

**Permissible Items of Expenditure for Projects Financed by
Community Involvement (CI) Fund**

- (a) Staff costs directly and specifically incurred on the project including hire of project staff and temporary/casual workers¹ as well as the provision of overtime allowance for existing staff employed by Non-governmental Organisations (NGOs) for running the project (not exceeding 25% of the approved project fund)²
- (b) Central Administrative Overheads of NGOs (including those who implement joint projects with DOs, DCs or C/WGs under DCs/DOs) such as supervisory staff and Headquarter expenses in overseeing the funded project (not exceeding 10% of the approved project fund for projects with an approved project fund of \$0.2 million or below and up to 10% of the actual project cost for projects with an approved project fund exceeding \$0.2 million)
- (c) Procurement of capitalised items (with unit cost not exceeding \$200,000 each) subject to the condition in paragraph 6.2 of the Funding Guide
- (d) Hire of transport
- (e) Travelling expenses for volunteers using public transport
- (f) Hire and decoration of venue, hire of lighting and public address facilities
- (g) Hire of slides, videos, furniture and equipment
- (h) Procurement of postage, stationery, stores, minor equipment, and expenses for implementing waste reduction measures
- (i) Payment of fees to hire experienced and professional tutors and coaches in Community Involvement activities, and adjudicators or referees for competitions

¹ The wage for casual/non-skilled workers must not lower than the prevailing Statutory Minimum Wage.

² Costs of hiring tutors and coaches, etc. are not regarded as staff costs but fall under permissible item (i).

Annex A

- (j) Payment of fees to performers (including master of ceremony) and artists
- (k) Purchase of beverages, light refreshments and light meals –

Item	Rate per head / per day of activity	Recipient
Beverages and light refreshments	\$71*	Performers, volunteers, guests and participants involved in activities continuously for less than three hours
Or Light meals (including beverages)	\$97*	Performers, volunteers, guests and participants involved in activities continuously for three hours or more (inclusive of lunch or supper break)

- (l) Purchase of souvenirs, prizes and gifts of a token nature –

Souvenirs / gifts of a token nature

Item	Funding limit
Gifts given during goodwill visits (e.g. visiting hospitals, orphanages, homes for the elderly and home visits to the elders etc.)	\$50* per person (Quantity of gifts should not exceed the number of persons/households visited)
Souvenirs for guests of the ceremony/guests/speakers/performers/performing groups	\$150* per person (Quantity of souvenirs should not exceed the number of persons involved)
Souvenirs for participants	\$20* per person (DOs should determine the limit of funding for the entire activity based on the nature and scale of the activity.)

Prizes

Item	Funding limit
Prizes for winners of the competition	\$1,590* for each prize
Prizes for game booths or other games	\$20* for each prize; Limit of funding for each game booth/ game should not exceed: Small-scaled activity (the number of participants is 300 or less): \$1,590* medium-scaled activity (the number of participants is between 301 and 600): \$2,385* large-scaled activity (the number of participants is 600 or more): \$3,180*
Prizes for lucky draw	\$1,590* for the whole activity

(Cash or items that may be cashed (e.g. bank coupons) must not be given. Grantees are required to use environmentally-friendly materials for their souvenirs or gifts of a token nature.)

- (m) Purchase of sports uniforms (excluding sports shoes) for participants representing the district in inter-district/district sports events. The cost of the uniforms should not normally exceed \$330* per person
- (n) Procurement of services such as processing of films and slides, production of design and artwork, catering services, etc., and tariffs for the playing of copyright works
- (o) Premium and premium levy for public liability insurance and accident insurance where necessary
- (p) Expenses for hiring service from a certified public accountant (practising) or a corporate practice (applicable to projects implemented by NGOs or by DO or DC or C/WG under DC/DO in partnership with NGOs)

- (q) Expenses for publicising the work of District Councils and District Offices
- (r) Hire of contractors for providing services for campaigns organised or sponsored by the District Council and District Office, including organisation of activities, production of entertainment programmes, design and printing of publicity materials
- (s) Payment of fees for conducting district research and surveys
- (t) Other miscellaneous items directly and specifically incurred on the project (with the total amount not exceeding 10% of the approved project fund)³

Notes (i): For items with a set expenditure ceiling, no additional costs should be spent on the item by transferring the additional costs involved to the miscellaneous expenses referred to in paragraph (t) above.

(ii): *Rates are subject to adjustment with reference to the movement of the Composite Consumer Price Index by HAD from time to time as appropriate.

(iii): Grantees are suggested to make reference to the “Waste Reduction Guidebook for Large Scale Event Organisers” which assists event organisers and other relevant stakeholders in formulating waste management strategies to minimise waste generation and to save useful resources as much as possible for reuse, recycling or upcycling. The Guidebook is available at https://www.wastereduction.gov.hk/en/green_event_guide.htm.

³ Such items may or may not be included in this list of permissible items from (a) to (s).