

帳目報告
Statement of Accounts



核數師報告

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)

本核數師已完成審核第 69 至 85 頁的帳目，該等帳目是按照香港普遍採納的會計原則編製。

個人資料私隱專員和核數師各自的責任

個人資料私隱專員的責任是編製真實兼公平的帳目。在編製該等真實兼公平的帳目時，個人資料私隱專員必須採用適當的會計政策，並且貫徹應用該等會計政策。

本核數師的責任是根據審核的結果，對該等帳目作出獨立意見，並向個人資料私隱專員提交報告。

意見的基礎

本核數師已按照香港會計師公會所頒布的核數準則進行審核工作。審核範圍包括以抽查方式查核與帳目所載數額及披露事項有關的憑證，亦包括評審個人資料私隱專員在編製帳目時所作的重大估計和判斷、所採用的會計政策是否適合私隱專員公署的具體情況，以及有否貫徹應用並足夠披露該等會計政策。

本核數師在策劃和進行審核工作時，均以取得所有本核數師認為必需的資料及解釋為目標，以便獲得充分憑證，就該等帳目是否存有重大錯誤陳述，作出合理的確定。在作出意見時，本核數師亦已評估該等帳目所載的資料在整體上是否足夠。本核數師相信我們的審核工作已為下列意見提供合理的基礎。

意見

本核數師認為，上述之帳目足以真實兼公平地顯示個人資料私隱專員公署在二零零二年三月三十一日的財務狀況及截至該日止年度的盈餘及現金流量。

羅兵咸永道會計師事務所

香港執業會計師

香港，二零零二年九月二十五日

AUDITORS' REPORT

AUDITORS' REPORT TO THE PRIVACY COMMISSIONER FOR PERSONAL DATA

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

We have audited the accounts on pages 69 to 85 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

Respective responsibilities of Privacy Commissioner and auditors

The Privacy Commissioner is responsible for the preparation of accounts which give a true and fair view. In preparing accounts which give a true and fair view it is fundamental that appropriate accounting policies are selected and applied consistently.

It is our responsibility to form an independent opinion, based on our audit, on those accounts and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Society of Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the Privacy Commissioner in the preparation of the accounts, and of whether the accounting policies are appropriate to the circumstances of the organization, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the accounts are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion the accounts give a true and fair view of the state of affairs of the organization as at 31st March 2002 and of its surplus and cash flows for the year then ended.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 25th September 2002

收支結算表 (截至二零零二年三月三十一日止年度)

Income and Expenditure Account (For the year ended 31st March 2002)

		2002	如重述 As restated
	附註 Note	港元 HK\$	2001 港元 HK\$
收入			
Income	3	37,091,040	35,646,660
其他收入			
Other income	3	294,775	975,486
行政費用			
Administrative expenses		(744,352)	(861,743)
法律訴訟撥備			
Provision for legal costs		(1,014,010)	-
其他運作費用			
Other operating expenses		(35,059,500)	(35,317,274)
年內盈餘			
Surplus for the year	4	567,953	443,129
上期轉入盈餘			
Surplus brought forward		443,129	462,703
退還補助金盈餘			
Surplus subvention paid back		(5,969)	(462,703)
撥入應付予政府的補助金盈餘帳戶			
Transferred to subvention surplus account payable to Government		(1,005,113)	-
轉下年度盈餘			
Surplus carried forward		-	443,129

資產負債表 (於二零零二年三月三十一日)

Balance Sheet (As at 31st March 2002)

	附註 Note	2002 港元 HK\$	如重述 As restated 2001 港元 HK\$
固定資產			
Fixed assets	5	5	5
無形資產			
Intangible assets		-	1
應收政府的約滿酬金撥款			
Gratuity subvention receivable from Government	6	2,655,865	2,138,835
流動資產			
Current assets			
存貨			
Inventories		197,344	204,095
應收民政事務局的帳項			
Receivable from Home Affairs Bureau		1,014,010	-
預付款項、按金及應收帳項			
Prepayments, deposits and receivables		249,670	544,017
銀行結餘及現金			
Bank balances and cash		9,637,986	10,078,849
		11,099,010	10,826,961
流動負債			
Current liabilities			
債權人及應付帳項			
Creditors and accruals		2,018,711	1,678,824
職員約滿酬金撥備			
Provision for staff gratuity	7	4,093,872	1,064,530
應付予政府的補助金盈餘帳項			
Subvention surplus account payable to Government	8	1,005,113	-
		7,117,696	2,743,354
流動資產淨值			
Net current assets		3,981,314	8,083,607
		6,637,184	10,222,448
資金來源：			
Financed by:			
資本補助金			
Capital subvention fund	9	5,070,425	6,524,253
約滿酬金儲備			
Gratuity reserve fund	10	-	-
收支結算表			
Income and expenditure account		-	443,129
		5,070,425	6,967,382
長期負債			
Long term liability			
職員約滿酬金撥備			
Provision for staff gratuity	7	1,566,759	3,255,066
		6,637,184	10,222,448

