

**Funding Scheme for Women's Development (Women's Commission Stream)  
Permissible Items of Expenditure for Projects and Limits of Expenditure**

**(I) Applicable to one-year projects**

Permissible Items of Expenditure	Limits of Expenditure	Remarks
<b>1. Publicity and Printing Materials</b>		
1.1 Publicity (such as posters, banners, leaflets, etc.)	Not exceeding 10% of the total approved funding amount	Including design and printing cost
1.2 Printed items (such as questionnaires, reports, pamphlets, portfolio, application forms, admission coupons, invitation cards, notes, certificates)	\$13,000 per project	Printing of questionnaires and reports are limited to organisation which questionnaire and survey activities are implemented
<b>2. Venue / Equipment</b>		
2.1 Hire of venue 2.1.1 Community Hall  2.1.2 Others	According to the current rates as set by Home Affairs Department  \$500 per hour	In general, venues whose hire charges could be fully waived or more affordable shall be given priority in choosing the venue of the project  For an event organised in the funded organisation's own venue, the hire cost will not be funded
2.2 Rental of equipment, hire of stage, backdrop and decoration of venue (including audio system, public address facilities, lighting, slides, videos and furniture etc.)	\$20,000 per project	
2.3 Exhibition board (including hire and production of exhibition board)	\$5,000 per project	

Permissible Items of Expenditure	Limits of Expenditure	Remarks
2.4 Booth (including hire of booth bracket and decoration)	\$6,000 per project	
<b>3. Beverages, light refreshments and light meals</b>		
3.1 Beverages and light refreshments	\$59 per head/per day of activity and not exceeding 10% of total approved funding amount	Reimbursement will be made up to the amount of actual expenditure only. Cash allowance will not be disbursed.  Performers, volunteers, guests and participants involved in activities continuously for less than three hours
3.2 Light meals (including beverages)	\$76 per head/per day of activity and not exceeding 10% of total approved funding amount	Reimbursement will be made up to the amount of actual expenditure only. Cash allowance will not be disbursed.  Performers, volunteers, guests and participants involved in activities continuously for three hours or more and with a lunch or supper break
<b>4. Souvenir or gift of a token nature / Prizes</b>		
4.1 Souvenir or gift of a token nature (including 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

Permissible Items of Expenditure	Limits of Expenditure	Remarks
4.2 Prizes (including competition trophies, medals, awards and commendations, and booth games)	\$1,400 per activity	Cash or items that may be cashed (e.g. bank coupons) must not be given  For competition, expenditure including the champion, runner-up, second runner-up, third runner up and merit
4.3 Small gifts for participants	Not exceeding \$20 per gift and the limit of expenditure at \$5,000 per project	
<b>5. Honorarium</b>		
5.1 Payment of fees to instructor/speaker/guest <sup>1</sup>	\$300 per hour	Applicable for hiring experienced and professional coaches in various cultural, recreational, training and sport activities  Duration of various training courses should not be less than 8 hours  The payment of fees to instructor/speaker/guest for each workshop and talk will be based on number of hours to be held
5.2 Adjudicators/referees	To be considered on a case-by-case basis	

<sup>1</sup> 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.

Permissible Items of Expenditure	Limits of Expenditure	Remarks
5.3 Performers (including master of ceremony) and artists	Performer: \$250 per hour; performing group: not exceeding \$1,000, and total maximum amount on performer and performing group is \$5,000	
<b>6. Transportation</b>		
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)	Not exceeding \$2,400 per bus	
6.3 Hire of Rehabus (for participants)	\$700 per bus	
6.4 Travelling expenses for volunteers using public transport	Not exceeding \$25 per head/per day of activity	<p>Reimbursement will be made up to the amount of actual expenditure only</p> <p>Volunteers are not allowed to reimburse other allowances except permissible items 3.1, 3.2 and 6.4</p> <p>Volunteers should not apply for travelling expenses if transportation is not required</p> <p>Taxi fares will only be reimbursed in exceptional circumstances supported by valid justifications</p>

Permissible Items of Expenditure	Limits of Expenditure	Remarks
<b>7. Others</b>		
7.1 Hiring service from a Certified Public Accountant (“CPA”)	Not exceeding 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 so as to ensure that the funding is used in accordance with the approved budget and purposes. The cost of preparing the auditor’s report should include in the proposed budget for WoC’s consideration.
7.2 Hiring project staff	Not exceeding 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 NGOs 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 Funding Scheme (see items 5.1 and 5.2 above).

<b>Permissible Items of Expenditure</b>	<b>Limits of Expenditure</b>	<b>Remarks</b>
7.3 Administrative expenses of funded organisation	Not exceeding 10% of total approved funding amount	Including stationery, photocopy, postage, etc.
7.4 Photos (including developing) and video recording	\$1,000 per project	
7.5 Premium for public liability insurance and accident insurance	To be considered on a case-by-case basis	
7.6 Contingency	Not exceeding 5% of total approved funding amount	This expenditure shall be used to meet any unforeseen commitment arising from the items of expenditure but shall not be used for disapproved items as shown in the application form

Points to note :

1. Due to the limited 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 WoC, regardless of the amount bid.
2. Reimbursement will be made up to the actual expenditure only. Cash allowance will not be disbursed.
3. 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.
4. 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.

