

財務報表

(截至二零一一年三月三十一日止年度)

Financial Statements

(For the year ended 31 March 2011)

獨立核數師報告

INDEPENDENT AUDITORS' REPORT

致：個人資料私隱專員

(依據《個人資料(私隱)條例》在香港成立的單一法團)

TO THE PRIVACY COMMISSIONER FOR PERSONAL DATA

(A corporation sole in Hong Kong established under the Personal Data (Privacy) Ordinance)

本核數師(以下簡稱「我們」)已審核列載於第143-167頁個人資料私隱專員的財務報表，此財務報表包括於二零一一年三月三十一日的財務狀況表與截至該日止年度的全面收支表、資金變動表及現金流量表，以及主要會計政策概要及其他附註解釋資料。

We have audited the financial statements of The Privacy Commissioner for Personal Data (the "PCPD") set out on pages 143-167, which comprise the statement of financial position as at 31 March 2011, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

個人資料私隱專員就財務報表須承擔的責任

個人資料私隱專員須負責根據香港會計師公會頒布的《香港財務報告準則》編製財務報表，以令財務報表作出真實而公平的反映，及落實其認為編製財務報表所必要的內部控制，以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

The Privacy Commissioner's responsibility for the financial statements

The Privacy Commissioner is responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants, and for such internal control as the Privacy Commissioner determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

核數師的責任

我們的責任是根據我們的審核對該等財務報表作出意見，並根據雙方同意的條款僅向個人資料私隱專員報告，除此之外本報告別無其他目的。我們不會就本報告的內容向任何其他人士負上或承擔任何責任。我們已根據香港會計師公會頒布的《香港審計準則》進行審核。該等準則要求我們遵守道德規範，並規劃及執行審核，以合理確定此等財務報表是否不存在任何重大錯誤陳述。

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit and to report our opinion solely to you in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

審核涉及執执行程序以獲取有關財務報表所載金額及披露資料的審核憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險。在評估該等風險時，核數師考慮與該機構編製財務報表以作出真實而公平的反映相關的內部控制，以設計適當的審核程序，但目的並非為對其內部控制的有效性發表意見。審核亦包括評價個人資料私隱專員所採用的會計政策的合適性及作出會計估計的合理性，以及評價財務報表的整體列報方式。

我們相信，我們所獲得的審核憑證能充足和適當地為我們的審核意見提供基礎。

意見

我們認為，該等財務報表已根據《香港財務報告準則》真實而公平地反映個人資料私隱專員於二零一一年三月三十一日的事務狀況及截至該日止年度的盈餘及現金流量。

國衛會計師事務所

英國特許會計師
香港執業會計師

香港，二零一一年九月十二日

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation of financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Privacy Commissioner, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the state of the PCPD's affairs as at 31 March 2011, and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

HLB Hodgson Impey Cheng

Chartered Accountants
Certified Public Accountants

Hong Kong, 12 September 2011

全面收支表 STATEMENT OF COMPREHENSIVE INCOME

截至二零一一年三月三十一日止年度 (以港元計算) For the year ended 31 March 2011 (in HK dollars)		附註 Notes	2011	2010
收入	Income			
政府補助金	Government subventions	5	48,692,262	45,490,516
私隱循規審核的收入	Income from privacy compliance audit		2,885,000	–
銀行利息	Bank interest		72,080	81,204
講座收費	Seminar fees		255,800	124,400
會員費	Membership fees		70,800	65,700
視像光碟及刊物銷售	Sales of video compact discs and publications		48,520	20,482
出售物業、機器及設備的盈利	Gain on disposal of property, plant and equipment		18,500	11,630
			52,042,962	45,793,932
支出	Expenditure			
核數師酬金	Auditors' remuneration		60,000	60,000
行政費用	Administrative expenses		857,086	631,179
顧問服務	Consultancy services		1,897,446	152,580
出售存貨成本	Cost of inventories sold		13,504	11,800
物業、機器及設備的折舊	Depreciation of property, plant and equipment			
– 由其他資金來源支付	– financed by other sources of funds	9	424,172	478,040
– 由資本補助金支付	– financed by capital subvention fund	9	118,974	13,727
僱員福利支出	Employee benefit expenses	6	36,444,415	33,143,397
辦公室的營業租約租金	Operating lease rentals in respect of office premises		3,638,605	3,307,933
海外訪問／會議支出 (已扣減償款)	Overseas visit/conference, net of reimbursement		184,660	102,432
宣傳推廣支出	Promotion expenses		881,668	1,930,011
其他營運費用	Other operating expenses		1,400,637	1,862,466
			45,921,167	41,693,565
年內盈餘及全面收益總額	Surplus and total comprehensive income for the year		6,121,795	4,100,367

附註屬本財務報表的組成部分。
The accompanying notes form an integral part of these financial statements.

