the Government. When the subvention has been provisionally entered, Finance Branch will inform the Controlling Officer who will in turn inform subvented organisations of the amount provisionally entered, in order to assist the latter with forward planning. It is emphasized that -

- (i) as the amount is subject to the approval of the Legislature, it should be regarded as provisional; and
- (ii) the amount will not be definitely known until the Appropriation Bill is enacted (when the Controlling Officer will formally notify organizations of the amount of funds voted). Once the Estimates have been approved by the Legislative Council, the Controlling Officer will give the organization a copy of the approved budget, detailing the revised revenue and expenditure estimates, together with a summary of agreed targets for the new financial year. Except as provided in paragraph 3.21, any deviation from this budget must first be approved by the Controlling Officer and Finance Branch.

The handling of surpluses and deficits

3.16 In order to show the true financial position, an organization's accounts should show clearly any provisions for, or transfers to, reserves or outside bodies.

3.17 Subject to the agreement of Finance Branch and the provisions of relevant legislation, an organization may carry a contingency reserve. An organization which considers that it needs to carry a reserve must justify in its budget the amount of reserve it needs and the intended purposes of the reserve. If at the end of a financial year the level of reserve exceeds the approved level, the excess amount will be netted off in the following year's subvention. The level of reserves, if any, will be subject to the approval of the Legislature in the context of the draft Estimates.

Donation

3.18 As a condition of grant, the following rules apply in respect of donations -

- (i) the acceptance of any donations which have recurrent financial implications for subvented activities in excess of \$2,000 a year must be approved in advance by the Controlling Officer; and
- (ii) the application of non-designated funds and donations is subject to the prior agreement of the Controlling Officer.

Donations include all forms of donation e.g. grant, endowment, bequest and funds raised e.g. the proceeds of flag-days. Donations may be in cash or in kind.

3.19 Donations in kind or cash donations towards the capital or recurrent cost of a service or project will often have recurrent expenditure implications for subvented activities. These donations must be approved in advance by the Controlling Officer to ensure that there are no unforeseen or unacceptable implied commitments for Government financing. If approval is not sought before acceptance, the Government will not accept any commitment to meet the remaining capital or recurrent cost of the project or service, or the eventual replacement cost if equipment is obtained.

3.20 Where donations and funds received are not designated for a particular purpose and where the subvented organization undertakes both subvented and non-subvented activities, or activities subvented on different bases, the application of these non-designated donations must be agreed with the Controlling Officer.

#### Virement

3.21 No deviation from the approved budget is normally permitted, with the following exception. Unforeseeable circumstances may from time to time give rise to a need to deviate from the approved budget without resulting in the amount of the subvention being increased, and it is recognised that organizations should be given a degree of discretion in meeting such circumstances by virement of funds. That is to say, funds approved for one purpose may be used for another within the following rules -

- (i) no virement between recurrent subventions (Components I and II) and capital subventions (Component III) is allowed;

(ii) virement from Component II to Component I must first be approved by the Controlling Officer. Virement from Component I to Component II is permissible provided that the virement does not commit the organization to any annually recurrent increase in expenditure under Component II.

(iii) virement between the various subheads of Component I is permissible provided that permanent staff numbers do not exceed the establishment approved in the context of finalising the draft Estimates.

There is no objection to virement between the various subheads of Component II.

#### Other financial responsibilities

3.22 Organizations in receipt of subventions are required to make every effort to improve the value for money they obtain from the subvention. In particular, they should -

(i) actively seek opportunities to reduce overheads (for example through effective management of accommodation and other input costs);

(ii) actively seek opportunities to reduce running costs (for example through computerization or by seeking to take advantage of the economies of scale that may result from using, on a full repayment basis, Government purchasing and supply services); and

(iii) actively seek opportunities to co-operate with other Government and subvented organizations to improve value for money (for example by sharing facilities or accommodation where practicable and cost-effective).

3.23 Where appropriate, Controlling Officers should seek the advice of the relevant Government departments to assist them in managing subventions in these respects. Any services provided directly to subvented organizations under these circumstances on their own request will be charged to the organization at full cost. Subvented organizations may also seek funds to obtain external consultancy services to help them secure better value for money.

3.24 The subvented organization will need an effective management structure and effective management systems if it is fully to maximize the value for money obtained from the Government's subvention. The Controlling Officer is responsible for ensuring that the organization has suitable systems in place to enable it to discharge its responsibilities for maximising the value for money obtained from public funds. Where necessary, the Controlling Officer may nominate representatives to become members or observers of the management board or the executive committee.

3.25 The organization must make a convincing effort to raise funds and is responsible for maximizing its own revenue from, for example, membership or affiliation fees and the sale of products and services, where such an approach is consistent with its approved objectives. The sale prices of such products and services should aim to recover full costs together, where appropriate, with a "profit" margin to contribute to other non-recoverable costs of the organization.

Access to records and accounts

3.26 The Controlling Officer and Director of Audit will have unhindered access to the records and accounts of an organization in receipt of a subvention. When so requested in this connection, the organization will be obliged to explain to the Controlling Officer and the Director any matters relating to the receipt, expenditure or custody of any money derived from public funds.