流動現金表 (截至二零零二年三月三十一日止年度)

Cash Flow Statement (For the year ended 31st March 2002)

	附註 Note	2002 港元 HK\$	2001 港元 HK\$
營運活動現金(流出) / 流入淨額 Net cash (outflow)/inflow from operating activities	11(a)	(835,675)	2,166,792
投資回報及融資支出 Returns on investments and servicing of finance			
利息收入 Interest received		220,810	454,573
投資回報及融資支出的現金流入淨額 Net cash inflow from returns on investments and servicing of finance		220,810	454,573
投資活動 Investing activities			
購置固定資產 Purchase of fixed assets		(681,892)	(1,165,806)
出售固定資產 Sale of fixed assets		7,894	4,540
投資活動的現金流出淨額 Net cash outflow from investing activities		(673,998)	(1,161,266)
融資前的現金(流出) / 流入淨額 Net cash (outflow)/inflow before financing		(1,288,863)	1,460,099
融資 Financing			
政府資本補助金 Government capital subvention	11(b)	850,000	3,100,000
退還資本補助金的盈餘 Surplus subvention paid back in capital subvention fund		(2,000)	(221,050)
融資的現金流入淨額 Net cash inflow from financing		848,000	2,878,950
現金及現金等值的(減少) / 增加 (Decrease)/increase in cash and cash equivalents		(440,863)	4,339,049
年初的現金及現金等值 Cash and cash equivalents at the beginning of year		10,078,849	5,739,800
年底的現金及現金等值 Cash and cash equivalents at the end of year		9,637,986	10,078,849
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		9,637,986	10,078,849

已確認損益報表 (截至二零零二年三月三十一日止年度)**Statement of Recognized Gains and Losses** (For the year ended 31st March 2002)

		2002	如重述 As restated 2001
	附註 Note	港元 HK\$	港元 HK\$
資本補助金			
Capital subvention fund			
非經常性政府補助金			
Non-recurrent Government Subvention	9	850,000	3,100,000
支出			
Expenditure	9	(2,301,828)	(1,243,574)
退還補助金盈餘			
Surplus subvention paid back	9	(2,000)	(221,050)
未在收支結算表確認的(虧損)/收益淨額			
Net (losses)/gains not recognized in the income and expenditure account		(1,453,828)	1,635,376
年內盈餘			
Surplus for the year		567,953	443,129
退還補助金盈餘			
Surplus subvention paid back		(5,969)	(462,703)
撥入應付予政府的補助金盈餘			
Transferred to subvention surplus account payable to Government		(1,005,113)	-
已確認的(虧損)/收益總額			
Total recognized (losses)/gains		(1,896,957)	1,615,802

除年內盈餘567,953 港元(2001年:443,129 港元)、退還補助金盈餘5,969 港元(2001年:462,703 港元)及撥入應付予政府的補助金盈餘1,005,113 港元(2001年:0 港元)外,上述各收支項目已直接在附註9的資本補助金內確認。

Apart from the surplus for the year of HK\$567,953 (2001: HK\$443,129), the surplus subvention paid back of HK\$5,969 (2001: HK\$462,703) and the transfer to subvention surplus account payable to Government of HK\$1,005,113 (2001: HK\$Nil), the above items represent income and expenditure which are recognized directly in the Capital subvention fund as disclosed in note 9 to the accounts.

帳項附註

Notes to the Accounts

1. 個人資料私隱專員

The Privacy Commissioner for Personal Data

個人資料私隱專員公署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，並就附帶事宜及相關事宜訂定條文。

The Privacy Commissioner for Personal Data is a corporation sole established under the Personal Data (Privacy) Ordinance 1995 enacted on 3rd 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.

