

FINANCE

財務



OVERVIEW OF OPERATING RESULTS

營運成果概述

Consolidated Financial Statements

The Council has prepared Consolidated Financial Statements for the year 2010-11 presenting the operating results and financial position of the Council and its subsidiaries (the Group) for the year. Total income of HK\$3,848.3M (2009-10: HK\$3,802.5M) and total expenditure of HK\$3,638.4M (2009-10: HK\$3,461.8M) were reported.

Operating Results

Out of the total income of \$3,848.3M, \$2,254.5M was government subventions, \$1,461.4M was tuition fees and training charges, \$35.6M was interest income, \$8.1M was donations and \$88.7M was other income. As compared with 2009-10, a slight increase of 1.2% in the Group's total income was recorded. The increase in Government subventions was mainly due to the adoption of the accounting policy on recognition of subventions earmarked for capital projects.

Consolidated expenditure of \$3,638.4M incurred in the year included staff expenses of \$2,705.9M and other operating expenses of \$932.5M. The increase of 5.1% in expenditure from that of last year was mainly due to the increase in staff expenses and implementation of new initiatives.

The financial result of the subsidiaries showed total income of \$731.1M and total expenditure of \$719.7M. The Group as a whole reported a surplus of \$209.8M for the year 2010-11.

綜合財務報表

局方已擬備職業訓練局及其附屬公司(統稱本機構)2010-11年度綜合財務報表, 表述年內的營運成果和財務狀況。本機構錄得總收入為港幣38億4,830萬元(2009-10年度為港幣38億250萬元), 總開支則為港幣36億3,840萬元(2009-10年度為港幣34億6,180萬元)。

營運成果

總收入38億4,830萬元中, 政府補助金佔22億5,450萬元、學費及課程費用佔14億6,140萬元、利息收入佔3,560萬元、捐款佔810萬元, 其他收入佔8,870萬元。與2009-10年度比較, 本機構總收入錄得1.2%的輕微增長。政府的補助金增加, 主要由於採用了一項有關確認建設工程撥款的會計政策。

本年度的綜合支出為36億3,840萬元, 包括員工開支27億590萬元及其他營運開支9億3,250萬元。與上年度比較, 支出增加5.1%, 主要來自員工開支的增加及推行新工作項目。

附屬公司的營運成果方面, 總收入為7億3,110萬元, 總支出為7億1,970萬元。2010-11年度, 本機構整體錄得盈餘2億980萬元。

Building Programmes and Capital Items

For the year 2010-11, a total of \$493.9M was incurred on building programmes and capital items. These projects included the minor works and fitting out works of the new campuses for the Hong Kong Design Institute and the Hong Kong Institute of Vocational Education (Lee Wai Lee) at Tiu Keng Leng, construction of student dormitory at the VTC Pokfulam Complex, Whole Person Development Education Centre and other alterations, additions and improvement projects.

Financial Statements

The Consolidated Statement of Income and Expenditure for the year ended 31 March 2011 and the Consolidated Balance Sheet as at 31 March 2011 are set out in the following pages.

建築工程及建設項目

2010-11年度建築工程及建設項目合共耗資4億9,390萬元。建築工程包括位於調景嶺的香港知專設計學院及香港專業教育學院(李惠利)新校舍的小型工程及裝修工程、興建VTC薄扶林大樓內的學生宿舍, 全人發展教育中心, 以及其他改建、加建及改善工程。