財務狀況表 STATEMENT OF FINANCIAL POSITION

於二零一一年三月三十一日 (以港元計算) As at 31 March 2011 (in HK dollars)		附註 Notes	2011	2010
資產	ASSETS			
非流動資產	Non-current assets			
物業、機器及設備	Property, plant and equipment	9	1,314,841	1,035,120
流動資產	Current assets			
存貨	Inventories	11	33,759	47,263
其他應收款項、 按金及預付款項	Other receivables, deposits and prepayments	12	121,052	561,156
銀行結存及現金	Bank balances and cash	13	28,016,095	21,371,573
			28,170,906	21,979,992
資產總額	Total assets		29,485,747	23,015,112
資金	FUNDS			
一般儲備	General reserve	14	13,923,238	7,801,443
負債	LIABILITIES			
非流動負債	Non-current liabilities			
應付政府的約滿酬金 補助款	Gratuity subvention payable to Government	15	2,413,234	1,888,641
職員約滿酬金撥備	Provision for staff gratuity	16	1,059,112	1,461,536
資本補助金	Capital subvention fund	17	5,769,396	4,868,370
			9,241,742	8,218,547
流動負債	Current liabilities			
其他應付款項及應計費用	Other payables and accruals	18	2,352,889	2,534,066
職員約滿酬金撥備	Provision for staff gratuity	16	3,254,153	3,521,785
未放取年假撥備	Provision for unutilised annual leave		713,725	939,271
			6,320,767	6,995,122
負債總額	Total liabilities		15,562,509	15,213,669
資金及負債總額	Total funds and liabilities		29,485,747	23,015,112

蔣任宏
個人資料私隱專員

Allan CHIANG
Privacy Commissioner for Personal Data

附註屬本財務報表的組成部分。
The accompanying notes form an integral part of these financial statements.

資金變動表 STATEMENT OF CHANGES IN FUNDS

截至二零一一年三月三十一日止年度 (以港元計算) For the year ended 31 March 2011 (in HK dollars)		全面收支表 Statement of comprehensive income	一般儲備 (附註 14) General reserve (Note 14)	資金總計 Total funds
於二零零九年四月一日	At 1 April 2009	–	5,527,580	5,527,580
年內盈餘及全面 收益總額	Surplus and total comprehensive income for the year	4,100,367	–	4,100,367
調撥	Transfer	(4,100,367)	4,100,367	–
政府收回上年盈餘	Previous year's surplus recovered by Government	–	(737,000)	(737,000)
撥入資本補助金	Transfer to capital subvention fund	–	(1,089,504)	(1,089,504)
於二零一零年三月三十一日及 二零一零年四月一日	At 31 March 2010 and 1 April 2010	–	7,801,443	7,801,443
年內盈餘及全面 收益總額	Surplus and total comprehensive income for the year	6,121,795	–	6,121,795
調撥	Transfer	(6,121,795)	6,121,795	–
於二零一一年三月三十一日	At 31 March 2011	–	13,923,238	13,923,238

附註屬本財務報表的組成部分。
The accompanying notes form an integral part of these financial statements.

現金流量表 STATEMENT OF CASH FLOWS

截至二零一一年三月三十一日止年度(以港元計算) For the year ended 31 March 2011 (in HK dollars)		附註 Notes	2011	2010
營運活動的現金流量	Cash flows from operating activities			
年內盈餘	Surplus for the year		6,121,795	4,100,367
調整：	Adjustments for:			
– 折舊支出	– Depreciation expense		543,146	491,767
– 出售物業、機器及設備的盈利	– Gain on disposal of property, plant and equipment		(18,500)	(11,630)
– 利息收入	– Interest income		(72,080)	(81,204)
– 政府收回上年盈餘	– Previous year's surplus recovered by Government		–	(737,000)
營運資本變動：	Changes in working capital:			
– 存貨	– Inventories		13,504	11,800
– 其他應收款項、按金及預付款項	– Other receivables, deposits and prepayments		440,104	(296,278)
– 應付政府的約滿酬金補助款	– Gratuity subvention payable to Government		524,593	(14,427)
– 職員約滿酬金撥備	– Provision for staff gratuity		(670,056)	373,416
– 資本補助金	– Capital subvention fund		901,026	371,273
– 其他應付款項及應計費用	– Other payables and accruals		(181,177)	(1,489,873)
– 未放取年假撥備	– Provision for unutilised annual leave		(225,546)	133,495
營運活動所得現金淨額	Net cash generated from operating activities		7,376,809	2,851,706
投資活動的現金流量	Cash flows from investing activities			
收取利息	Interest received		72,080	81,204
出售物業、機器及設備所得款項	Proceeds from disposal of property, plant and equipment		18,500	11,630
購置物業、機器及設備	Purchases of property, plant and equipment		(822,867)	(715,348)
三個月以上之短期銀行存款減少	Decrease in short-term bank deposits with maturity more than three months		–	6,000,000
投資活動(所用)／所得現金淨額	Net cash (used in)/generated from investing activities		(732,287)	5,377,486
現金及現金等值的增加淨額	Net increase in cash and cash equivalents		6,644,522	8,229,192
年初的現金及現金等值	Cash and cash equivalents at beginning of the year		21,371,573	13,142,381
年底的現金及現金等值	Cash and cash equivalents at end of the year		28,016,095	21,371,573
現金及現金等值結存分析：	Analysis of balances of cash and cash equivalents:			
銀行結存及現金	Bank balances and cash	13	28,016,095	21,371,573

附註屬本財務報表的組成部分。
The accompanying notes form an integral part of these financial statements.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

截至二零一一年三月三十一日止年度
(以港元計算)

For the year ended 31 March 2011
(in HK dollars)

1. 一般資料

個人資料私隱專員是根據一九九五年八月三日制定的《個人資料(私隱)條例》而設立的單一法團，目的是要在個人資料方面保障個人的私隱，並就附帶及相關事宜訂定條文。

個人資料私隱專員根據法例於香港成立，註冊辦事處地址為香港灣仔皇后大道東248號12樓。

除另有註明外，本財務報表的金額是以港元為單位。本財務報表已於二零一一年九月十二日獲個人資料私隱專員批准及授權刊發。

2. 重要會計政策概要

編製本財務報表時應用的主要會計政策載於下文。除另有註明外，該等政策已貫徹地應用於所有年度。

2.1 編製基準

本財務報表是依據香港會計師公會頒布的《香港財務報告準則》編製。除下述會計政策另有指定外，本財務報表是以歷史成本常規法編製。

遵照《香港財務報告準則》編製本財務報表時，需要作出若干關鍵的會計估計。管理層亦需要在應用個人資料私隱專員的會計政策時作出判斷。本財務報表所涉及的重要判斷或高度複雜的範疇，或所作假設及估計對本財務報表有重大影響的範疇於附註4披露。