2. 主要會計政策

Principal accounting policies

編製帳目所採用的主要會計政策現臚列如下：

The principal accounting policies adopted in the preparation of these accounts are set out below:

(a) 編製帳目的依據 Basis of preparation

帳目乃依據歷史成本常規法及按照香港普遍採納的會計原則編製，並且符合香港會計師公會所頒布的會計準則。

The accounts have been prepared under the historical cost convention and in accordance with accounting principles generally accepted in Hong Kong and comply with accounting standards issued by the Hong Kong Society of Accountants.

(b) 收入的確認 Income recognition

(i) 政府補助金收入按應計制確認；

Income from government subvention is recognized on an accruals basis.

(ii) 銀行利息收入以時間比例按結存金額和適用利率計算；

Bank interest income is recognized on a time proportion basis, taking into account the principal amounts outstanding and the interest rates applicable.

(iii) 演講收費收入按應計制確認；

Seminar fee income is recognized on an accruals basis.

(iv) 錄影帶及刊物銷售收入在該等貨品擁有權的風險和回報轉移至買方時確認，這通常亦為錄影帶及刊物交予客戶及轉讓貨品所有權的同一時間。

Income from the sales of video tapes and publications is recognized on the transfer of risks and rewards of ownership, which generally coincides with the time when the video tapes and publications are delivered to customers and the title has passed.

(c) 固定資產 Fixed assets

個人資料私隱專員公署(下稱「公署」)乃非牟利機構，因而可獲豁免香港會計師公會頒布的會計準則第17條「物業、機器及設備」的規定。

The organization, as a non-profit making organization, is exempted from compliance with Statement of Standard Accounting Practice No. 17 "Property, plant and equipment" issued by the Hong Kong Society of Accountants.

(c) 固定資產 (續)

Fixed assets (continued)

固定資產已於購入年度的收支帳內撇除或由資本補助金(附註9)提供款項。各固定資產以象徵式港幣1元在各有關項目下入帳以確認其存在。

Fixed assets are either written off to the income and expenditure account in the year of acquisition or are financed by the Capital subvention fund (note 9). A nominal amount of HK\$1 is stated in each category to give recognition to the existence of these fixed assets.

(d) 營業租約

Operating leases

資產擁有權的全部風險及得益實質地由出租公司保留的租約，皆作為營業租約入帳。根據營業租約繳付的款額，在扣除自出租公司收取的任何獎勵後，均按租約期在收支帳中以直線方式支銷。

Leases where substantially all the risks and rewards of ownership of assets remain with the leasing company are accounted for as operating leases. Payments made under operating leases net of any incentives received from the leasing company are charged to the income and expenditure account on a straight line basis over the lease period.

(e) 存貨

Inventories

存貨指製成品，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計算。

Inventories comprise finished goods and are stated at the lower of cost and net realisable value. Cost is calculated on the first-in first-out basis.

可變現淨值乃按預計銷售收益扣除估計銷售開支計算。

Net realisable value is determined on the basis of anticipated sales proceeds less estimated selling expenses.

(f) 撥備

Provisions

公署因過往事件而須負上法律或推定責任時便須作撥備確認，該撥備是基於對所涉數額作出的可靠預計，從而需要資源流出。如公署預計撥備會獲發還，則會按可獲發還的款項而確認為另一項資產，但亦只會在實際確定可獲還款項時才作確認。

Provisions are recognized when the organization 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 a reliable estimate of the amount can be made. Where the organization expects a provision to be reimbursed, the reimbursement is recognized as a separate asset, to the extent of the amount of the related provision, but only when the reimbursement is virtually certain.

以往帳戶並無為職員的約滿酬金作撥備，而在這方面的預計承擔只在或有負債中披露。現今會計政策已有改變，新的會計政策有追溯效用並將比較數字作相應重述，這令在二零零一年四月一日應收政府的約滿酬金撥款及職員的約滿酬金撥備分別增加2,138,835港元及4,319,596港元，以及約滿酬金儲備減少2,180,761港元。

In prior years, no provision was made in the accounts in respect of staff gratuity whereas the estimated liability has been disclosed as a contingent liability. This represents a change in accounting policy. The new accounting policy has been applied retrospectively and comparatives have been restated accordingly. The effect is to increase gratuity subvention receivable from Government and provision for staff gratuity as at 1st April 2001 by HK\$2,138,835 and HK\$4,319,596 respectively and to decrease the gratuity reserve fund as at 1st April 2001 by HK\$2,180,761.