3.27 In accordance with the provisions of Deputy Chief Secretary's Circular No. 5/86, the Director of Audit may carry out value for money studies in any organization which receives more than 50% of its income from the Government. The Director of Audit may also, by prior agreement between the Controlling Officer and a subvented organization as a condition of subvention, carry out similar studies in organizations which receive less than 50% of their income from public funds.

### Anti-corruption procedures

3.28 The Commissioner of the Independent Commission Against Corruption may examine the management and control procedures in a subvented organization with a view to providing corruption prevention advice to the executive committee. The organization is expected to heed the advice given and to take such remedial actions as are appropriate.

3.29 It is the responsibility of each subvented organization to ensure that its management and staff conform with the requirements of the Prevention of Bribery Ordinance.

### Terms of service

3.30 As a general rule, the terms of service for subvented posts may not be superior to those offered by the Government to comparable grades in the Civil Service. This does not mean that an organization's terms of service must always be the same as the Government's; and Government is not obliged to increase its subvention to enable an organization to maintain its terms of service at any particular level. Where the terms of service for subvented posts exceed the equivalent Government conditions, a subvention should be payable only up to the estimated equivalent cost of meeting the level of the Government's conditions.

3.31 In examining an organization's terms of service, the Controlling Officer should -

- (i) study the organization's grading structure, salary scales and fringe benefits and ensure that the total benefits available to staff do not exceed those that would be made available to comparably graded civil service staff. In reaching judgements on this issue, Controlling Officers may find it helpful to examine salaries and benefits separately;
- (ii) in all instances ensure that the organization's total expenditure on staff does not exceed the cost that would be incurred if the organization were staffed by civil servants in comparable grades; and
- (iii) keep abreast of terms of service offered by the organization and any changes to these conditions.

3.32 Where there is any doubt on the comparability of ranking and terms of service, the Controlling Officer should seek advice from Finance Branch and Civil Service Branch. The Controlling Officer may engage the services of management consultancy firms to advise on such issues. The recommendations of the consultants are not binding on the Government.

3.33 Any adjustments to the terms of service for existing subvented posts and any proposals relating to the terms of service for new subvented posts must receive the prior agreement of the Controlling Officer who must seek the advice of Finance Branch on any proposals.

Payment of subvention

3.34 Recurrent subvention is normally payable -

- (a) if \$5 million or more, monthly in advance; or
- (b) if under \$5 million, quarterly in advance.

4. Guidelines applicable to deficiency subvention

4.1 In addition to the requirements set out in paragraphs 3.1 to 3.34, in order to assist the Controlling Officer in ensuring that the budget is not exceeded, organizations in receipt of deficiency subventions are required to forward to the Controlling Officer at the end of each month or quarter (depending on the method of payment of the subvention - see paragraph 3.34) a statement of the financial position at the close of the previous month or quarter. Should these statements show a surplus in excess of any agreed reserve, the subvention payable in the next month or quarter will be reduced accordingly. Any surplus in excess of any agreed reserve remaining at the close of the financial year (as shown in the audited accounts for the year) is required to be credited to General Revenue.

4.2 Normally there should be no deficit at the end of the year; if the organization sees that one is likely then expenditure should be cut or a request for supplementary provision made in good time. It must not be assumed that requests for supplementary provision will be granted. A subvention should generally be regarded as being cash limited. However, deficiency grant organizations that pay their staff on civil service pay scales will normally, subject to need, be granted supplementary provision for the cost of implementing pay adjustments equivalent to those agreed for the civil service. Discretionary grant organizations may also seek supplementary provision for salary adjustments in line with civil service adjustments. Such requests will be considered on their merits.

## Classification of Subvented Organizations

NOT funded from Head 37 - Dept. of Health, Head 40 - Education Dept.,  
 Head 61 - Hospital Services Dept., Head 170 - Social Welfare Dept.,  
 Head 178 - Technical Education and Industrial Training Dept. or  
 Head 190 - Universities and Polytechnics Grants Committee

<u>Head</u>	<u>Subhead</u>	<u>Organization</u>	<u>Category</u>	<u>Controlling Officer</u>
22	423	Commonwealth Agriculture Bureaux	Subscription	DAF
	424	<del>Oxford Forestry Institute</del>	Subscription	DAF
	452	Royal Society for the Prevention of Cruelty to Animals (Hong Kong)	Discretionary	DAF
	455	Network of Aquaculture Centres in Asia and the Pacific (NACA)	Discretionary	DAF
	456	World Wide Fund for Nature (Hong Kong)	Subscription	DAF
25	424	<del>Environmental Advisory Service</del>	Discretionary	D-Arch, S
26	453	Statistical Institute for Asia and the Pacific	Subscription	C for C&S
53	469	Commonwealth Youth Programme	Subscription	SHA
63	470	Subventions to New Territories organisations	Sponsorship	SHA H
73	513	<del>Hong Kong Quality Assurance Agency</del>	Discretionary	D-of-ind.
80	447	Magistrates poor box	Discretionary	R,SC
92	507	Commonwealth Legal Advisory Service	Subscription	AG
126 113	430	Asia-Pacific Telecommunity	Subscription	DEPT PMG
168	463	World Meteorological Organisation	Subscription	D of RO