財務報表

截至2011年3月31日止年度綜合收支報表及2011年3月31日綜合資產負債表見下頁。

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2011

截至2011年3月31日止年度的綜合全面收益表

		2011 HK\$'000	2010 HK\$'000
INCOME	收入		
Government Subventions	政府補助金	2,254,493	2,206,834
Tuition Fees and Training Charges	學費及課程費用	1,461,355	1,469,059
Interest Income	利息收入	35,562	40,081
Donations	捐款	8,074	11,146
Other Income	其他收入	88,845	75,349
Total Income	收入總額	3,848,329	3,802,469
EXPENDITURE	支出		
Staff Expenses	員工開支		
Full-time Staff Expenses	全職員工開支	2,288,638	2,214,282
Part-time Staff Expenses	兼職員工開支	115,592	113,624
Temporary Staff Expenses	臨時員工開支	264,650	243,232
Other Staff Expenses	其他員工開支	37,012	30,363
		2,705,892	2,601,501
Other Operating Expenses	其他營運開支		
Consumables, Equipment and Library Books	消耗性物品、設備及圖書	282,380	299,149
Accommodation and Related Maintenance Expenses	校舍設施及有關保養開支	427,917	346,835
Hire of Services and Professional Fees	專業服務費用	41,884	30,730
Student/Trainee Grants and Amenities	學生／學員補助及設施	37,810	37,308
Training Boards/General Committees' Expenses	訓練委員會／一般委員會開支	42,647	43,776
General Education	一般教育	12,482	16,007
Other Expenses	其他開支	87,387	86,466
		932,507	860,271
Total Expenditure	支出總額	3,638,399	3,461,772
Surplus before Taxation	除稅前盈餘	209,930	340,697
Taxation	稅項	154	51
SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR	本年度盈餘及全面收益總額	209,776	340,646
TRANSFER TO:	轉撥至：		
Reserves	儲備金	9,900	107,054
Specific and Other Funds	特定用途及其他資金	199,876	233,592
		209,776	340,646

The Group had no components of comprehensive income other than "surplus for the year" in either of the periods presented. Therefore, the Group's "total comprehensive income" was the same as the "surplus for the year" in both periods. 除了「本年度盈餘」外，本機構於呈報年內並沒有其他全面收益，因此本機構的「本年度盈餘」相等於「全面收益總額」。

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2011

2011年3月31日的綜合資產負債表

		2011 HK\$'000	2010 HK\$'000
NON-CURRENT ASSETS	非流動資產		
Fixed Assets	固定資產	2,269,686	2,047,282
Loans to Staff	員工貸款	3,373	4,074
Employee Retirement Benefits Assets	僱員退休福利資產	7,189	6,601
Deposits	按金	5,928	5,869
Bank Deposits with Maturity over One Year	到期日超過一年的銀行存款	-	300,000
		2,286,176	2,363,826
CURRENT ASSETS	流動資產		
Loans to Staff	員工貸款	2,833	2,965
Accounts Receivable, Prepayments and Others	應收賬項、預付款項及其他	42,872	38,732
Bank Deposits with Maturity over Three Months	到期日超過三個月的銀行存款	1,900,000	2,758,000
Cash and Cash Equivalents	現金及現金等價物	1,797,283	478,874
		3,742,988	3,278,571
CURRENT LIABILITIES	流動負債		
Accounts Payable, Accruals and Others	應付賬項、應計支出及其他	999,081	1,019,407
Provision for Employee Benefits	僱員福利準備	470,753	355,582
Loans Payable within One Year	一年內應償還的貸款	29,455	29,204
Deferred Income	遞延收益	215,011	209,553
		1,714,300	1,613,746
NET CURRENT ASSETS	流動資產淨值	2,028,688	1,664,825
TOTAL ASSETS LESS CURRENT LIABILITIES	資產總值減流動負債	4,314,864	4,028,651
NON-CURRENT LIABILITIES	非流動負債		
Provision for Employee Benefits	僱員福利準備	5,710	3,600
Loans Payable after One Year	一年後應償還的貸款	76,174	99,187
Deferred Income	遞延收益	1,340,985	1,243,645
		1,422,869	1,346,432
NET ASSETS	資產淨值	2,891,995	2,682,219
Represented by:	上述款項分屬：		
Reserves	儲備金	140,914	155,275
Specific and Other Funds	特定用途及其他資金	2,751,081	2,526,944
TOTAL FUNDS	資金總額	2,891,995	2,682,219

Approved and authorised for issue
by the Vocational Training Council
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於2011年9月15日
由職業訓練局理事會批核及授權發表

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