3. 收入 Income

下列項目為年內確認的收入：
Income recognized during the year is as follows:

	2002 港元 HK\$	如重述 As restated 2001 港元 HK\$
收入 Income		
政府補助金 Government subvention		
— 經常 Recurrent	32,349,000	32,101,000
— 酬金 Gratuity	3,728,030	3,545,660
民政事務局的補充補助金 Supplementary grant from Home Affairs Bureau	1,014,010	—
	<u>37,091,040</u>	<u>35,646,660</u>
其他收入 Other income		
銀行利息 Bank interest	220,810	454,573
演講收費 Seminar fees	59,000	361,300
錄影帶及刊物銷售 Video tapes and publication sales	14,965	159,613
	<u>294,775</u>	<u>975,486</u>
收入總數 Total income	<u><u>37,385,815</u></u>	<u><u>36,622,146</u></u>

4. 年內盈餘

Surplus for the year

	2002 港元 HK\$	如重述 As restated 2001 港元 HK\$
年內盈餘已計入及扣除下列項目： Surplus for the year is stated after crediting and charging the following:		
已計入項目		
Crediting		
出售固定資產收益 Gain on disposal of fixed assets	7,894	4,540
已扣除項目		
Charging		
營業租約租金 — 土地及樓宇 Operating lease rentals on land and buildings	2,321,928	2,269,728
員工支出 Staff costs	27,316,014	25,365,861
顧問服務 Consultancy services	1,112,688	1,379,820
推廣 Promotion	1,616,501	3,168,000
折舊 Depreciation	597,292	1,165,806
核數師酬金 Auditors' remuneration	20,500	20,500
出售錄影帶及刊物成本 Cost of sales of video tapes and publications	6,751	111,935
無形資產撇帳 Intangible assets written off	1	-

5. 固定資產 Fixed assets

	汽車 Motor vehicles 港元 HK\$	電腦及 軟件 Computers and software 港元 HK\$	辦公室 設備 Office equipment 港元 HK\$	家具及 固定裝置 Furniture and fixtures 港元 HK\$	租賃 物業裝修 Leasehold improvements 港元 HK\$	總計 Total 港元 HK\$
成本 Cost						
於 2001 年 4 月 1 日 At 1st April 2001	371,721	2,876,088	675,841	528,908	4,154,630	8,607,188
增加 Additions	–	233,168	230,594	29,680	188,450	681,892
出售 Disposals	–	(154,079)	(11,420)	(47,380)	(75,000)	(287,879)
於 2002 年 3 月 31 日 At 31st March 2002	371,721	2,955,177	895,015	511,208	4,268,080	9,001,201
折舊 Depreciation						
於 2001 年 4 月 1 日 At 1st April 2001	371,720	2,876,087	675,840	528,907	4,154,629	8,607,183
在收支帳及資本補助金 撇銷 Written off to income and expenditure account and capital subvention fund	–	233,168	230,594	29,680	188,450	681,892
出售 Disposals	–	(154,079)	(11,420)	(47,380)	(75,000)	(287,879)
於 2002 年 3 月 31 日 At 31st March 2002	371,720	2,955,176	895,014	511,207	4,268,079	9,001,196
帳面淨值 Net book value						
於 2002 年 3 月 31 日 At 31st March 2002	1	1	1	1	1	5
於 2001 年 3 月 31 日 At 31st March 2001	1	1	1	1	1	5

6. 應收政府的約滿酬金撥款**Gratuity subvention receivable from Government**

	2002 港元 HK\$	2001 港元 HK\$
於四月一日，如早前所報告 At 1st April, as previously reported	–	–
會計政策改變的結果(附註2(f)) Effect of change in accounting policy (Note 2(f))	2,138,835	2,701,175
於四月一日，如重述 At 1st April, as restated	2,138,835	2,701,175
已作出的撥款 Provisions made	3,728,030	3,545,660
應收政府的約滿酬金撥款 Gratuity subvention received from Government	(3,211,000)	(4,108,000)
於三月三十一日 At 31st March	2,655,865	2,138,835

這代表香港特別行政區政府就公署的職員約滿酬金行將發還的款項。

This represents funds to be reimbursed by the Government of Hong Kong Special Administrative Region in respect of gratuity payments to staff of the organization.