**(II) Applicable to two-year projects**

Permissible Items of Expenditure	Limits of Expenditure	Remarks
<b>1. Publicity and Printing Materials</b>		
1.1 Publicity (such as posters, banners, leaflets, etc.)	Not exceeding 10% of the total approved funding amount	Including design and printing cost
1.2 Printed items (such as questionnaires, reports, pamphlets, portfolio, application forms, admission coupons, invitation cards, notes, certificates)	\$26,000 per project	Printing of questionnaires and reports are limited to organisation which questionnaire and survey activities are implemented
<b>2. Venue / Equipment</b>		
2.1 Hire of venue 2.1.1 Community Hall  2.1.2 Others	According to the current rates as set by Home Affairs Department  \$500 per hour	In general, venues whose hire charges could be fully waived or more affordable shall be given priority in choosing the venue of the project  For an event organised in the funded organisation's own venue, the hire cost will not be funded
2.2 Rental of equipment, hire of stage, backdrop and decoration of venue (including audio system, public address facilities, lighting, slides, videos and furniture etc.)	\$20,000 per project	
2.3 Exhibition board (including hire and production of exhibition board)	\$5,000 per project	
2.4 Booth (including hire of booth bracket and decoration)	\$6,000 per project	
<b>3. Beverages, light refreshments and light meals</b>		
3.1 Beverages and light refreshments	\$59 per head/per day of activity and not	Reimbursement will be made up to the amount of actual expenditure

Permissible Items of Expenditure	Limits of Expenditure	Remarks
	exceeding 10% of total approved funding amount	only. Cash allowance will not be disbursed  Performers, volunteers, guests and participants involved in activities continuously for less than three hours
3.2 Light meals (including beverages)	\$76 per head/per day of activity and not exceeding 10% of total approved funding amount	Reimbursement will be made up to the amount of actual expenditure only. Cash allowance will not be disbursed  Performers, volunteers, guests and participants involved in activities continuously for three hours or more and with a lunch or supper break
<b>4. Souvenir or gift of a token nature / Prizes</b>		
4.1 Souvenir or gift of a token nature (including 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
4.2 Prizes (including competition trophies, medals, awards and commendations, and booth games)	\$1,400 per activity	Cash or items that may be cashed (e.g. bank coupons) must not be given  For competition, expenditure including the champion, runner-up, second runner-up, third runner up and merit



Permissible Items of Expenditure	Limits of Expenditure	Remarks
4.3 Small gifts for participants	Not exceeding \$20 per gift and the limit of expenditure at \$5,000 per project	
<b>5. Honorarium</b>		
5.1 Payment of fees to instructor/speaker/guest <sup>2</sup>	\$300 per hour	<p>Applicable for hiring experienced and professional coaches in various cultural, recreational, training and sport activities</p> <p>Duration of various training courses should not be less than 8 hours</p> <p>The payment of fees to instructor/speaker/guest for each workshop and talk will be based on number of hours to be held</p>
5.2 Adjudicators/referees	To be considered on a case-by-case basis	
5.3 Performers (including master of ceremony) and artists	Performer: \$250 per hour; performing group: not exceeding \$1,000, and total maximum amount on performer and performing group is \$5,000	
<b>6. Transportation</b>		
6.1 Hire of transport (for delivery of activity goods)	To be considered on a case-by-case basis	

<sup>2</sup> 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.

Permissible Items of Expenditure	Limits of Expenditure	Remarks
6.2 Hire of transport (for participants)	Not exceeding \$2,400 per bus	
6.3 Hire of Rehabus (for participants)	\$700 per bus	
6.4 Travelling expenses for volunteers using public transport	Not exceeding \$25 per head/per day of activity	<p>Reimbursement will be made up to the amount of actual expenditure only</p> <p>Volunteers are not allowed to reimburse other allowances except permissible items 3.1, 3.2 and 6.4</p> <p>Volunteers should not apply for travelling expenses if transportation is not required</p> <p>Taxi fares will only be reimbursed in exceptional circumstances supported by valid justifications</p>
<b>7. Others</b>		
7.1 Hiring service from a Certified Public Accountant (“CPA”)	Not exceeding 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 so as to ensure that the funding is used in accordance with the approved budget and purposes. The cost of

Permissible Items of Expenditure	Limits of Expenditure	Remarks
		preparing the auditor's report should include in the proposed budget for WoC's consideration.
7.2 Hiring project staff	Not exceeding 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 NGOs 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 Funding Scheme (see items 5.1 and 5.2 above).
7.3 Administrative expenses of funded organisation	Not exceeding 10% of total approved funding amount	Including stationery, photocopy, postage, etc.
7.4 Photos (including developing) and video recording	\$2,000 per project	
7.5 Premium for public liability insurance and accident insurance	To be considered on a case-by-case basis	
7.6 Contingency	Not exceeding 5% of total approved funding amount	This expenditure shall be used to meet any unforeseen commitment arising from the items of expenditure but shall not be used for disapproved items as shown in the application form

Points to note :

1. Due to the limited 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 WoC, regardless of the amount bid.
2. Reimbursement will be made up to the actual expenditure only. Cash allowance will not be disbursed.
3. 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.
4. 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.