1. GENERAL INFORMATION

The Privacy Commissioner for Personal Data (the "PCPD") is a corporation sole established under the Personal Data (Privacy) Ordinance 1995 enacted on 3 August 1995 for the purpose of protecting the privacy of individuals in relation to personal data and to provide for matters incidental thereto or connected therewith.

The PCPD is incorporated by statute in Hong Kong. The address of its registered office is 12/F, 248 Queen's Road East, Wanchai, Hong Kong.

These financial statements are presented in Hong Kong dollars ("HK\$"), unless otherwise stated. These financial statements were approved and authorised for issue by the Privacy Commissioner on 12 September 2011.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of preparation

The financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). The financial statements have been prepared under the historical cost convention except as otherwise stated in the accounting policies set out below.

The preparation of financial statements in conformity with HKFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the PCPD's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 4.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

2. 重要會計政策概要(續)

2.1 編製基準(續)

香港會計師公會頒布了多項經修訂的準則、《香港財務報告準則》的修訂及新詮釋，這些準則、修訂及詮釋在個人資料私隱專員的本會計期間首次生效。採納這些經修訂的準則、《香港財務報告準則》的修訂及新詮釋對個人資料私隱專員在本財務報表所應用的會計政策無重大變更。

截至本財務報表刊發日，香港會計師公會頒布了多項截至二零一一年三月三十一日止的年度尚未生效，亦沒有在本財務報表採用之修訂、新準則及詮釋。

個人資料私隱專員正在評估這些修訂、新準則及詮釋的影響，但在完成詳細檢討之前，仍未能確定這些修訂、新準則及詮釋會否對財務報表有重大影響。

2.2 物業、機器及設備

物業、機器及設備按歷史成本扣除折舊和減值虧損列帳。歷史成本包括收購有關項目直接應佔的開支。

僅在與該項目相關的未來經濟效益頗有可能歸於個人資料私隱專員，並能可靠地計算出項目成本的情況下，其後成本才會包括在資產的帳面值或確認為獨立資產(視適用情況而定)。所有其他維修及保養開支於其產生的財政期間計入全面收支表中。

租約物業裝修的折舊是按租約年期或其估計可供個人資料私隱專員使用的年期(取其較短者)，將其成本扣除累積折舊及減值虧損撇銷。

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2.1 Basis of preparation (continued)

The HKICPA has issued a number of revised standards, amendments to HKFRSs and new interpretations that are first effective for the current accounting period of the PCPD. The adoption of these revised standards, amendments to HKFRSs and new interpretations did not result in significant changes to the PCPD's accounting policies applied in these financial statements for the years presented.

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2011 and which have not been adopted in these financial statements.

The PCPD is in the process of making an assessment of the impact of these amendments, new standards and interpretations but is not yet in a position to state whether these amendments, new standards and interpretations would have significant impact on the financial statements until a detailed review has been completed.

2.2 Property, plant and equipment

Property, plant and equipment are stated at historical cost less depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the PCPD and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

Depreciation of leasehold improvements is calculated to write off their costs less accumulated depreciation and impairment losses over the periods of the leases or their expected useful lives to the PCPD, whichever is shorter.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

2. 重要會計政策概要 (續) 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2.2 物業、機器及設備 (續) 2.2 Property, plant and equipment (continued)

其他物業、機器及設備的折舊按以下的估計可用年期，以直線法將成本分攤至剩餘價值計算：

汽車	3 年
電腦及軟件	3 年
辦公室設備	5 年
家具及固定裝置	5 年

資產的剩餘價值及可用年期在每個報告期末進行檢討，並在適當時調整。

如資產的帳面值高於估計的可收回金額，資產的帳面值會立即撇減至可收回金額 (附註 2.3)。

出售之盈虧是透過比較銷售所得款項與帳面值而釐定，並於全面收支表中確認。

2.3 非金融資產減值

當發生事情或情況變動，顯示帳面值未必能收回時，資產會就減值進行檢討。減值虧損按資產帳面值超出其可收回金額之差額確認入帳。可收回金額為資產公平值扣除出售成本或使用價值 (取較高者)。為減值評估時，資產按獨立可識別現金流量 (現金產生單位) 的最低水平歸類。出現減值的非金融資產於每個報告日期檢討減值撥回的可能性。

Depreciation of other property, plant and equipment is calculated using the straight-line method to allocate their costs to their residual values over their estimated useful lives, as follows:

Motor vehicles	3 years
Computers and software	3 years
Office equipment	5 years
Furniture and fixtures	5 years

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount (Note 2.3).

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of comprehensive income.