7. 職員約滿酬金撥備 Provision for staff gratuity

	2002 港元 HK\$	2001 港元 HK\$
於四月一日，如早前所報告 會計政策改變的結果(附註2(f)) At 1st April, as previously reported Effect of change in accounting policy (Note 2(f))	-	-
於四月一日，如重述 At 1st April, as restated	4,319,596	2,701,175
已作出的撥備 Provisions made	3,380,636	3,429,917
年內支付的數額 Amount paid during the year	(2,039,601)	(1,811,496)
於三月三十一日 At 31st March	5,660,631	4,319,596
減：於一年內到期並包括在目前負債內的數額 Less: amount due within one year included in current liabilities	(4,093,872)	(1,064,530)
長期負債部分 Long term portion	1,566,759	3,255,066

約滿酬金撥備是為支付由受聘日起計已完成三年合約職員的約滿酬金而作出。

Provision for staff gratuity is set up for the gratuity payments which will be payable to employees of the organization who complete the three year contracts commencing from the date of their employment.

8. 應付予政府的補助金盈餘帳項 Subvention surplus account payable to Government

這表示除卻開支後須退還政府的年內盈餘，公署可在取得政府的批准後將此帳項的若干數額撥入指定儲備內，而餘下未獲准轉撥作儲備的部分，則會與政府其後向公署支付的補助金對銷。

This represents the excess of the surplus of income over expenditure which will be refunded to the Government. The organization may transfer certain amount from this account to its designated reserves upon the approval of the Government. The remaining portion which are not allowed to be transferred as the organization's reserve will be offset against the subsequent subvention paid by the Government to the organization.

9. 資本補助金

Capital subvention fund

	2002 港元 HK\$	2001 港元 HK\$
上期轉入 Balance brought forward	6,524,253	4,888,877
非經常性政府補助金： Non-recurrent Government Subvention:		
實況劇集計劃 Drama Series Project	-	600,000
電視綜合節目計劃 TV Variety Show Project	-	1,600,000
更新網址內容計劃 Web-site Revamp Project	-	900,000
編撰法律參考書籍計劃 Legal Reference	850,000	-
	850,000	3,100,000
支出： Expenditure:		
實況劇集計劃 Drama Series Project	-	600,000
安裝電腦計劃 Computer Installation Project	-	105,080
電視綜合節目計劃 TV Variety Show Project	1,500,000	98,000
更新網址內容計劃 Web-site Revamp Project	309,200	393,000
編撰法律參考書籍計劃 Legal Reference	408,028	47,494
安裝電腦計劃折舊 Depreciation on Computer Installation Project	84,600	-
	2,301,828	1,243,574
退還補助金盈餘 Surplus subvention paid back	2,000	221,050
結存轉入下年度 Balance carried forward	5,070,425	6,524,253

資本補助金為已收取但未應用的特別計劃非經常性政府資本補助金的餘額。

The capital subvention fund represents the unutilized balance of non-recurrent government capital subvention received for special projects.

10. 約滿酬金儲備

Gratuity reserve fund

	2002 港元 HK\$	2001 港元 HK\$
於四月一日，如早前所報告 At 1st April, as previously reported	2,180,761	-
會計政策改變的結果(附註2(f)) Effect of change in accounting policy (Note 2(f))	(2,180,761)	-
於四月一日，如三月三十一日所重述 At 1st April, as restated as at 31st March	-	-

11. 流動現金表的附註**Notes to the cash flow statement**

(a) 年內盈餘與營運活動的現金(流出) / 流入淨額對帳

Reconciliation of surplus for the year to net cash (outflow)/inflow from operating activities