**(III) Applicable to three-year projects**

Permissible Items of Expenditure	Limits of Expenditure	Remarks
<b>1. Publicity and Printing Materials</b>		
1.1 Publicity (such as posters, banners, leaflets, etc.)	Not exceeding 10% of the total approved funding amount	Including design and printing cost
1.2 Printed items (such as questionnaires, reports, pamphlets, portfolio, application forms, admission coupons, invitation cards, notes, certificates)	\$39,000 per project	Printing of questionnaires and reports are limited to organisation which questionnaire and survey activities are implemented
<b>2. Venue / Equipment</b>		
2.1 Hire of venue 2.1.1 Community Hall  2.1.2 Others	According to the current rates as set by Home Affairs Department  \$500 per hour	In general, venues whose hire charges could be fully waived or more affordable shall be given priority in choosing the venue of the project  For an event organised in the funded organisation's own venue, the hire cost will not be funded
2.2 Rental of equipment, hire of stage, backdrop and decoration of venue (including audio system, public address facilities, lighting, slides, videos and furniture etc.)	\$30,000 per project	
2.3 Exhibition board (including hire and production of exhibition board)	\$5,000 per project	
2.4 Booth (including hire of booth bracket and decoration)	\$6,000 per project	
<b>3. Beverages, light refreshments and light meals</b>		
3.1 Beverages and light refreshments	\$59 per head/per day of activity and not	Reimbursement will be made up to the amount of actual expenditure

Permissible Items of Expenditure	Limits of Expenditure	Remarks
	exceeding 10% of total approved funding amount	only. Cash allowance will not be disbursed  Performers, volunteers, guests and participants involved in activities continuously for less than three hours
3.2 Light meals (including beverages)	\$76 per head/per day of activity and not exceeding 10% of total approved funding amount	Reimbursement will be made up to the amount of actual expenditure only. Cash allowance will not be disbursed  Performers, volunteers, guests and participants involved in activities continuously for three hours or more and with a lunch or supper break
<b>4. Souvenir or gift of a token nature / Prizes</b>		
4.1 Souvenir or gift of a token nature (including 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
4.2 Prizes (including competition trophies, medals, awards and commendations, and booth games)	\$1,400 per activity	Cash or items that may be cashed (e.g. bank coupons) must not be given  For competition, expenditure including the champion, runner-up, second runner-up, third runner up and merit

Permissible Items of Expenditure	Limits of Expenditure	Remarks
4.3 Small gifts for participants	Not exceeding \$20 per gift and the limit of expenditure at \$5,000 per project	
<b>5. Honorarium</b>		
5.1 Payment of fees to instructor/speaker/guest <sup>3</sup>	\$300 per hour	<p>Applicable for hiring experienced and professional coaches in various cultural, recreational, training and sport activities</p> <p>Duration of various training courses should not be less than 8 hours</p> <p>The payment of fees to instructor/speaker/guest for each workshop and talk will be based on number of hours to be held</p>
5.2 Adjudicators/referees	To be considered on a case-by-case basis	
5.3 Performers (including master of ceremony) and artists	Performer: \$250 per hour; performing group: not exceeding \$1,000, and total maximum amount on performer and performing group is \$5,000	
<b>6. Transportation</b>		
6.1 Hire of transport (for delivery of activity goods)	To be considered on a case-by-case basis	

<sup>3</sup> 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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6.2 Hire of transport (for participants)	Not exceeding \$2,400 per bus	
6.3 Hire of Rehabus (for participants)	\$700 per bus	
6.4 Travelling expenses for volunteers using public transport	Not exceeding \$25 per head/per day of activity	<p>Reimbursement will be made up to the amount of actual expenditure only</p> <p>Volunteers are not allowed to reimburse other allowances except permissible items 3.1, 3.2 and 6.4</p> <p>Volunteers should not apply for travelling expenses if transportation is not required</p> <p>Taxi fares will only be reimbursed in exceptional circumstances supported by valid justifications</p>
<b>7. Others</b>		
7.1 Hiring service from a Certified Public Accountant (“CPA”)	Not exceeding 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 so as to ensure that the funding is used in accordance with the approved budget and purposes. The cost of



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7.2 Hiring project staff	Not exceeding 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 NGOs 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 Funding Scheme (see items 5.1 and 5.2 above).
7.3 Administrative expenses of funded organisation	Not exceeding 10% of total approved funding amount	Including stationery, photocopy, postage, etc.
7.4 Photos (including developing) and video recording	\$2,000 per project	
7.5 Premium for public liability insurance and accident insurance	To be considered on a case-by-case basis	
7.6 Contingency	Not exceeding 5% of total approved funding amount	This expenditure shall be used to meet any unforeseen commitment arising from the items of expenditure but shall not be used for disapproved items as shown in the application form

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