2.3 Impairment of non-financial assets

Assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

2. 重要會計政策概要 (續)

2.4 金融資產

2.4.1 分類

個人資料私隱專員將其金融資產分為貸款及應收款項。分類視乎取得有關金融資產的目的而定，個人資料私隱專員會於首次確認金融資產時釐定其所屬類別。

貸款及應收款項

貸款及應收款項是指具有固定或可以確定付款額，但在活躍市場沒有報價的非衍生金融資產。這些資產會列入流動資產內，惟於報告期末十二個月以後到期的資產，則列作非流動資產。

2.4.2 確認和計量

按慣例買賣金融資產是於交易日（即個人資料私隱專員承諾買賣資產的日期）入帳。所有非按公平值列入溢利或虧損之金融資產的投資最初按公平值加交易成本確認。當從投資所得的現金流入之權利已過或已轉讓，而個人資料私隱專員已將擁有權的所有風險和回報實際轉讓時，金融資產即終止確認。貸款及應收款項其後以實際利率法按攤銷成本列帳。

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2.4 Financial assets

2.4.1 Classification

The PCPD classifies its financial assets in the category of loans and receivables. The classification depends on the purpose for which the financial assets were acquired. The PCPD determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the end of the reporting period. These are classified as non-current assets.

2.4.2 Recognition and measurement

Regular way purchases and sales of financial assets are recognised on the trade-date (the date on which the PCPD commits to purchase or sell the asset). Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets are derecognised when the rights to receive cash flows from the investments have expired or have been transferred and the PCPD has transferred substantially all risks and rewards of ownership. Loans and receivables are subsequently carried at amortised cost using the effective interest method.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

2. 重要會計政策概要(續)

2.5 金融資產減值

個人資料私隱專員會於每個報告期末評估是否存在客觀證據證明某項金融資產或一組金融資產出現減值。惟當有客觀證據證明於首次確認資產後發生一宗或多宗事件導致減值出現(「虧損事件」)，而該宗(或該等)虧損事件對該項或該組金融資產之估計未來現金流量構成可合理估計的影響，有關的金融資產才算出現減值及產生減值虧損。

個人資料私隱專員在決定是否有減值虧損的客觀證據時所採用的準則包括：

- 發行人或承擔人出現重大財政困難；
- 違反合約，如逾期支付或拖欠利息或本金；
- 個人資料私隱專員因借款人的財政困難及有關的經濟或法律理由，給予借款人一項出借人在其他情況下不會考慮的優待；
- 借款人有可能會破產或進行其他財務重組；
- 因為財政困難而導致某金融資產失去活躍市場；或
- 明顯的資料顯示一組金融資產自首次確認入帳後，其估計之未來現金流量出現可計算的跌幅，儘管尚未能認明有關跌幅是來自組合內哪項個別金融資產，包括：
 - (i) 組合內借款人的付款狀況出現逆轉；
 - (ii) 組合內資產拖欠情況與該國家或當地經濟狀況互相關聯。

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2.5 Impairment of financial assets

The PCPD assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a "loss event") and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

The criteria that the PCPD uses to determine that there is objective evidence of an impairment loss include:

- Significant financial difficulty of the issuer or obligor;
- A breach of contract, such as a default or delinquency in interest or principal payments;
- The PCPD, for economic or legal reasons relating to the borrower's financial difficulty, granting to the borrower a concession that the lender would not otherwise consider;
- It becomes probable that the borrower will enter bankruptcy or other financial reorganisation;
- The disappearance of an active market for that financial asset because of financial difficulties; or
- Observable data indicating that there is a measurable decrease in the estimated future cash flows from a portfolio of financial assets since the initial recognition of those assets, although the decrease cannot yet be identified with the individual financial assets in the portfolio, including:
 - (i) adverse changes in the payment status of borrowers in the portfolio;
 - (ii) national or local economic conditions that correlate with defaults on the assets in the portfolio.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

2. 重要會計政策概要 (續) 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2.5 金融資產減值 (續) 2.5 Impairment of financial assets (continued)

個人資料私隱專員首先評估是否有客觀證據證明出現減值。

虧損的金額是以資產的帳面值與按金融資產原來的實際利率折算估計之未來現金流量 (不包括未產生的日後信貸虧損) 所得的現值兩者間之差額計量。資產的帳面值被銷減，虧損金額則於全面收支表內確認。倘貸款或持至到期投資按浮動利率計息，計量任何減值虧損之折現率則為合約下釐定的即期實際利率。作為可行的權宜之計，個人資料私隱專員可按某工具可觀察得到之市價為公平值之基礎計量其減值。

如於繼後期間，減值虧損金額減少，同時客觀地與減值獲確認後發生的事項相關 (例如債務人的信貸評級改善)，則將過往確認的減值虧損撥回，於全面收支表中確認。

2.6 存貨

存貨以成本值和可變現淨值之較低者入帳。成本值以先進先出法釐定。可變現淨值是按正常營運過程中的估計售價，減去適用的變動銷售開支計算。

The PCPD first assesses whether objective evidence of impairment exists.

The amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced and the amount of the loss is recognised in the statement of comprehensive income. If a loan or held-to-maturity investment has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract. As a practical expedient, the PCPD may measure impairment on the basis of an instrument's fair value using an observable market price.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor's credit rating), the reversal of the previously recognised impairment loss is recognised in the statement of comprehensive income.