	2002 港元 HK\$	2001 港元 HK\$
年內盈餘 Surplus for the year	567,953	443,129
折舊 Depreciation	597,292	1,165,806
無形資產撇帳 Intangible assets written off	1	-
資本補助金的特別支出 Special expenditure written off to capital subvention fund	(2,217,228)	(1,243,574)
出售固定資產收益 Gain on disposal of fixed assets	(7,894)	(4,540)
退還年內補助金盈餘 Surplus subvention paid back-recurring	(5,969)	(462,703)
撥入應付予政府的補助金盈餘帳戶 Transferred to subvention surplus account payable to Government	(1,005,113)	-
利息收入 Interest income	(220,810)	(454,573)
應收約滿酬金撥款(增加) / 減少 (Increase)/decrease in gratuity subvention receivable	(517,030)	562,340
應收民政事務局的帳項增加 Increase in receivable from Home Affairs Bureau	(1,014,010)	-
存貨減少(增加) Decrease/(increase) in inventories	6,751	(204,095)
預付款項、按金及應收帳項減少(增加) Decrease/(increase) in prepayments, deposits and receivables	294,347	(128,194)
債權人及應付帳項增加 Increase in creditors and accruals	339,887	874,775
職員約滿酬金撥備增加 Increase in provision for staff gratuity	1,341,035	1,618,421
應付予政府的補助金盈餘增加 Increase in subvention surplus account payable to Government	1,005,113	-
營運活動現金(流出) / 流入淨額 Net cash (outflow)/inflow from operating activities	(835,675)	2,166,792

11. 流動現金表的附註 (續)

Notes to the cash flow statement (continued)

(b) 年內融資變動分析

Analysis of changes in financing during the year

	2002 港元 HK\$	2001 港元 HK\$
資本補助金 Capital subvention fund		
於四月一日 At 1st April	6,524,253	4,888,877
政府資本補助金的現金流入 Cash inflow from government capital subvention	850,000	3,100,000
年內已用數額 Amount utilized during the year	(2,301,828)	(1,243,574)
退還補助金盈餘 Surplus subvention paid back	(2,000)	(221,050)
於三月三十一日 At 31st March	<u>5,070,425</u>	<u>6,524,253</u>

12. 承付款項 Commitments

(a) 根據營業租約承付的款項

Commitments under operating leases

截至三月三十一日，個人資料私隱專員根據不可取消的營業租約，於下列期間到期涉及在土地及樓宇方面的最低合計租金付款如下：

As at 31st March the Privacy Commissioner for Personal Data had future aggregate minimum lease payments under non-cancellable operating leases in respect of land and buildings as follows:

	2002 港元 HK\$	2001 港元 HK\$
首年屆滿		
Not later than one year	1,336,500	2,165,328
次年至第五年屆滿（包括首尾兩年）		
Later than one year and not later than five years	-	1,336,500
	<u>1,336,500</u>	<u>3,501,828</u>

(b) 其他承付款項

Other commitments

截至三月三十一日，個人資料私隱專員已承諾支付錄影帶製作費用如下：

As at 31st March, the Privacy Commissioner for Personal Data had commitments to make payments in respect of production of a video as follows:

	2002 港元 HK\$	2001 港元 HK\$
已訂合約但未作撥備		
Contracted but not provided for	-	209,440
	<u>-</u>	<u>209,440</u>

13. 或有付債

Contingent liabilities

在二零零零年三月，上訴法庭裁定公署在一宗指控一間機構涉嫌違反《個人資料(私隱)條例》的案件中敗訴。在二零零二年四月八日，高等法院判對方獲得法律訴訟所涉的訟費。在此方面，民政事務局原則上批准發放不超過1,350,000港元的補充補助金。公署收到對方要求1,014,010元訟費的發票，故在二零零二年三月三十一日應計的訟費及補充補助金為1,014,010港元。私隱專員認為未計入應計款項內的補充補助金的餘額足以支付法律行動所引致的進一步的訟費，故不對訟費及補充補助金作額外撥款。

In March 2000, the Court of Appeal ruled against the organization in connection with an allegation of the breach of a requirement of the Personal Data (Privacy) Ordinance. On 8th April 2002, the High Court awarded the opposing party its legal costs incurred for the legal action. In connection therewith, the Home Affairs Bureau approved in principle to grant a supplementary grant of not more than HK\$1,350,000. The organization has received the invoice for the court costs incurred by the opposing party of HK\$1,014,010 and accordingly the court costs and supplementary grant of HK\$1,014,010 were accrued as at 31st March 2002. In the opinion of the Commissioner, the remaining portion of supplementary grant not accrued was sufficient to cover any further legal costs arising from the legal action and no additional provision for both court costs and supplementary grant had been made.

14. 帳目核准

Approval of accounts

帳目已於二零零二年九月二十五日獲個人資料私隱專員核准。

The accounts were approved by the Privacy Commissioner for Personal Data on 25th September 2002.