<u>Head</u>	<u>Subhead</u>	<u>Organization</u>	<u>Category</u>	<u>Controlling Officer</u>
176	416	Commonwealth Parliamentary Association (Hong Kong Branch)	Subscription	SCA
	417	Community involvement projects of the Action Committee Against Narcotics	Discretionary	S for S
419	452	Hong Kong Council for Academic Accreditation	Discretionary	SEM
	420	Asian and Pacific Development Centre	Subscription	STI
	421	Asian Productivity Organization	Subscription	STI
	425	Commonwealth Foundation	Subscription	SEM
	426	Commonwealth Fund for Technical Co-operation	Subscription	SES
	427	Commonwealth Institute	Subscription	D of Adm.
	428	Commonwealth War Graves Commission	Sponsorship	BGS
	432	Far Eastern Relief Fund	Deficiency	SEW
	437	Hong Kong-Japan Business Co-operation Committee	Discretionary	STI
	446	Law Society Legal Advice and Duty Lawyer Schemes Service	Discretionary	SCA
	449	Road Safety Association	Discretionary	S for T
	450	Royal Asiatic Society	Subscription	SRC
	451	Royal Life Saving Society, Hong Kong Branch	Discretionary	DUS
	457	Customs Co-operation Council	Subscription	STI
	460	United Nations Children's Fund	Subscription	SAC
	461	United Nations Development Programme	Subscription	STI
	462	United Nations Fund for Drug Abuse Control (Programme)	Subscription	S for S
	475	Outward Bound Trust of Hong Kong	Sponsorship	SRC
	487	Subventions for Performing arts activities	Discretionary	SRC

<u>Head</u>	<u>Subhead</u>	<u>Organization</u>	<u>Category</u>	<u>Controlling Officer</u>
176 (Cont'd)	-488	Hong Kong War Memorial Fund	Deficiency	SHW
	502	Hong Kong Archaeological Society	Discretionary	SRC
	503	Subventions to voluntary agency camps	Discretionary	SRC
	504	Hong Kong Council on Smoking and Health	Discretionary	SHW
177	506	<u>Trade Policy Research Centre</u>	<u>Sponsorship</u>	<u>STI</u>
	<del>318</del>	<del>Hong Kong Institute of Education</del>	<del>Deficiency</del>	<del>SEM</del>
	415	Hong Kong Sports Development Board	Discretionary	SRC
	429	Consumer Council	Discretionary	STI
	441	Hong Kong Productivity Council	Discretionary	STI
	443	Hong Kong Tourist Association	Discretionary	SES
	444	Hong Kong Trade Development Council	Discretionary	STI
	454	<u>Securities and Futures Commission</u>	<u>Discretionary</u>	<u>SMH</u>
	459	Hong Kong Academy for Performing Arts	Discretionary	SRC
	508	Open Learning Institute of Hong Kong	Deficiency	SEM
	509	Hong Kong University of Science and Technology Council	Deficiency	SEM
186	520 447 505	Vocational Training Council Road Safety Association Special transport facilities for the disabled	Deficiency Discretionary Deficiency	SEM C for T C for T

Guidelines Applicable to Subscriptions

In respect of all subscriptions, Controlling Officers are responsible for -

- (i) formally defining the objectives (in term of results) which Government expects to achieve by payment of the subscription;
- (ii) reviewing achievements against those objectives and assessing the value for money obtained from the subscription no less frequently than annually (in the context of draft Estimates submissions to Finance Branch);
- (iii) reviewing the objectives themselves no less frequently than once every three years;
- (iv) securing the most up-to-date information on the organization's audited accounts and activities;
- (v) ensuring that applications to Finance Branch for funds are prepared in accordance with Government procedures;

- (vi) ensuring that the approved subscription is paid on time in accordance with a schedule previously agreed with the organization; and
- (vii) ensuring that Government and other appropriate sectors of the community are able to make full use of the services and facilities provided by the organization.

(WP2096A/106B(5))

Guidelines Applicable to Sponsorships

In respect of all sponsorships, Controlling Officers are responsible for -

- (i) formally defining the objectives (in term of results) which Government expects to achieve by payment of the sponsorships;
- (ii) reviewing achievements against those objectives and assessing the value for money obtained from the sponsorships no less frequently than annually (in the context of draft Estimates submissions to Finance Branch);
- (iii) reviewing the objectives themselves no less frequently than once every, three years;
- (iv) securing the most up-to-date information on the organization's audited accounts and activities;
- (v) having regard to (i) and (ii) above, proposing for Finance Branch's approval the annual level of sponsorship;

(vi) ensuring, where payment is made on a reimbursement basis, that receipts submitted by the organizations have been properly prepared and endorsed; and

(vii) ensuring that Government and other appropriate sectors of the community are able to make full use of the services and facilities provided by the organization.

(WP2096A/106B)

\*委員會秘書附註：附件D 並無在此隨附。