2.6 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the first-in, first-out method. Net realisable value is the estimated selling price in the ordinary course of operations, less applicable variable selling expenses.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

2. 重要會計政策概要(續)	2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)
2.7 其他應收款項	2.7 Other receivables
<p>如其他應收款項預期將在一年或一年以內收回(或如屬更長期間,則在個人資料私隱專員的正常營運週期內),則分類為流動資產。否則,則呈列為非流動資產。</p> <p>其他應收款項最初按公平值確認,其後則採用實際利率法按已攤銷成本扣除減值撥備計算。</p>	<p>If collection of other receivables is expected in one year or less (or in the normal operating cycle of the PCPD if longer), they are classified as current assets. If not, they are presented as non-current assets.</p> <p>Other receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.</p>
2.8 現金及現金等值	2.8 Cash and cash equivalents
<p>在現金流量表中,現金及現金等值包括手頭現金、銀行通知存款和原本到期日在三個月內的短期高流動性投資。</p>	<p>In the statement of cash flows, cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.</p>
2.9 其他應付款項	2.9 Other payables
<p>如其他應付款項的付款到期日在一年或一年以內(或如屬更長期間,則在個人資料私隱專員的正常營運週期內),則分類為流動負債。否則,則呈列為非流動負債。</p> <p>其他應付款項最初按公平值確認,其後則採用實際利率法按攤銷成本計算。</p>	<p>Other payables are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the PCPD if longer). If not, they are presented as non-current liabilities.</p> <p>Other payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.</p>
2.10 僱員福利	2.10 Employee benefits
(a) 僱員可享有的假期及約滿酬金	(a) Employee leave and gratuity entitlements
<p>僱員可享用的年假及約滿酬金在該等假期累計予僱員時確認。個人資料私隱專員已為僱員在計至年結日止所提供的服務而在年假及約滿酬金方面預計引致的責任作出撥備。</p> <p>僱員可享用的病假及分娩假(或待產假)不作確認,直至僱員放取該等假期時才予以確認。</p>	<p>Employee entitlements to annual leave and gratuities are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave and gratuities as a result of services rendered by employees up to the year end date.</p> <p>Employee entitlements to sick leave and maternity or paternity leave are not recognised until the time of leave.</p>

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

2. 重要會計政策概要(續)

2.10 僱員福利(續)

(b) 退休金責任

個人資料私隱專員已在香港設立強制性公積金計劃(「強積金計劃」)。強積金計劃內的資產分開存放在由信託人管理的基金內。個人資料私隱專員於供款後，便再沒有其他付款的責任。該等供款於到期時確認為僱員福利支出。預付供款按照現金退款或可扣減未來供款而確認為資產。

2.11 撥備

個人資料私隱專員因過往事件而須履行法律或推定責任，而較可能需要有資源流出以償付責任，以及金額已經可靠估計時，須作撥備。未來的營運損失不會作撥備。

如有多項類似責任，償付責任而引致資源流出的可能性，是根據責任的類別作整體考慮。即使相同類別責任中任何一個項目引致資源流出的可能性不大，仍須作出撥備。

2.12 收入確認

(a) 政府補助金

如有合理保證可取得政府補助，而且個人資料私隱專員可以符合所有附帶條件，則會按補助金額的公平值確認政府補助。

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2.10 Employee benefits (continued)

(b) Pension obligations

The PCPD has established a mandatory provident fund scheme ("MPF Scheme") in Hong Kong. The assets of the MPF Scheme are held in separate trustee-administered funds. The PCPD has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

2.11 Provisions

Provisions are recognised when the PCPD has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

2.12 Income recognition

(a) Government subventions

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the PCPD will comply with all attached conditions.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

2. 重要會計政策概要 (續) 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2.12 收入確認 (續) 2.12 Income recognition (continued)

(a) 政府補助金 (續)

與指定計劃方案有關的政府補助金包括在資本補助金內，並且延遲至須與擬補償的成本產生時，才在全面收支表內確認。

與購置物業、機器及設備有關的政府補助金包括在資本補助金內，並按有關資產的預計年限，以直線法記入全面收支表內。

(b) 銀行利息收入

銀行利息收入以實際利率方式按時間比例計算。

(c) 講座收費及會員費收入

講座收費及會員費收入按應計制確認。

(d) 視像光碟及刊物銷售

視像光碟及刊物銷售收入在該等貨品交付予買方，而買方接受貨品，以及有關應收款項可合理地確定收到時確認。

(e) 私隱循規審核的收入

私隱循規審核的收入在提供服務後確認。

(a) Government subventions (continued)

Government subventions relating to specific projects are included in the capital subvention fund and are deferred and recognised in the statement of comprehensive income over the period necessary to match them with the costs that they are intended to compensate.

Government subventions relating to the purchase of property, plant and equipment are included in the capital subvention fund and are credited to the statement of comprehensive income on a straight-line basis over the expected lives of the related assets.

(b) Bank interest income

Bank interest income is recognised on a time proportion basis using the effective interest method.

(c) Seminar and membership fees income

Seminar and membership fees income are recognised on an accrual basis.

(d) Sales of video compact discs and publications

Income from the sales of video compact discs and publications is recognised when the PCPD has delivered products to the customer, the customer has accepted the products and collectibility of the related receivables is reasonably assured.

(e) Income from privacy compliance audit

Income from privacy compliance audit is recognised when the services are rendered.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

2. 重要會計政策概要 (續)

2.13 營業租約

擁有權的大部分風險及得益由出租人保留的租約屬於營業租約。根據營業租約繳付的款額 (扣除自出租人收取的任何獎勵後)，均按租約期在全面收支表中以直線法支銷。

2.14 外幣換算

(a) 功能及呈列貨幣

本財務報表所載項目，均以個人資料私隱專員營運的主要經濟環境所採用的貨幣 (「功能貨幣」) 計算。本財務報表是以港幣呈列，而港幣是個人資料私隱專員的功能及呈列貨幣。

(b) 交易及結餘

外幣交易按交易當日的匯率換算為功能貨幣。因該等交易結算及按年終匯率換算以外幣計值的貨幣資產及負債所產生的外匯損益，均於全面收支表中確認。

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2.13 Operating leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the statement of comprehensive income on a straight-line basis over the period of the lease.

2.14 Foreign currency translation

(a) Functional and presentation currency

Items included in the financial statements of the PCPD are measured using the currency of the primary economic environment in which the PCPD operates (the “functional currency”). The financial statements are presented in Hong Kong dollars, which is the PCPD’s functional and presentation currency.

(b) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of comprehensive income.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

3. 財務風險管理

3.1 財務風險因素

風險管理是由個人資料私隱專員的財務部根據個人資料私隱專員核准的政策進行。財務部識別及評估財務風險，並為全面的風險管理提供程序指引。

(a) 市場風險

(i) 外匯風險

個人資料私隱專員主要在香港營運，大部分交易均以港元結算，於有關期間並無涉及任何重大外匯風險。

(ii) 價格風險

由於個人資料私隱專員在以公平值計量的金融工具上沒有重大投資，所以個人資料私隱專員並無涉及重大價格風險。

(iii) 現金流量及公平值利率風險

除了以市場利率計息的短期銀行存款外，個人資料私隱專員並無其他重大的計息資產及負債。因此，個人資料私隱專員的收入和營運現金流量大致上不受市場利率波動的影響，而涉及的現金流量及公平值利率的風險亦較低。

3. FINANCIAL RISK MANAGEMENT

3.1 Financial risk factors

Risk management is carried out by the finance department of the PCPD under policies approved by the PCPD. The finance department identifies and evaluates financial risks and provides procedural guidelines for overall risk management.

(a) Market risk

(i) Foreign exchange risk

The PCPD mainly operates in Hong Kong with most of transactions settled in Hong Kong dollars and did not have significant exposure to foreign exchange risks during the year.

(ii) Price risk

As the PCPD had no significant investments in financial instruments at fair values, the PCPD is not exposed to significant price risk.

(iii) Cash flow and fair value interest rate risk

Except for the short-term bank deposits which bear interest at market rates, the PCPD has no other significant interest bearing assets and liabilities. Accordingly, the PCPD's income and operating cash flows are substantially independent of changes in market interest rates and the exposure to cash flow and fair value interest rate risk is low.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

3. 財務風險管理(續)

3.1 財務風險因素(續)

(b) 信貸風險

個人資料私隱專員並無信貸風險相當集中的情況。有關個人資料私隱專員金融資產的最高信貸風險程度為財務狀況表內現金及現金等值和其他應收款項的帳面值。

關於銀行現金存款，財務部主要將存款存放於具信譽的銀行，以管理信貸風險。

(c) 流動資金風險

審慎的流動資金風險管理包括保持充足的現金。

下表按有關到期日組別分析個人資料私隱專員的金融負債，是根據於每個報告期至合約到期日的餘下期間計算。該表所披露的金額為合約未貼現現金流量。

3. FINANCIAL RISK MANAGEMENT (CONTINUED)

3.1 Financial risk factors (continued)

(b) Credit risk

The PCPD has no significant concentration of credit risk. The carrying amounts of cash and cash equivalents and other receivables included in the statement of financial position represent the PCPD's maximum exposure to credit risk in relation to its financial assets.

For cash deposits with banks, the finance department manages the credit risk by placing mainly the deposits with reputable banks.

(c) Liquidity risk

Prudent liquidity risk management includes maintaining sufficient cash.

The table below analyses the PCPD's financial liabilities into relevant maturity groupings based on the remaining period at each reporting period to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

3. 財務風險管理 (續) 3. FINANCIAL RISK MANAGEMENT (CONTINUED)

3.1 財務風險因素 (續) 3.1 Financial risk factors (continued)

(c) 流動資金風險 (續) (c) Liquidity risk (continued)

		即時到期或 一年以下 On demand or less than 1 year	一年以上但 五年以下 More than 1 year but less than 5 years	總計 Total
2011	2011			
應付政府的約滿 酬金補助款	Gratuity subvention payable to Government	–	2,413,234	2,413,234
其他應付款項及 應計費用	Other payables and accruals	2,352,889	–	2,352,889
		2,352,889	2,413,234	4,766,123
2010	2010			
應付政府的約滿 酬金補助款	Gratuity subvention payable to Government	–	1,888,641	1,888,641
其他應付款項及 應計費用	Other payables and accruals	2,534,066	–	2,534,066
		2,534,066	1,888,641	4,422,707

3.2 資本風險管理 3.2 Capital risk management

個人資料私隱專員的資本管理目標是為確保個人資料私隱專員的持續運作能力，以維持理想的資本架構。

The PCPD's objectives when managing capital are to safeguard the PCPD's ability to continue as a going concern in order to maintain an optimal fund structure.

3.3 公平值估計 3.3 Fair value estimation

應收款項及應付款項的帳面值扣除減值撥備的金額，是其公平值的合理約數。就披露目的而言，金融負債的公平值是按未來合約現金流量以個人資料私隱專員在類似金融工具可得的現有市場利率作貼現估計。

The carrying values less impairment provision of receivables and payables are a reasonable approximation of their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the PCPD for similar financial instruments.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

4. 重要會計估計及判斷

估計及判斷是根據過往經驗及其他因素（包括在相關情況下對未來事件的合理預測）持續地作出評估。

個人資料私隱專員會對將來作出估計及假設。嚴格而言，所產生的會計估計甚少與有關的實際結果完全相同。不過，對於本財務報表所作出的估計及假設，私隱專員預期不會構成重大風險，導致下一財政年度資產及負債的帳面值需作大幅修訂。

4 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The PCPD makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. However, there are no estimates or assumptions used on these financial statements that the Privacy Commissioner expects will have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

5. 政府補助金

5. GOVERNMENT SUBVENTIONS

		2011	2010
經常性及非經常性	Recurrent and non-recurrent	45,276,000	41,896,500
約滿酬金（附註15）	Gratuity (Note 15)	3,297,288	3,580,289
資本補助金（附註17）	Capital subvention fund (Note 17)	118,974	13,727
		48,692,262	45,490,516

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

6. 僱員福利支出 6. EMPLOYEE BENEFIT EXPENSES

		2011	2010
薪酬	Salaries	29,769,208	26,082,545
約滿酬金及其他津貼	Gratuities and other allowances	6,213,223	6,347,366
強積金計劃供款	Contributions to MPF Scheme	687,530	579,991
未放取年假(超額撥備)／ 撥備	(Over-provided)/Provision for unutilised annual leave	(225,546)	133,495
		36,444,415	33,143,397

7. 主要管理人員的報酬 7. KEY MANAGEMENT COMPENSATION

		2011	2010
短期僱員福利	Short-term employee benefits	9,223,428	8,068,122
離職後福利	Post-employment benefits	1,123,014	1,321,173
		10,346,442	9,389,295

8. 所得稅支出 8. INCOME TAX EXPENSE

根據《個人資料(私隱)條例》附表2第6條，個人資料私隱專員獲豁免《稅務條例》下的徵稅。

The PCPD is exempt from taxation in respect of the Inland Revenue Ordinance in accordance with the Schedule 2 Section 6 of the Personal Data (Privacy) Ordinance.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

9. 物業、機器及設備 9. PROPERTY, PLANT AND EQUIPMENT

		汽車 Motor vehicles	電腦及軟件 Computers and software	辦公室設備 Office equipment	家具及 固定裝置 Furniture and fixtures	租賃 物業裝修 Leasehold improvements	總計 Total
於二零零九年 四月一日	At 1 April 2009						
成本	Cost	306,789	3,747,662	1,259,598	905,040	2,957,971	9,177,060
累積折舊	Accumulated depreciation	(306,788)	(3,504,865)	(1,041,108)	(697,756)	(2,815,004)	(8,365,521)
帳面淨值	Net book amount	1	242,797	218,490	207,284	142,967	811,539
截至二零一零年 三月三十一日 止年度	Year ended 31 March 2010						
期初帳面 淨值	Opening net book amount	1	242,797	218,490	207,284	142,967	811,539
增加	Additions	-	477,930	216,618	20,800	-	715,348
處置	Disposals						
- 成本	- cost	-	-	(290,992)	-	-	(290,992)
- 累積折舊	- accumulated depreciation	-	-	290,992	-	-	290,992
折舊	Depreciation	-	(183,840)	(89,634)	(90,097)	(128,196)	(491,767)
期末帳面 淨值	Closing net book amount	1	536,887	345,474	137,987	14,771	1,035,120
於二零一零年 三月三十一日	At 31 March 2010						
成本	Cost	306,789	4,225,592	1,185,224	925,840	2,957,971	9,601,416
累積折舊	Accumulated depreciation	(306,788)	(3,688,705)	(839,750)	(787,853)	(2,943,200)	(8,566,296)
帳面淨值	Net book amount	1	536,887	345,474	137,987	14,771	1,035,120
截至二零一一年 三月三十一日 止年度	Year ended 31 March 2011						
期初帳面 淨值	Opening net book amount	1	536,887	345,474	137,987	14,771	1,035,120
增加	Additions	-	690,781	120,226	11,860	-	822,867
處置	Disposals						
- 成本	- cost	-	(326,719)	(63,000)	-	-	(389,719)
- 累積折舊	- accumulated depreciation	-	326,719	63,000	-	-	389,719
折舊	Depreciation	-	(319,108)	(126,705)	(86,906)	(10,427)	(543,146)
期末帳面 淨值	Closing net book amount	1	908,560	338,995	62,941	4,344	1,314,841
截至二零一一年 三月三十一日 止年度	At 31 March 2011						
成本	Cost	306,789	4,589,654	1,242,450	937,700	2,957,971	10,034,564
累積折舊	Accumulated depreciation	(306,788)	(3,681,094)	(903,455)	(874,759)	(2,953,627)	(8,719,723)
帳面淨值	Net book amount	1	908,560	338,995	62,941	4,344	1,314,841

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

10. 按類別劃分的金融工具

10. FINANCIAL INSTRUMENTS BY CATEGORY

	附註 Notes	2011	2010
金融資產	Financial assets		
貸款及應收款項：	Loans and receivables:		
包括於其他應收款項、 按金及預付款項 的金融資產	Financial assets included in other receivables, deposits and prepayments	12 42,455	34,818
銀行結存及現金	Bank balances and cash	13 28,016,095	21,371,573
金融負債	Financial liabilities		
按攤銷成本計算的 金融負債：	Financial liabilities at amortised cost:		
應付政府的約滿酬金 補助款	Gratuity subvention payable to Government	15 2,413,234	1,888,641
其他應付款項及應計費用	Other payables and accruals	18 2,352,889	2,534,066

11. 存貨

11. INVENTORIES

	2011	2010
自我評估套件	Self assessment kits	7,063
培訓教材	Training materials	40,200
	33,759	47,263

12. 其他應收款項、按金及預付款項

12. OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

	2011	2010
其他應收款項	Other receivables	13,914
按金及預付款項	Deposits and prepayments	547,242
	121,052	561,156

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

13. 銀行結存及現金

13. BANK BALANCES AND CASH

		2011	2010
銀行及手頭現金	Cash at bank and on hand	7,949,923	3,281,797
短期銀行存款	Short-term bank deposits	20,066,172	18,089,776
		28,016,095	21,371,573

短期銀行存款的實際年利率為0.19厘（二零一零年：0.49厘）；此等存款的平均到期日為84天（二零一零年：120天）。

The effective interest rate on short-term bank deposits is 0.19% (2010: 0.49%) per annum; these deposits have an average maturity of 84 days (2010: 120 days).

14. 一般儲備

14. GENERAL RESERVE

		2011	2010
於四月一日	At 1 April	7,801,443	5,527,580
由全面收支表撥入	Transfer from statement of comprehensive income	6,121,795	4,100,367
政府收回上年盈餘	Previous year's surplus recovered by Government	—	(737,000)
撥入資本補助金	Transfer to capital subvention fund	—	(1,089,504)
於三月三十一日	At 31 March	13,923,238	7,801,443

設立一般儲備的目的是用來應付營運上的突發事項。一般儲備由全面收支表撥入，最高限額為個人資料私隱專員年度經常補助金的百分之二十。一般儲備是用作一般用途，個人資料私隱專員有權自行運用。盈餘如超逾儲備的協定上限，超額之數應退還政府（扣減下年度的補助金以抵銷）。

The general reserve is established to meet operational contingencies and is transferred from the statement of comprehensive income with a ceiling at 20% of the PCPD's annual recurrent subvention. The general reserve is available for general use and can be spent at the discretion of the PCPD. Any surplus in excess of the agreed reserve ceiling should be returned to the Government by way of offsetting from next year's subvention.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

15. 應付政府的約滿酬金補助款 15. GRATUITY SUBVENTION PAYABLE TO GOVERNMENT

		2011	2010
於四月一日	At 1 April	1,888,641	1,903,068
年內確認的補助金 (附註 5)	Subventions recognised for the year (Note 5)	(3,297,288)	(3,580,289)
沒收款	Forfeiture	204,881	14,862
已收政府的約滿酬金補助款	Gratuity subvention received from Government	3,617,000	3,551,000
於三月三十一日	At 31 March	2,413,234	1,888,641

這代表政府就個人資料私隱專員的職員約滿酬金將收回的款項。

This represents funds to be payable to the Government in respect of gratuity payments to staff of the PCPD.

16. 職員約滿酬金撥備 16. PROVISION FOR STAFF GRATUITY

		2011	2010
於四月一日	At 1 April	4,983,321	4,609,905
已作出的撥備	Provision made	3,297,288	3,580,289
未動用款項撥回	Unused amounts reversed	(204,881)	(14,862)
年內支付的數額	Amount paid during the year	(3,762,463)	(3,192,011)
於三月三十一日	At 31 March	4,313,265	4,983,321
減：流動部分	Less: current portion	(3,254,153)	(3,521,785)
非流動部分	Non-current portion	1,059,112	1,461,536

約滿酬金撥備是為了支付由受聘日起計已完成合約的職員的約滿酬金而設立的。

Provision for staff gratuity is established for gratuity payments which become payable to those employees of the PCPD who complete their contracts commencing from the date of their employment.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

17. 資本補助金 17. CAPITAL SUBVENTION FUND

		安裝電腦 計劃 Computer installation project	電話系統 項目 Telephone system project	電腦設備 項目 Computer equipment projects	總計 Total
於二零零九年四月一日	At 1 April 2009	3,407,593	–	–	3,407,593
政府資本補助金	Government capital subvention	–	195,000	190,000	385,000
撥入全面收支表為 收入，以配對：	Transfer to the statement of comprehensive income as income to match with:				
– 折舊支出	– Depreciation expense	–	(3,246)	(10,481)	(13,727)
由一般儲備 撥入	Transfer from general reserve	1,089,504	–	–	1,089,504
於二零一零年 三月三十一日及 二零一零年四月一日	At 31 March 2010 and 1 April 2010	4,497,097	191,754	179,519	4,868,370
政府資本補助金	Government capital subvention	–	–	1,020,000	1,020,000
撥入全面收支表為 收入，以配對：	Transfer to the statement of comprehensive income as income to match with:				
– 折舊支出	– Depreciation expense	–	(38,950)	(80,024)	(118,974)
於二零一一年三月三十一日	At 31 March 2011	4,497,097	152,804	1,119,495	5,769,396

資本補助金為就特定計劃方案已收取但未應用的非經常性政府資本補助金的餘額。有關款項撥入全面收支表為收入，以配對相關費用。

The capital subvention fund represents the unutilised balance of non-recurrent capital subvention from Government received for special projects. The funds are released to the statement of comprehensive income as income to match with the related costs.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

18. 其他應付款項及應計費用

		2011	2010
其他應付款項	Other payables	1,720,467	2,100,344
應計費用	Accruals	632,422	433,722
		2,352,889	2,534,066

18. OTHER PAYABLES AND ACCRUALS

19. 營運租賃承擔

截至報告期末，個人資料私隱專員根據不可取消的營運租賃，在辦公室方面的未來最低租金付款總額如下：

		2011	2010
不超過一年	No later than one year	5,062,176	2,944,695
一年以上至五年內	Later than one year and no later than five years	9,280,656	–
		14,342,832	2,944,695

At the end of the reporting period, the PCPD had future aggregate minimum lease payments under non-cancellable operating leases in respect of office premises as follows: