

蔬菜統營處 VEGETABLE MARKETING ORGANIZATION

年報 Annual Report



二零零零至二零零一財政年度年報

Year 2000-2001



蔬菜統營處

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蔬菜統營處

OUR ORGANIZATION

蔬菜統營處（菜統處）是一個自負盈虧、非牟利機構，由統營處處長根據香港法例第277章【農產品（統營）條例】所賦予的權力在一九四六年成立。菜統處在九龍長沙灣荔枝角道經營一蔬菜批發市場，並在新界設有兩個蔬菜收集站。

統營處處長一職現時由漁農自然護理署署長兼任，惟菜統處不屬公務員體系。

菜統處（截至二零零一年三月卅一日）僱用固定職員143人，臨時員工104人。組織圖表刊載於附錄一。

統營處處長由一個法定的統營顧問委員會提供意見，該委員會的成員及職權範圍刊載於附錄二。

交易場地
market sales floor



The Vegetable Marketing Organization (VMO) is a self-financing, non-profit making concern established in 1946 under the authority vested in the Director of Marketing by the Agricultural Products (Marketing) Ordinance, Cap.277. The VMO operates a wholesale vegetable market at Lai Chi Kok Road, Cheung Sha Wan, Kowloon, and two vegetable collection depots in the New Territories.

The post of Director of Marketing is currently held by the Director of Agriculture, Fisheries and Conservation, but the VMO remains separated from the civil service.

As at 31 March 2001, the organization employed 143 regular staff and 104 casual workers. The organization chart is at Appendix 1.

The Director is advised by a statutory Marketing Advisory Board. Current membership and terms of reference of the Board are at Appendix 2.

服務範圍

Our Service



批銷蔬菜 Vegetable wholesaling

菜統處透過位於長沙灣的批發市場為蔬菜批發商及買家提供交易設施、農藥殘留檢定和會計等服務。菜統處向批發商抽取不高於成交總額的10%作為提供服務的費用，而買家則毋需付費。

Through its wholesale market at Cheung Sha Wan, the VMO provides trading facilities, accounting and pesticide residue testing services to vegetable wholesalers and buyers. It charges wholesalers a commission up to 10% of the total value of all sales for these services. There is no charge for buyers.



卸貨及磅菜服務
Vegetable unloading and weighing services



會計服務
Accounting services



銀行設施
Banking facilities



查核出開蔬菜
Checking outgoing vegetable



運輸服務
Transportation servicing



殘餘農藥檢測
Pesticide residue testing



直接供應優質蔬菜 Direct supply of premium vegetables

菜統處自設冷藏車隊，以訂單合約形式供應新鮮安全的優質蔬菜予各大酒店、酒樓及超級市場。

The VMO operates a fleet of refrigerated trucks to deliver fresh, safe, premium vegetables to hotels, restaurants and supermarkets on contract basis.



優質蔬菜農場
Premium vegetable farm



優質蔬菜分銷圖
Sale distribution of premium vegetables



冷藏車隊
Refrigerated trucks



銷售信譽蔬菜 Marketing of accredited vegetables

漁農自然護理署對符合良好耕作方法及正確使用農藥的農場賦予信譽農場的資格。這些農場出產的信譽蔬菜，均經由菜統處批銷至指定的街市菜檔發售。

Vegetable farms accredited by the Agriculture, Fisheries and Conservation Department for good horticultural practice and proper use of pesticides sell their produce through the VMO to designated vegetable stalls in wet markets.



好農夫海報
(用作宣傳信譽蔬菜)
Good Farmer poster
(for promoting accredited vegetables)



支援本地農業

Supporting local agriculture

菜統處履行職能責任，把所得盈餘回餽來促進本地農業。菜統處透過農業發展基金，支持以下項目：

- a.) 農業研究及發展計劃；
- b.) 農地復耕計劃；
- c.) 建設及改善農業公用設施；
- d.) 從事農業人士的在職訓練；及
- e.) 農業宣傳計劃。



現時農業發展基金的資本總額為 7,000 萬元。在本年度，基金撥出 3,023,087 元支持多項農業發展項目，其中包括發展環控溫室蔬菜生產技術及研究本港發展有機農業的可行性。



菜統處亦成立農業獎學基金，以促進農業教育及訓練。現時基金的資本總額為 800 萬元，用作提供獎、助學金及貸款予修讀農業及有關課程的學生，並資助農民子女接受更佳教育。在本年度，該基金提供獎、助學金和貸款共 470,000 元予 32 名符合資格的學生。二零零零至二零零一財政年度農產品獎學基金的核數師報告、收支計算表、資產負債表及賬項備註分別刊載於附錄十至十三。

The VMO is obliged under its terms of reference to plough back surplus for the improvement of local agriculture. Through the Agricultural Development Fund, it supports-

- a) agricultural research and development projects;
- b) land rehabilitation schemes;
- c) construction and improvement of communal agricultural facilities;
- d) vocational training for farmers and agricultural workers; and
- e) publicity programmes to promote agriculture.



The Agricultural Development Fund currently has a capital of \$70 million. During the year, the fund dispensed \$3,023,087 to support various agricultural development projects, including the development of controlled-environment greenhouse production technology and feasibility study of the development of organic farming industry in Hong Kong.



The VMO has also established the Agricultural Products Scholarship Fund to promote education and



此外，菜統處撥出 260 萬元，成立蔬菜統營處貸款基金，貸款予農民作生產營運資本。在本年度，貸款基金批出貸款 92 宗共 \$ 3,846,000 元。現時這貸款基金的資本總額為 1,026 萬元。



training in agriculture. The Fund currently has a total capital of \$8 million and offers scholarship, grants and loans to students pursuing agriculture and related studies. It also provides financial support for farmers' children to pursue better education. In 2000/01, it awarded \$470,000 in scholarship, grants and loans to 32 eligible students. The Auditors' Report, Income and Expenditure Account, Balance Sheet and Notes to the Accounts of the Agricultural Products Scholarship Fund for the financial year 2000/01 are at Appendices 10 to 13 respectively.

In addition, the VMO has set aside \$2.6 million to establish the VMO Loan Fund to provide credit facilities to farmers as operational capital. During the year, it issued 92 loans totaled \$ 3,846,000. The Fund currently has a total capital of \$10.26 million.



菜統處在西貢蕉坑獅子會自然教育中心內的信譽菜檔
The VMO accredited vegetable stall in the Lion Nature Education Center, Tsiu Hang, Sai Kung



菜統處網頁 VMO HOMEPAGE

菜統處網頁經常更新，以提供每天主要蔬菜的平均批發價及本處的最新資訊。除此之外，市民亦可在網頁內查閱其他資料，例如：信譽蔬菜的銷售情況、市場服務及查詢熱線等。

本處的網址是 <http://www.vmo.org>

菜統處網頁在本年度新增一頁，可方便連接至 13 個在香港特區及內地商業伙伴的資訊網頁，以促進彼此的商業關係及了解。

The VMO homepage is constantly updated to provide daily wholesale prices of major vegetable types and the latest news of the Organization. It also provides sale information on accredited farm produce, market services and an enquiry hotline.

The homepage address is <http://www.vmo.org>

During the year, a new page was added to the homepage, which enables linking to 13 business partners in Hong Kong SAR and the Mainland for enhancing mutual understanding and business relation.

新增的友情連接頁
Newly added friendship link page



市場活動

Market Activities



『好農夫』信譽農場計劃推廣活動 "Good Farmer" Accredited Farm Scheme promotion activities

本年度，本處繼續以卡通人物「好農夫」推廣信譽產品。本處設計了一系列的「好農夫」紀念品，包括書籤、食譜、及海報等以吸引市民注意。

本處因應要求繼續在老人中心和幼稚園舉行受歡迎的「蔬菜與健康」講座。

During the year, the VMO continued to use the cartoon character "Good farmer" to promote the accredited produce. The VMO designed a series of "Good farmer" featured souvenirs including bookmarks, recipe, posters to attract the public's attentions.

The popular seminars feature on "Vegetable & Health" continued to be held at elderly centers and kindergartens on request.

宣傳產品及紀念品
Promotion products and souvenirs





推介有機蔬菜 Promotion of organic vegetables

本年度，菜統處與漁農自然護理署合作，鼓勵本地農民種植有機蔬菜以應市場需求。

由漁護署提供技術支援，菜統處負責推銷，有機蔬菜現以市民可負擔的價錢分銷至酒店、醫院、超市及指定之銷售點發售。

During the year, the VMO collaborated with the Agriculture, Fisheries and Conservation Department to encourage local farmers to grow organic vegetables to fulfill the market demand.

With technical support from AFCD and sales promotion of VMO, the organic vegetables have been marketed to hotels, hospitals, supermarkets and specified sales outlets and at affordable prices.



有機農場
Organic farm



漁護署向農民提供技術支援
AFCD provides technical support to farmer



在展覽會推銷有機產品
Promotion of organic products in exhibition



有機黑粟米
Organic black sweet corn



引進新品種蔬菜 Introduction of new varieties of vegetables

本年度，菜統處與漁農自然護理署合作引進新品種蔬菜，如白玉苦瓜，小南瓜等。透過公開展覽及本處優菜部的銷售渠道，新品種蔬菜迅即打入市場及廣為市民認識。

During the year, the VMO collaborated with the Agriculture, Fisheries and Conservation Department to introduce new vegetables varieties like white bitter cucumber and baby pumpkin into the Hong Kong market. Through public exhibitions and our premium vegetable marketing channels, these new varieties have successfully made inroad in the market and established themselves among the general public.

北區漁農業嘉年華 (菜統處攤位)
VMO booth in North District Agriculture and Fisheries Carnival



白玉苦瓜
White bitter cucumber

小南瓜
Baby pumpkin





與其他蔬菜批發市場合作 Cooperation with other vegetable wholesale market

為滿足公眾對於優質及新品種蔬菜的素求，菜統處尋找可靠的蔬菜供應來源，將新鮮蔬菜引入市場出售，以穩定及充實本港的蔬菜供應。

現時，本處正與深圳市福田農產品批發市場探討合作的機會，將他們已加工及預先包裝好的優質蔬菜引入本處市場出售。

To satisfy the public demand on premium and new varieties of vegetables, the VMO will find reliable sources of supply for bringing in their fresh vegetables to be sold in our market. This will serve to stabilize and enrich the supply of vegetables in Hong Kong.

At present, the VMO is exploring cooperation opportunity with Shenzhen Futian Agricultural Products Wholesale Market of introducing their processed and packaged premium vegetables into our market for sales.

代表磋商合作機會

Discussing with representatives from another wholesale vegetable market on cooperation opportunities.





承擔保護環境

Commitment to environmental protection

本處承擔加強使用天然資源的效率，及將對環境造成污染的情況降至最低。

為減少市場棄置廢物的數量，本處已實施廢紙及發泡膠盒回收再用等措施。

本處正在探討的另一計劃是將有機廢物如棄菜等轉化為增值貨品出售。本處正與環保署合作，研究將棄菜轉化為有機肥料的可行性。本處亦收購部份優質的過剩葉菜，曬成菜乾出售，減少浪費。

The VMO is committed to enhance the efficiency in the use of natural resources and minimize the pollution made to the environment.

To reduce the amount of market wastes, we have implemented practices like recycling of paper and foam boxes.

Turning organic waste like dumped vegetables into value-added products for sales is another initiative being explored by the VMO. Working with the Environmental Protection Department, the VMO is studying the feasibility of converting dumped vegetables into organic fertilizer. To reduce wastage, the VMO purchased a portion of high quality surplus leafy vegetables for the production of dried vegetables for subsequent marketing.



將棄菜轉化為有機肥料
Converting dumped vegetables into organic fertilizer



把過剩葉菜製成菜乾
Turning surplus leafy vegetables into dried vegetables



循環再用紙品
Collecting used-paper products for recycle



收集發泡膠箱
Collecting foam boxes





海外考察 Overseas Study Tour

本處在二零零零年九月贊助一團由二十五名本地農友、顧問委員會成員及政府人員組成的訪問團，作為期十一天之海外考察，遠赴美國夏威夷學習當地先進的溫室及有機耕作技術。

The Organization sponsored a 11-day overseas study tour in September 2000 for a 25-member delegation, comprising local farmers, advisory board members and government officials to study the advanced greenhouse and organic production techniques in Hawaii, USA.



海外農場參觀
Overseas farm visit



探索新農業技術 Exploration of new agricultural technology

菜統處支持本地農友採納先進生產科技以增強其競爭力。本年度，農業發展基金撥款 1,358,393 元，用以發展可全年生產高價作物的環控溫室精耕技術。

The VMO supports adoption of advanced production technology by local farmers in order to enhance their competitiveness. During the year, \$1,358,393 has been appropriated from the agricultural development fund to develop the controlled-environment greenhouse technology for intensive year-round production of high-valued crops.

環控溫室 (外觀)
*controlled-environment greenhouse
(external view)*



業績成果

**Performance
and
Achievement**

業績成果 Performance and Achievement

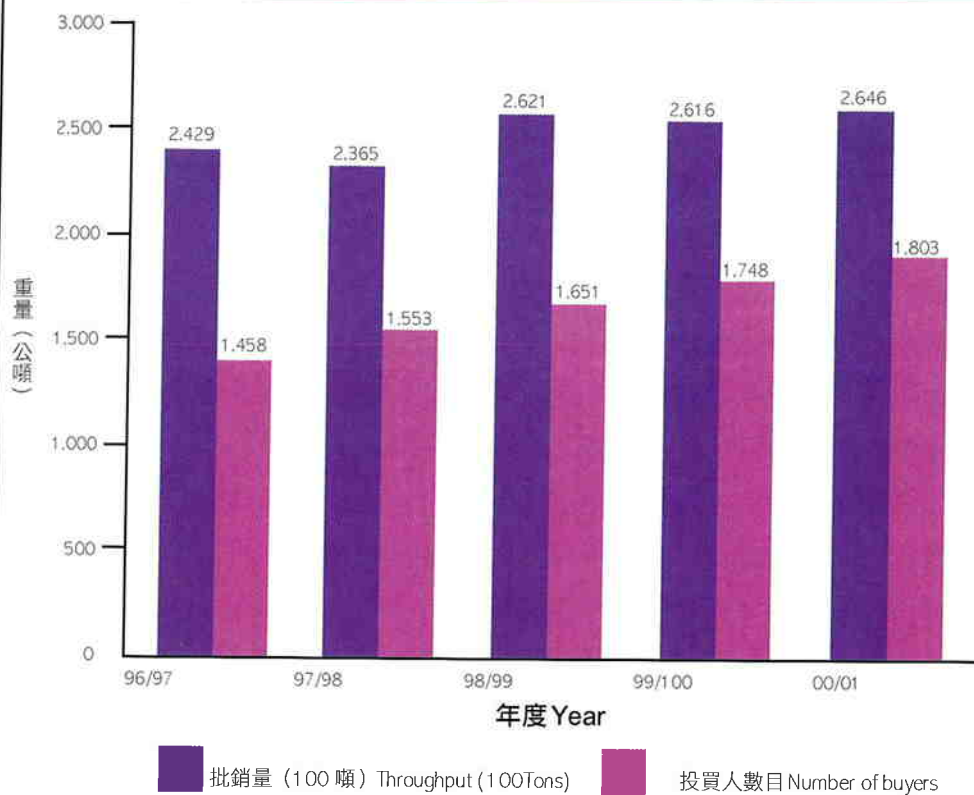
二零零零至二零零一年度經本處批銷的蔬菜共264,545公噸，佔全港批發量百分之四十五。菜統處批發市場仍為本港最大的蔬菜批發市場，為221名批發商及1,803名買家提供服務，並供應優質蔬菜予89個訂單合約客戶及233個指定信譽零售商。經銷的蔬菜重量、價值及其批發價格資料刊載於附錄三。

菜統處本年度的盈餘為18,294,601元，有關的核數師報告、收支計算表、資產負債表、現金流量表、已確認損益報表及賬目備註分別刊載於附錄四至九。

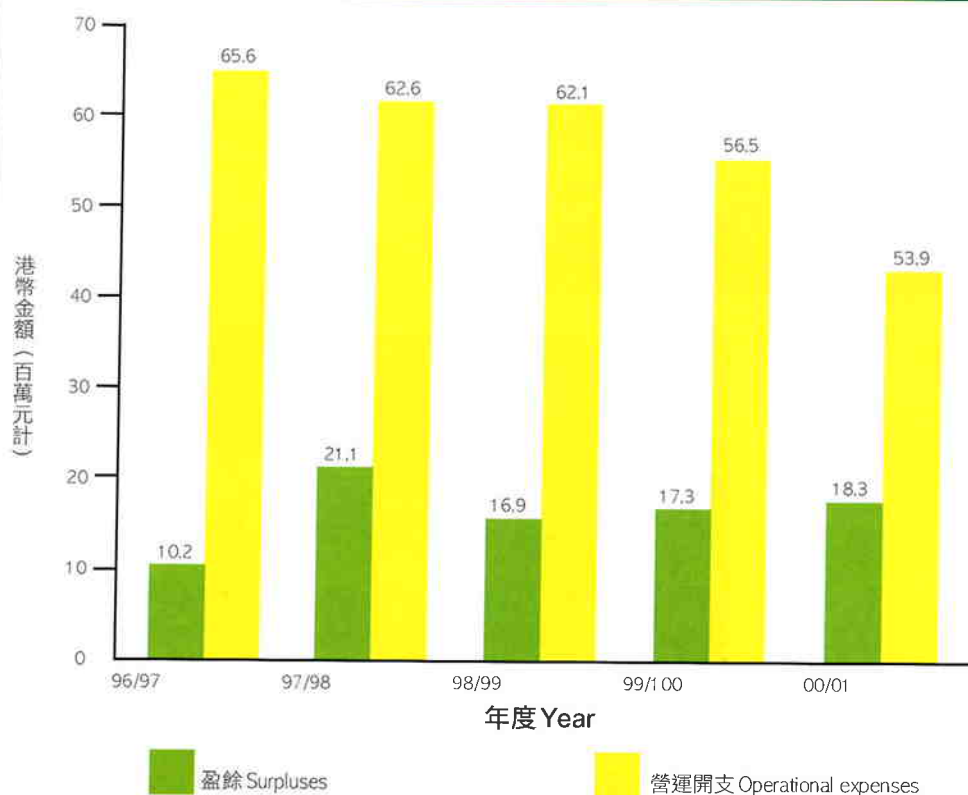
In 2000/2001, the VMO wholesaled 264,545 tonnes of vegetables representing 45% of the vegetables wholesaled in Hong Kong. Its wholesale market remained the largest in Hong Kong and provided services to 221 wholesalers and 1,803 buyers. It also supplied premium vegetables to 89 contract customers and designated 233 accredited retailers. Detailed information on the throughput by quantity, value and price is at Appendix 3.

The VMO made a surplus of \$18,294,601 during the year. The Auditors' Report, Income and Expenditure Account, Balance Sheet, Cash Flow Statement, Statement of Recognized Gains and Losses and Notes on the Accounts for the financial year 2000-2001 are at Appendices 4 to 9 respectively.

全年批銷量概略 Summary of annual throughput



盈餘及開支概略 Summary of surplus and expenditure





迎戰未來 Meeting Future Challenges

展望未來，蔬菜供應仍然充裕，菜價偏向較低水平。在面對日益增加的蔬菜直銷趨勢及其他批發市場之強烈競爭下，佣金收益將持續受壓。

菜統處會繼續落實資源增值計劃，精簡運作程序。在本年度，菜統處繼續將一些如清潔交易場地及上落籬隻等人力密集的工作機械化，以剷車取代。菜統處會在二零零二至零三年度落實辦公室自動化，提升批發市場的會計及銷售系統，為批發商和買家提供更佳服務。

The supply of vegetables is expected to remain abundant in the near future. Vegetable prices will continue to stay low. With the increasing trend of direct sales of vegetables and keen competitions from other wholesale markets, the commission income of VMO will continuously come under pressure.

The VMO will continue to implement Enhanced Productivity Program and streamline operation procedures. During the year, the VMO continued to mechanize labor-intensive works. For example, fork-lift trucks were used to clean up the sales floor and to load/unload baskets. The VMO will implement office automation in its accounting and sales system in 2002 - 03, with a view to providing better services to wholesalers and buyers.



剷車掃垃圾
Disposal of garbage by fork-lift truck

剷車上籬
Loading of baskets by fork-lift truck



附錄 APPENDICES

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- 三． 經蔬菜統營處銷售之蔬菜重量、價值及其批發價格
 3. Quantity, Value and Wholesale Price of Fresh Vegetables marketed through the Vegetable Marketing Organization

- 四． 2000/2001 核數師報告
 4. Auditors' Report, 2000/2001

- 五． 2000/2001 收支結算表
 5. Income and Expenditure Accounts, 2000/2001

- 六． 2000/2001 資產負債表
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- 七． 2000/2001 現金流量表
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 8. Statement of Recognized Gains and Losses, 2000/2001

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10. Agricultural Products Scholarship Fund - Auditors' Report, 2000/2001

- 十一．農產品獎學基金 - 2000/2001 收支結算表
11. Agricultural Products Scholarship Fund - Income and Expenditure Account, 2000/2001

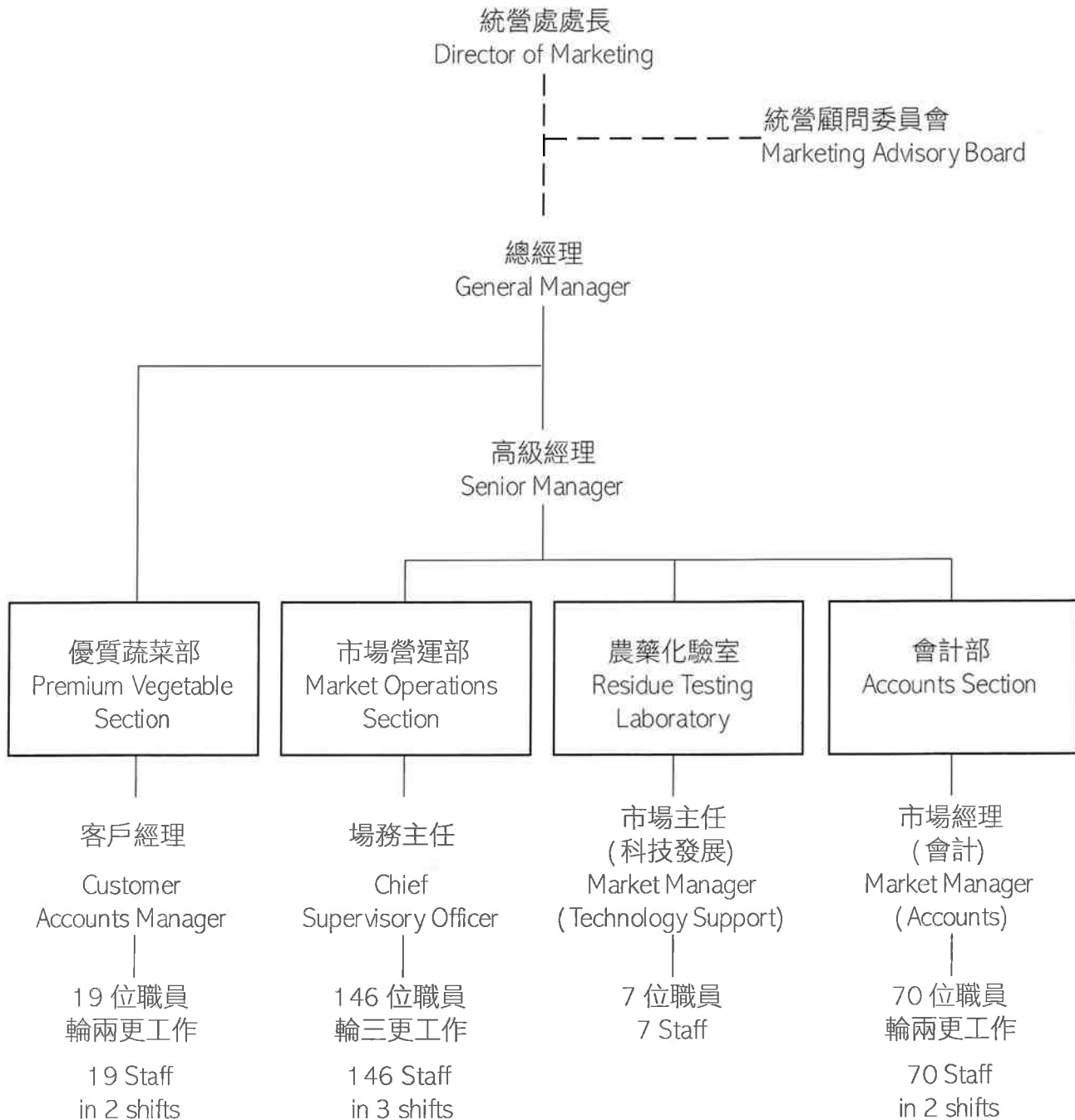
- 十二．農產品獎學基金 - 2000/2001 資產負債表
12. Agricultural Products Scholarship Fund - Balance Sheet, 2000/2001

- 十三．農產品獎學基金 - 賬目備註
13. Agricultural Products Scholarship Fund - Notes to the Accounts

附錄一 Appendix 1

蔬菜統營處之組織圖表

The Organization Chart of the Vegetable Marketing Organization



Remark : Total no. of staff in VMO as at 31.03.2001 is 247

備註 : 在2001年3月31日，蔬菜統營處合共有員工247人

附錄二 Appendix 2

統營顧問委員會之成員及職權範圍 MEMBERSHIP AND TERMS OF REFERENCE OF THE MARKETING ADVISORY BOARD

I. 職權範圍

Terms of reference

統營顧問委員會是一個法定諮詢團體。委員會就行政長官或統營處處長所轉介一切事項，向行政長官提供意見。

The board is a statutory consultative body for advising the Chief Executive upon any matters referred to it by the Chief Executive or the Director of Marketing.

II. 委員會成員

Membership

主席

Chairman

韋徐潔儀太平紳士 (統營處處長)

Mrs. Lessie WEI, S.B.S., JP. (Director of Marketing)

成員

Members

袁兆英先生 新同樂飲食(管理顧問)有限公司董事長

Mr. YUEN Siu-ying, Patrick Chairman of Sun Tung Lok Caterers (Management & Consultant) Ltd.

李金漢教授 香港中文大學市場學講座教授

Professor LEE Kam-hon Professor of Marketing at The Chinese University of Hong Kong

黃家和先生 金百加發展有限公司主席及董事總經理

Mr. Wong Ka-wa, Simon Group Chairman and Managing Director of Kampery Development Ltd.

鄧煥勳先生

Mr. TANG Nuen-fun

新界蔬菜產銷合作社有限責任聯合總社理事長

Chairman of the Federation of Vegetable Marketing Co-operative Societies, Ltd.

杜和先生

Mr. TO Wo

新界蔬菜產銷合作社有限責任聯合總社第一副理事長

The First Vice-Chairman of the Federation of Vegetable Marketing Co-operative Societies, Ltd.

羅如波先生

Mr. LAW Yu-bor

新界蔬菜產銷合作社有限責任聯合總社第二副理事長

The Second Vice-Chairman of the Federation of Vegetable Marketing Co-operative Societies, Ltd.

附錄三 Appendix 3

經銷菜餚管處銷售之蔬菜重量、價值及其批發價格
QUANTITY, VALUE AND WHOLESALE PRICE OF FRESH VEGETABLES
MARKETED THROUGH THE VEGETABLE MARKETING ORGANIZATION

期間 Period	本地 LOCAL					入口 IMPORTED					總計 TOTAL				
	重量(公噸) Quantity (Tonne)	價值(\$) Value (\$)	每千克 平均價格(元) Average Price per Kilogram (\$)	佔總銷量 之百分率 Percentage of Total Quantity marketed %	重量(公噸) Quantity (Tonne)	價值(\$) Value (\$)	每千克 平均價格(元) Average Price per Kilogram (\$)	佔總銷量 之百分率 Percentage of Total Quantity marketed %	重量(公噸) Quantity (Tonne)	價值(\$) Value (\$)	每千克 平均價格(元) Average Price per Kilogram (\$)	佔總銷量 之百分率 Percentage of Total Quantity marketed %	重量(公噸) Quantity (Tonne)	價值(\$) Value (\$)	每千克 平均價格(元) Average Price per Kilogram (\$)
*1985/86 to 1989/90	61,556	147,641,436	2.40	34.5	116,802	368,534,418	3.16	65.5	178,358	516,175,854	2.89	100.0	239,916	664,706,292	2.77
*1990/91 to 1994/95	44,058	117,342,241	2.66	19.6	180,832	735,225,681	4.07	80.4	224,890	852,567,922	3.79	100.0	268,948	970,134,803	3.57
*1995/96 to 1999/2000	26,477	74,141,755	2.80	10.7	221,811	822,689,557	3.71	89.3	248,288	896,831,312	3.61	100.0	274,765	970,973,067	3.53
4/2000	1,416	3,593,593	2.54	6.8	19,460	57,920,803	2.98	93.2	20,876	61,514,396	2.95	100.0	21,292	65,108,899	3.06
5/2000	1,620	4,769,502	2.94	7.3	20,689	67,921,967	3.28	92.7	22,309	72,691,469	3.26	100.0	22,929	79,463,476	3.42
6/2000	1,744	3,857,982	2.21	8.0	20,071	55,827,439	2.78	92.0	21,815	59,685,421	2.74	100.0	22,556	65,542,860	2.91
7/2000	1,660	3,480,795	2.10	7.7	19,802	61,631,578	3.11	92.3	21,462	65,112,373	3.03	100.0	22,124	70,544,746	3.17
8/2000	1,477	3,489,998	2.36	7.2	19,103	67,421,048	3.53	92.8	20,580	70,911,046	3.45	100.0	21,053	78,422,092	3.72
9/2000	1,159	2,745,603	2.37	5.6	19,425	68,699,508	3.54	94.4	20,584	71,445,111	3.47	100.0	21,743	73,190,222	3.36
10/2000	1,077	2,622,347	2.43	4.9	20,872	77,050,453	3.69	95.1	21,949	79,672,800	3.63	100.0	23,021	81,694,849	3.55
11/2000	1,282	2,809,640	2.19	5.7	21,050	70,726,921	3.36	94.3	22,332	73,536,561	3.29	100.0	23,614	76,343,102	3.23
12/2000	1,634	3,176,864	1.94	6.9	22,100	57,359,261	2.60	93.1	23,734	60,536,125	2.55	100.0	24,368	62,675,290	2.57
1/2001	1,896	3,546,388	1.87	8.0	21,717	55,769,585	2.57	92.0	23,613	59,315,973	2.51	100.0	25,226	61,835,558	2.45
2/2001	1,572	2,983,840	1.90	7.3	20,074	51,682,502	2.57	92.7	21,646	54,666,342	2.53	100.0	22,220	56,852,684	2.56
3/2001	1,699	2,996,724	1.76	7.2	21,946	54,195,210	2.47	92.8	23,645	57,191,934	2.42	100.0	25,591	59,187,168	2.31
總計 TOTAL	18,236	40,073,276	2.20	6.9	246,309	746,206,275	3.03	93.1	264,545	786,279,551	2.97	100.0	290,790	872,548,826	3.01

5 年 平 均 數
Average of 5 years

附錄四 Appendix 4

核數師報告書

就蔬菜統營處之賬目致統營處處長

(該處乃根據香港法例第 277 章《農產品(統營)條例》賦予統營處處長的權力而成立)

本核數師已完成審核附錄五至九之賬目，該等賬目乃按照香港普遍採納之會計原則編製。

統營處處長及核數師各自之責任

香港法例第 277 章《農產品(統營)條例》規定統營處處長須設存適當之賬目，而統營處處長已決定該賬目須顯示真實兼公平之財政狀況。在編製該等真實兼公平之賬目時，統營處處長必須採用適當之會計政策，並且貫徹應用該等會計政策。

本核數師之責任是根據審核之結果，對該等賬目作出獨立意見，並向統營處處長報告。

AUDITORS' REPORT TO THE DIRECTOR OF MARKETING ON THE ACCOUNTS OF THE VEGETABLE MARKETING ORGANIZATION

(established under the authority vested in the Director of Marketing by the Agricultural Products (Marketing) Ordinance, Chapter 277)

We have audited the accounts on Appendices 5 to 9 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

Respective responsibilities of Director of Marketing and auditors

The Agricultural Products (Marketing) Ordinance, Chapter 277, requires the Director of Marketing to keep proper accounts and the Director of Marketing has resolved that the accounts shall 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.

附錄四 Appendix 4

意見之基礎

本核數師已按照香港會計師公會所頒佈之核數準則進行審核工作。審核範圍包括以抽查方式查核與賬目所載數額及披露事項有關之憑證，亦包括評審統營處處長於編製賬目時所作之重大估計和判斷，所採用之會計政策是否適合統營處之具體情況，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之資料及解釋為目標，以便獲得充分憑證；就該等賬目是否存有重大錯誤陳述，作出合理之確定。在作出意見時，本核數師亦已評估該等賬目所載之資料在整體上是否足夠。本核數師相信我們之審核工作已為下列意見提供合理之基礎。

意見

本核數師認為，上述之賬目足以真實兼公平地顯示統營處於二零零一年三月三十一日結算時之財政狀況，及統營處截至該日止年度之盈餘及現金流量。

羅兵咸永道會計師事務所
執業會計師

香港，二零零一年七月十一日

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 judgments made by the Director of Marketing in the preparation of the accounts, and of whether the accounting policies are appropriate to the Organization's circumstances, 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 of our opinion.

Opinion

In our opinion, the accounts give a true and fair view of the state of the Organization's affairs as at 31 March 2001 and of its surplus and cash flows for the year then ended.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 11 July 2001

附錄五 Appendix 5

蔬菜統營處 VEGETABLE MARKETING ORGANIZATION

收支結算表 INCOME AND EXPENDITURE ACCOUNT 截至二零零一年三月三十一日止年度 FOR THE YEAR ENDED 31 MARCH 2001

	備註 Note	2001 港元 HK\$	2000 港元 HK\$
經營收益 Operating income			
佣金收益 Commission		78,627,665	81,986,304
回佣 Rebate		(27,335,265)	(28,430,901)
		51,292,400	53,555,403
優質蔬菜銷售淨收益 Net income on sale of premium vegetables	4		
優質蔬菜銷售 Sale of premium vegetables		13,639,335	14,611,787
銷貨成本 Cost of goods sold		(8,981,410)	(10,312,403)
		4,657,925	4,299,384
銷貨毛利 Gross profit		4,657,925	4,299,384
佣金收入 Commission income		20,275	43,256
直接經營支出 Direct operating expenses		(92,078)	(187,714)
		4,586,122	4,154,926
雜項收益 Sundry income		2,098,386	2,625,932
		57,976,908	60,336,261
非營業收益 Non-trading income			
銀行存款利息收益 Interest income on bank deposits		14,103,100	13,460,452
其他收益 Other income		105,777	67,653
		14,208,877	13,528,105
總收益 Total income		72,185,785	73,864,366
經營支出 Operating expenses			
薪津及其他福利 Salaries, wages and other benefits		(43,751,461)	(46,094,222)
營業費 General working expenses			
租金、差餉及許可證費用 Rent, rates and permit fees	5	(1,661,990)	(1,631,081)
印刷及文具費 Printing and stationery		(216,552)	(310,397)
水電 Utility services		(773,514)	(784,979)
保養及修理 Maintenance and minor improvements		(250,486)	(224,988)
菜籠 Vegetable baskets		(27,200)	(19,219)
用具及設備 Stores and equipment		(369,034)	(276,068)
雜項支出 Miscellaneous expenses		(278,827)	(153,663)
員工福利 Staff welfare		(253,388)	(264,857)
員工培訓 Staff training		(21,960)	(23,000)
舟車費 Travelling expenses		(98,068)	(92,770)
防護服及制服 Protective clothing and uniforms		(9,862)	(2,708)
保險費 Insurance		(131,560)	(79,167)
核數師酬金 Auditors' remuneration		(184,900)	(184,900)
失菜賠償 Compensation for lost vegetables		(2,346)	-
市場保安費 Market security		(779,188)	(848,837)
		(5,058,875)	(4,896,634)
結存結轉 Balance carried forward		(48,810,336)	(50,990,856)

附錄五

Appendix 5

蔬菜統營處
VEGETABLE MARKETING ORGANIZATION

收支結算表
INCOME AND EXPENDITURE ACCOUNT
截至二零零一年三月三十一日止年度(續)
FOR THE YEAR ENDED 31 MARCH 2001 (Continued)

	備註 Note	2001 港元 HK\$	2000 港元 HK\$
承前結存 Balance brought forward		(48,810,336)	(50,990,856)
運輸費 Transportation expenses		(3,331,074)	(3,789,350)
折舊 Depreciation		(850,633)	(792,275)
菜聯社及合作社津貼費 Subsidy to federation and co-operative societies		(676,871)	(675,671)
刊物及宣傳費 Publication and publicity		(88,268)	(183,539)
援助金 Grants-in-aid		(102,783)	(33,000)
呆賬準備 Provision for doubtful debts		-	(21,474)
法律費用 Legal fees		(15,950)	(26,000)
		(53,875,915)	(56,512,165)
其他支出 Other expenses			
出售固定資產虧蝕 Loss on disposal of fixed assets		(15,269)	(7,026)
總支出 Total expenses		(53,891,184)	(56,519,191)
本年度盈餘 Surplus for the year	9	18,294,601	17,345,175

附錄六 Appendix 6

蔬菜統營處 VEGETABLE MARKETING ORGANIZATION

資產負債表 BALANCE SHEET 二零零一年三月三十一日 AS AT 31 MARCH 2001

	備註 Note	2001 港元 HK\$	2000 港元 HK\$
固定資產 Fixed assets	6	3,274,933	3,385,662
流動資產 Current assets			
存貨 Stocks		602,144	642,229
農民貸款及應收利息 Loans and interest receivable from farmers		2,722,172	2,917,516
應收及預付款項 Accounts receivable and prepayments		10,046,128	10,229,685
銀行存款及手頭現金 Cash at bank and in hand		343,363,266	322,457,690
		356,733,710	336,247,120
流動負債 Current liabilities			
應付款項及各項準備 Accounts payable and provisions		(7,859,164)	(8,562,135)
蔬菜投買人按金 Vegetable buyers' deposits		(4,902,095)	(4,906,538)
		(12,761,259)	(13,468,673)
流動資產淨值 Net current assets		343,972,451	322,778,447
		347,247,384	326,164,109
代表 Represented by :			
一般基金 General Fund			
滾存盈餘 Accumulated surplus	9	241,406,114	223,111,513
特別基金 Specific funds			
外來補助金用作資本支出 Funds provided from external sources for capital expenditure		1,764,104	1,764,104
蔬菜統營處貸款基金 VMO Loan Fund	7	10,256,999	9,940,168
蔬菜統營處農業發展基金 VMO Agricultural Development Fund	8	93,820,167	91,348,324
		105,841,270	103,052,596
統營處處長 韋徐潔儀 (Signed) Mrs Lessie WEI Director of Marketing			
香港，二零零一年七月十一日 Hong Kong, 11 July 2001			
		347,247,384	326,164,109

附錄七 Appendix 7

蔬菜統營處 VEGETABLE MARKETING ORGANIZATION

現金流量表 CASH FLOW STATEMENT 截至二零零一年三月三十一日止年度 FOR THE YEAR ENDED 31 MARCH 2001

	備註 Note	2001 港元 HK\$	2000 港元 HK\$
經營業務現金流入淨額 Net cash inflow from operating activities	10(a)	<u>6,162,283</u>	<u>4,212,812</u>
投資回報及融資成本現金流入淨額 Net cash inflow from returns on investments and servicing of finance			
已收利息 Interest received		<u>13,938,711</u>	<u>13,879,098</u>
投資活動 Investing activities			
購入固定資產 Purchase of fixed assets		(761,942)	(417,832)
出售固定資產收入 Proceeds from sale of fixed assets		22,298	1,900
超過3個月到期的銀行定期存款存放淨額 Net placement of fixed bank deposits with maturity over three months		(20,270,000)	(15,730,000)
投資活動現金流出淨額 Net cash outflow from investing activities		<u>(21,009,644)</u>	<u>(16,145,932)</u>
現金及現金等值物(減少)/增加 (Decrease)/increase in cash and cash equivalents		(908,650)	1,945,978
4月1日的現金及現金等值物 Cash and cash equivalents at 1 April		<u>6,719,608</u>	<u>4,773,630</u>
3月31日的現金及現金等值物 Cash and cash equivalents at 31 March	10(c)	<u>5,810,958</u>	<u>6,719,608</u>

附錄八

Appendix 8

蔬菜統營處

VEGETABLE MARKETING ORGANIZATION

已確認損益報表

STATEMENT OF RECOGNISED GAINS AND LOSSES

截至二零零一年三月三十一日止年度

FOR THE YEAR ENDED 31 MARCH 2001

	2001			2000	
	蔬菜統營處 貸款基金 VMO Loan Fund 港元 HK\$ (備註 7) (note 7)	蔬菜統營處 農業發展基金 VMO Agricultural Development Fund 港元 HK\$ (備註 8) (note 8)	一般基金 General Fund 港元 HK\$ (備註 9) (note 9)	總計 Total 港元 HK\$	總計 Total 港元 HK\$
農地復耕計劃的租金收入 Rental income from land rehabilitation scheme	-	2,113	-	2,113	12,277
利息收益 Interest income	494,331	5,492,817	-	5,987,148	6,164,723
呆賬準備撥回 Write back of provision for doubtful debts	-	-	-	-	38,556
呆賬準備 Provision for doubtful debts	(177,500)	-	-	(177,500)	-
農地復耕計劃 Land rehabilitation scheme					
保養及修理 Repairs and maintenance	-	(25,790)	-	(25,790)	(1,800)
租金 Rent	-	(2,113)	-	(2,113)	(12,277)
出售固定資產虧蝕 Loss on disposal of fixed assets	-	(3,639)	-	(3,639)	(11,543)
雜項支出 Miscellaneous expenditure	-	-	-	-	(25)
折舊 Depreciation	-	(14,022)	-	(14,022)	(11,431)
研究及發展經費 Research and development	-	-	-	-	(284,227)
建設及改善公用農業設施的費用 Construction and improvement of communal agricultural facilities	-	-	-	-	(189,450)
信譽農場計劃推廣及發展 Promotion and development of the Accredited Farm Scheme	-	(511,870.0)	-	(511,870)	(1,155,114)
發展環控溫室蔬菜生產 Controlled Environment Greenhouse Production	-	(1,358,393)	-	(1,358,393)	(25,000)
更新蕉坑自然教育中心農業展覽館 Refurbishment of the Agricultural Exhibition Hall at LNEC	-	(194,612)	-	(194,612)	(1,493,971)
研究有機農業的可行性 Promotion of Organic Farming	-	(912,348)	-	(912,348)	-
其他 Others	-	(300)	-	(300)	(300)
未於收支結算表確認之收益額 Gains not recognised in the income and expenditure account	316,831	2,471,843	-	2,788,674	3,030,418
已於收支結算表確認之本年度盈餘 Surplus for the year recognised in the income and expenditure account	-	-	18,294,601	18,294,601	17,345,175
已確認損益總額 Total recognised gains and losses	316,831	2,471,843	18,294,601	21,083,275	20,375,593

附錄九

Appendix 9

蔬菜統營處

賬目備註

1 蔬菜統營處的法定地位

蔬菜統營處是根據香港法例第277章《農產品(統營)條例》成立。該條例規定九龍及新界區的蔬菜必須經由本處轄下的蔬菜批發市場批售，而貨主須按所出售的蔬菜總值向本處繳付百分之十的佣金，作為提供一切市場服務的收費。

統營處的佣金收入主要依賴：

- (i) 蔬菜貨主在多大程度上依照《農產品(統營)條例》的規定將他們的農產品運送到本處轄下的蔬菜市場出售；及
- (ii) 對蔬菜售價有影響的當時市道。

2 主要會計政策

(a) 編製基準

本賬目乃依據歷史成本常規法，並按照香港普遍採納之會計原則及香港會計師公會頒佈之會計準則編製。

(b) 收益確認

- (i) 佣金收益是根據在統營處市場內蔬菜實際交易的價格按應收項目計算方式入賬。根據同一交易的價格，統營處會在佣金減去百分之三至四的回佣。
- (ii) 出售優質蔬菜收益於送貨後入賬。
- (iii) 銀行存款及農民貸款的利息收益是根據本金結餘及適用利率按時間比例入賬。

VEGETABLE MARKETING ORGANIZATION

NOTES TO THE ACCOUNTS

1 Status of the Organization

The Organization is formed under the Agricultural Products (Marketing) Ordinance, Chapter 277 which requires that, in the Kowloon Area and in the New Territories Area, vegetables be bought or sold wholesale at the wholesale vegetable market operated by the Organization. A vegetable seller shall pay to the Organization, for the services provided in respect of such sale, a commission at the rate of ten per cent of the price for which the vegetables are sold.

The amount of commission income accruing to the Organization therefore depends significantly on :

- (i) the degree of the vegetable sellers' compliance with the Agricultural Products (Marketing) Ordinance by bringing their produce into the Organization's market for sale; and
- (ii) the market conditions prevailing in the market which influence the sale price of the vegetables.

2. Principal accounting policies

(a) Basis of preparation

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) Recognition of income

- (i) Commission income is recognised based on the price of the vegetable transactions concluded in the Organization's market on an accruals basis. Commission income is reduced by rebates which is recognised at rates ranging from 3% to 4% based on the price of the same vegetable transactions.
- (ii) Sale of premium vegetables is recognised as income upon delivery of premium vegetables.
- (iii) Interest income on bank deposits and loans to farmers is recognised on a time proportion basis, taking into account the principal amounts outstanding and the interest rates applicable.

附錄九 Appendix 9

蔬 菜 統 營 處

賬 目 備 註

2 主要會計政策(續)

(c) 經營租賃

擁有資產之風險及回報基本上全部由出租人保留之租賃，皆作為經營租賃入賬。經營租賃之租金在租賃期內以直線法在收支結算表中支銷。

(d) 固定資產

固定資產是以原值減累積折舊入賬。固定資產以直線法於其估計可用年限內，將其原值撇銷，採用之折舊年率如下：

土地	依據契約尚餘年期平均分攤	
樓宇：	長沙灣菜市場	5%
	收集站	10%
傢具、裝置及設備		10%
車輛		20%
機器及其他		20%

(e) 存貨

存貨按成本或可變現淨值計算，二者以較低者為準。成本指購貨原價，並且採用先入先出法計算。可變現淨值是根據貨品在資產負債表日期後，在正常售賣情況下的售價或管理階層根據當時的市道對售價作出的估計而釐定。

3 稅項

由於根據香港法例第 112 章稅務條例第 87 條，統營處獲豁免繳納稅項，因此並無作利得稅準備。

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2 Principal accounting policies (Continued)

(c) Operating leases

Leases where substantially all the risks and rewards of ownership of assets remain with the lessor are accounted for as operating leases. Rentals applicable to such operating leases are charged to the income and expenditure account on a straight line basis over the lease term.

(d) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the cost of fixed assets over their anticipated useful lives on a straight line basis at the following annual rates :

Land	Over the remaining period of the lease	
Buildings:	Cheung Sha Wan	
	Vegetable Market	5%
	Building at depots	10%
Furniture, fixtures and equipment		10%
Motor vehicles		20%
Machinery and others		20%

(e) Stocks

Stocks are valued at the lower of cost and net realisable value. Cost is the purchase cost computed using the first in first out method. Net realisable value is determined by reference to the sales proceeds of items sold in the ordinary course of business subsequent to the balance sheet date or to management estimates of selling prices based on prevailing market conditions.

3 Taxation

No Hong Kong profits tax has been provided as the Organization is exempted under Section 87 of the Inland Revenue Ordinance, Cap 112, from any tax chargeable under the Ordinance.

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4 優質蔬菜銷售淨收益
Net income on sale of premium vegetables

截至二零零一年三月三十一日止年度銷售優質蔬菜的收支情況如下：

The income and expenditure on the sale of premium vegetables for the year ended 31 March 2001 were as follows :

	2001 港元 HK\$	2000 港元 HK\$
收入 Income		
優質蔬菜銷售 Sale of premium vegetables	13,639,335	14,611,787
銷貨成本 Cost of goods sold :		
期初存貨 Opening stock	35,332	36,574
購貨 Purchases	8,989,791	10,311,161
期末存貨 Closing stock	(43,713)	(35,332)
銷售毛利 Gross profit	4,657,925	4,299,384
佣金收入 Commission income	20,275	43,256
直接經營支出 Direct operating expenses		
銷貨回佣 Rebates	(87,392)	(177,043)
銀行手續費 Bank charges	(150)	(9,901)
搬運費用 Handling fee	(4,461)	-
報關費用 Declaration charges	(75)	(770)
	(92,078)	(187,714)
	4,586,122	4,154,926

5 租金、差餉及許可證費用 Rent, rates and permit fees

土地及樓宇經營租賃的租金為630,500港元(二零零零年: 630,500港元)已包括在這項支出內。

Operating lease rental for land and buildings amounting to HK\$630,500 (2000: HK\$630,500) was included in this expenditure item.

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6 固定資產
Fixed assets

	市場及菜站 Market and depots				蔬菜統營處 農業發展基金 VMO Agricultural Development Fund		總計 Total 港元HK\$
	批租土地 及樓宇 Leasehold land and buildings 港元HK\$	傢具及 裝置 Furniture and fixtures 港元HK\$	車輛 Motor vehicles 港元HK\$	機器及 其他 Machinery and others 港元HK\$	總計 Total 港元HK\$	傢具、裝置 及設備 Furniture, fixtures and equipment 港元HK\$	
資產原值 Cost							
2000年4月1日 At 1 April 2000	4,446,130	7,522,255	4,922,478	222,327	17,113,190	200,108	17,313,298
增購 Additions	-	196,981	548,161	16,800	761,942	33,190	795,132
劃銷 Disposals	-	(273,230)	(542,575)	(35,548)	(851,353)	(28,077)	(879,430)
2001年3月31日 At 31 March 2001	<u>4,446,130</u>	<u>7,446,006</u>	<u>4,928,064</u>	<u>203,579</u>	<u>17,023,779</u>	<u>205,221</u>	<u>17,229,000</u>
累積折舊 Accumulated depreciation							
2000年4月1日 At 1 April 2000	4,321,021	4,445,916	4,847,768	166,863	13,781,568	146,068	13,927,636
本年折舊 Charge for the year	2,648	634,834	184,342	28,809	850,633	14,022	864,655
劃銷撥回 Written back on disposals	-	(236,433)	(542,575)	(34,778)	(813,786)	(24,438)	(838,224)
2001年3月31日 At 31 March 2001	<u>4,323,669</u>	<u>4,844,317</u>	<u>4,489,535</u>	<u>160,894</u>	<u>13,818,415</u>	<u>135,652</u>	<u>13,954,067</u>
賬面淨值 Net book value							
2001年3月31日 At 31 March 2001	<u>122,461</u>	<u>2,601,689</u>	<u>438,529</u>	<u>42,685</u>	<u>3,205,364</u>	<u>69,569</u>	<u>3,274,933</u>
2000年3月31日 At 31 March 2000	<u>125,109</u>	<u>3,076,339</u>	<u>74,710</u>	<u>55,464</u>	<u>3,331,622</u>	<u>54,040</u>	<u>3,385,662</u>

(備註8)
(note 8)

本處的批租土地是在香港以中期租約持有。

The Organization's leasehold land is held under medium-term lease in Hong Kong.

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7 蔬菜統營處貸款基金
VMO Loan Fund

	2001 港元 HK\$	2000 港元 HK\$
本金 Capital	2,608,000	2,608,000
4月1日滾存盈餘 Accumulated surplus at 1 April	7,332,168	6,801,474
農民貸款利息收益 Interest income on loans to farmers	130,141	144,481
銀行存款利息收益 Interest income on bank deposits	364,190	347,657
	494,331	492,138
呆賬準備撥回 Write back of provision for doubtful debts	-	38,556
呆賬準備 Provision for doubtful debts	(177,500)	-
本年度盈餘 Surplus for the year	316,831	530,694
3月31日滾存盈餘 Accumulated surplus at 31 March	7,648,999	7,332,168
	10,256,999	9,940,168

下列代表蔬菜統營處貸款基金之資產及負債已包括在資產負債表(附錄六)的資產及負債賬項內:
The VMO Loan Fund is represented by the following assets and liabilities which have been included in the assets and liabilities in the balance sheet on Appendix 6 :

蔬菜統營處貸款 VMO Loans

農民貸款 Loans to farmers	3,086,525	3,124,625
應收利息 Accrued interest	112,672	92,416
	3,199,197	3,217,041
呆賬準備 Provision for doubtful debts	(477,025)	(299,525)
	2,722,172	2,917,516
流動資產 Current assets		
應收款項 Accounts receivable	67,773	47,193
銀行存款 Cash at bank	7,467,054	6,975,494
	7,534,827	7,022,687
流動負債 Current liability		
應付款項 Accounts payable	-	(35)
流動資產淨值 Net current assets	7,534,827	7,022,652
資產淨值 Net assets	10,256,999	9,940,168

蔬菜統營處貸款基金之設立，主要是為農民提供生產用途之貸款。
The Vegetable Marketing Organization Loan Fund was set up for making loans to farmers for productive purposes.

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蔬菜統營處

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8 蔬菜統營處農業發展基金

VMO Agricultural Development Fund

	2001 港元 HK\$	2000 港元 HK\$
本金 Capital	70,000,000	70,000,000
4月1日滾存盈餘 Accumulated surplus at 1 April	21,348,324	18,848,600
收入 Income		
農地復耕計劃的租金收入 Rental income from land rehabilitation scheme	2,113	12,277
銀行存款利息收益 Interest income on bank deposits	5,492,817	5,672,585
	<u>5,494,930</u>	<u>5,684,862</u>
支出 Expenditure		
農地復耕計劃 Land rehabilitation scheme		
保養及修理 Repairs and maintenance	(25,790)	(1,800)
租金 Rent	(2,113)	(12,277)
出售固定資產虧蝕 Loss on disposal of fixed assets	(3,639)	(11,543)
雜項支出 Miscellaneous expenditure	-	(25)
折舊 Depreciation	(14,022)	(11,431)
研究及發展經費 Research and development	-	(284,227)
建設及改善公用農業設施的費用 Construction and improvement of communal agricultural facilities	-	(189,450)
信譽農場計劃推廣及發展 Promotion and development of the Accredited Farm Scheme	(511,870)	(1,155,114)
發展環控溫室蔬菜生產 Controlled-Environment Greenhouse Production	(1,358,393)	(25,000)
更新蕉坑自然教育中心農業展覽館 Refurbishment of the Agricultural Exhibition Hall at LNEC	(194,612)	(1,493,971)
研究有機農業的可行性 Promotion of Organic Farming	(912,348)	-
其他 Others	(300)	(300)
	<u>(3,023,087)</u>	<u>(3,185,138)</u>
本年度盈餘 Surplus for the year	<u>2,471,843</u>	<u>2,499,724</u>
3月31日滾存盈餘 Accumulated surplus at 31 March	<u>23,820,167</u>	<u>21,348,324</u>
	<u>93,820,167</u>	<u>91,348,324</u>

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蔬菜統營處 VEGETABLE MARKETING ORGANIZATION 賬目備註 NOTES TO THE ACCOUNTS

8 蔬菜統營處農業發展基金 (續) VMO Agricultural Development Fund (Continued)

	2001 港元 HK\$	2000 港元 HK\$
下列代表蔬菜統營處農業發展基金之資產及負債已包括在資產負債表(附錄六)的資產負債賬項內： The VMO Agricultural Development Fund is represented by the following assets and liabilities which have been included in the assets and liabilities in the balance sheet on Appendix 6:		
固定資產(備註6) Fixed assets(note 6)	69,569	54,040
流動資產 Current assets		
存貨 Stocks	351,975	365,750
應收及預付款項 Accounts receivable and prepayments	1,175,611	1,292,354
銀行存款 Cash at bank	92,285,254	91,232,588
	93,812,840	92,890,692
流動負債 Current liability		
應付款項 Accounts payable	(62,242)	(1,596,408)
流動資產淨值 Net current assets	93,750,598	91,294,284
資產淨值 Net assets	93,820,167	91,348,324

蔬菜統營處農業發展基金的成立目的是提供資金或資助農業研究及發展計劃，農地復耕計劃，建設及改善公用農業設施，給予農民及從事農業人士在職訓練，利用展覽及其他宣傳方式等，促進農業。

The Agricultural Development Fund was set up for promoting local agriculture through financing or subsidising various agricultural research and development projects, agricultural land rehabilitation scheme, construction and improvement of communal agriculture facilities, vocational training for farmers and agricultural workers, exhibitions and other publicity means to promote agriculture.

9 一般基金 - 滾存盈餘 General fund - accumulated surplus

	2001 港元 HK\$	2000 港元 HK\$
4月1日結存 Balance at 1 April	223,111,513	205,766,338
本年度盈餘 Surplus for the year	18,294,601	17,345,175
3月31日結存 Balance at 31 March	241,406,114	223,111,513

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蔬菜統營處

VEGETABLE MARKETING ORGANIZATION

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10 現金流量表備註

Notes to the cash flow statement

(a) 按經營業務現金流入淨額調節本年度盈餘	備註	2001	2000
Reconciliation of surplus for the year to net cash inflow from operating activities	Note	港元 HK\$	港元 HK\$
本年度盈餘 Surplus for the year		18,294,601	17,345,175
銀行存款利息收益 Interest income on bank deposits		(14,103,100)	(13,460,452)
折舊 Depreciation		850,633	792,275
呆賬準備 Provision for doubtful debts		-	21,474
出售固定資產虧蝕 Loss on disposal of fixed assets		15,269	7,026
存貨減少 Decrease in stocks		26,310	48,611
應收及預付款項減少 Decrease in accounts receivable and prepayments		251,783	292,680
應付款項及各項準備增加/(減少) Increase / (decrease) in accounts payable and provisions		831,230	(839,850)
蔬菜投買人按金(減少)/增加 (Decrease) / increase in vegetable buyers' deposits		(4,443)	5,873
經營業務現金流入淨額 Net cash inflow from operating activities		6,162,283	4,212,812
 (b) 按現金及現金等值物調節特別基金盈餘		 2001	 2000
Reconciliation of surplus of specific funds to cash and cash equivalents		港元 HK\$	港元 HK\$
蔬菜統營處貸款基金 VMO Loan Fund			
本年度盈餘 Surplus for the year		316,831	530,694
呆賬準備撥回 Write back of provision for doubtful debts		-	(38,556)
呆賬準備 Provision for doubtful debts		177,500	-
農民貸款及應收利息減少 Decrease in loans to farmers and accrued interest		17,844	530,548
應收款項增加 Increase in accounts receivable		(20,580)	(165)
應付款項(減少)/增加 (Decrease)/increase in accounts payable		(35)	35
銀行定期存款(存放)/提取淨額 Net (placement) / withdrawal of fixed bank deposits		(550,000)	500,000
現金及現金等值物(減少)/增加 (Decrease)/increase in cash and cash equivalents		(58,440)	1,522,556
4月1日的現金及現金等值物 Cash and cash equivalents at 1 April		5,975,494	4,452,938
3月31日的現金及現金等值物 Cash and cash equivalents at 31 March	10(c)	5,917,054	5,975,494
 蔬菜統營處農業發展基金 VMO Agricultural Development Fund			
本年度盈餘 Surplus for the year		2,471,843	2,499,724
折舊 Depreciation		14,022	11,431
出售固定資產虧蝕 Loss on disposal of fixed assets		3,639	11,543
應收及預付款項減少 Decrease in accounts receivable and prepayments		116,743	103,908
應付款項(減少)/增加 (Decrease) / increase in accounts payable		(1,534,166)	1,552,929
存貨減少 Decrease in stocks		13,775	47,500
銀行定期存款存放淨額 Net placement of fixed bank deposits		(3,330,000)	(2,000,000)
購入固定資產 Purchase of fixed assets		(33,190)	-
現金及現金等值物(減少)/增加 (Decrease)/increase in cash and cash equivalents		(2,277,334)	2,227,035
4月1日的現金及現金等值物 Cash and cash equivalents at 1 April		2,282,588	55,553
3月31日的現金及現金等值物 Cash and cash equivalents at 31 March	10(c)	5,254	2,282,588

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10 現金流量表備註(續) Notes to the cash flow statement(continued)

(c) 現金及現金等值物結存分析 Analysis of balances of cash and cash equivalents

	備註 Note	2001 港元 HK\$	2000 港元 HK\$
銀行存款及手頭現金 Cash at bank and in hand		343,363,266	322,457,690
減 Less:			
一般基金 General Fund			
超過3個月到期的定期存款 Time deposits with maturity over three months		(237,800,000)	(217,530,000)
銀行存款-蔬菜統營處貸款基金 Cash at bank - VMO Loan Fund			
現金及現金等值物 Cash and cash equivalents	10(b)	(5,917,054)	(5,975,494)
超過3個月到期的定期存款 Time deposits with maturity over three months		(1,550,000)	(1,000,000)
銀行存款 - 蔬菜統營處農業發展基金 Cash at bank - VMO Agricultural Development Fund			
現金及現金等值物 Cash and cash equivalents	10(b)	(5,254)	(2,282,588)
超過3個月到期的定期存款 Time deposits with maturity over three months		(92,280,000)	(88,950,000)
		5,810,958	6,719,608
		5,810,958	6,719,608

11 資本承擔 Capital commitments

本處於二零零一年三月三十一日在賬項內未撥備之資本承擔如下：

At 31 March 2001, the Organization had capital commitments outstanding and not provided for in the accounts as follows:

	2001 港元 HK\$	2000 港元 HK\$
已簽合約 Contracted for	319,900	-
	319,900	-

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蔬菜統管處

賬目備註

12 或然負債

於二零零一年三月三十一日，本處共有 246名（二零零零年：264名）僱員到達僱傭條例規定於終止僱傭關係時合資格領取長期服務金所需之服務年期。本處僅須在符合僱傭條例規定之情況下終止僱傭關係時支付上述長期服務金。

倘所有該等僱員在符合僱傭條例規定之情況下終止僱傭關係，則本處於二零零一年三月三十一日有關長期服務金之估計負債將為7,674,000港元（二零零零年：7,966,000港元），本賬目就此作出之準備為1,075,000港元（二零零零年：46,000港元）。

VEGETABLE MARKETING ORGANIZATION

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12 Contingent liabilities

At 31 March 2001, 246 (2000: 264) employees of the Organization have completed the required number of years of service under the Employment Ordinance to be eligible for long service payment on termination of their employment. The Organization is only liable to make such payments where the termination meets the required circumstances specified in the Employment Ordinance.

In the event of termination of all these employees meeting the circumstances required by the Employment Ordinance, the Organization's estimated liability in respect of long service payment as at 31 March 2001 would be HK\$7,674,000 (2000 : HK\$7,966,000) of which HK\$1,075,000 (2000 : HK\$46,000) has been provided for in the accounts

附錄十

Appendix 10

核數師報告書
就農產品獎學基金(「基金」)
之賬目致信託人
(該基金乃根據香港法例第
277章《農產品(統營)條
例》而成立)

本核數師已完成審核附錄十一至十三之賬目，該等賬目乃按照香港普遍採納之會計原則編製。

信託人及核數師各自之責任

香港法例第277章《農產品(統營)條例》規定信託人須設存適當之賬目，而信託人已決定該賬目須顯示真實兼公平之財政狀況。在編製該等真實兼公平之賬目時，信託人必須採用適當之會計政策，並且貫徹應用該等會計政策。

本核數師之責任是根據審核之結果，對該等賬目作出獨立意見，並向信託人報告。

AUDITORS' REPORT TO THE TRUSTEE ON THE ACCOUNTS OF THE AGRICULTURAL PRODUCTS SCHOLARSHIP FUND ("the Fund")
(established under the Agricultural Products (Marketing) Ordinance, Chapter 277)

We have audited the accounts on Appendices 11 to 13 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

Respective responsibilities of the Trustee and auditors

The Agricultural Products (Marketing) Ordinance, Chapter 277, requires the Trustee to keep proper accounts and the Trustee has resolved that the accounts shall 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.

附錄十 Appendix 10

意見之基礎

本核數師已按照香港會計師公會所頒佈之核數準則進行審核工作。審核範圍包括以抽查方式查核與賬目所載數額及披露事項有關之憑證，亦包括評審信託人於編製賬目時所作之重大估計和判斷，所採用之會計政策是否適合貴基金之具體情況，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之資料及解釋為目標，以便獲得充分憑證，就該等賬目是否存有重大錯誤陳述，作出合理之確定。在作出意見時，本核數師亦已評估該等賬目所載之資料在整體上是否足夠。本核數師相信我們之審核工作已為下列意見提供合理之基礎。

意見

本核數師認為，上述之賬目足以真實兼公平地顯示貴基金於二零零一年三月三十一日結算時之財政狀況，及貴基金截至該日止年度之盈餘。

羅兵咸永道會計師事務所
執業會計師

香港，二零零一年七月九日

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 judgments made by the Trustee in the preparation of the accounts and of whether the accounting policies are appropriate to the Fund's circumstances, 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 the Fund's affairs as at 31 March 2001 and of its surplus for the year then ended.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 9 July 2001

附錄十一 Appendix 11

農產品獎學基金 AGRICULTURAL PRODUCTS SCHOLARSHIP FUND

收支結算表 INCOME AND EXPENDITURE ACCOUNT 截至二零零一年三月三十一日止年度 FOR THE YEAR ENDED 31 MARCH 2001

	2001 港元 HK\$	2000 港元 HK\$
收入 Income		
銀行存款利息 Interest on bank deposits	591,198	618,607
呆賬準備撥回 Provision for doubtful debts written back	25,000	-
	616,198	618,607
支出 Expenditure		
核數師酬金 Auditors' remuneration	(1,000)	(1,000)
獎學金 Scholarships	(396,000)	(320,000)
助學金 Grants	(44,000)	(8,000)
呆賬準備 Provision for doubtful debts	-	(18,850)
	(441,000)	(347,850)
本年度盈餘 Surplus for the year	175,198	270,757
4月1日滾存盈餘 Accumulated surplus at 1 April	2,378,050	2,107,293
3月31日滾存盈餘 Accumulated surplus at 31 March	2,553,248	2,378,050

由於已確認損益報表只包括上述之本年度盈餘175,198港元(二零零零年: 270,757港元), 所以沒有將已確認損益報表呈列。

No statement of recognised gains and losses is presented as surplus for the year of HK\$175,198 (2000: HK\$270,757) shown above is the only component.

附錄十二 Appendix 12

農產品獎學基金

AGRICULTURAL PRODUCTS SCHOLARSHIP FUND

資產負債表

BALANCE SHEET

二零零一年三月三十一日

AS AT 31 MARCH 2001

	2001 HK\$ 港元	2000 HK\$ 港元
免息貸款 Interest-free loans		
4月1日結存 Balance at 1 April	647,879	776,696
本年度發放之貸款 Loans made during the year	30,000	60,000
	<u>677,879</u>	<u>836,696</u>
本年度之還款 Repayments during the year	(158,543)	(188,817)
3月31日結存 Balance at 31 March	519,336	647,879
呆賬準備 Provision for doubtful debts	(90,000)	(115,000)
	<u>429,336</u>	<u>532,879</u>
流動資產 Current assets		
應收款項 Accounts receivable	77,074	89,436
銀行定期存款 Fixed deposits with banks	10,043,000	9,750,000
銀行現金 Cash at bank	4,838	6,735
	<u>10,124,912</u>	<u>9,846,171</u>
流動負債 Current liability		
應付款項 Accounts payable	(1,000)	(1,000)
流動資產淨值 Net current assets	<u>10,123,912</u>	<u>9,845,171</u>
	<u>10,553,248</u>	<u>10,378,050</u>
代表 Represented by :		
累積基金 Accumulated fund		
蔬菜統營處撥出之基金額 Capital allocated by the Vegetable Marketing Organization	8,000,000	8,000,000
滾存盈餘 Accumulated surplus	2,553,248	2,378,050
信託人 韋徐潔儀 (Signed) Mrs Lessie WEI Trustee		
香港，二零零一年七月九日 Hong Kong, 9 July 2001		
	<u>10,553,248</u>	<u>10,378,050</u>

附錄十三

Appendix 13

農產品獎學基金

賬目備註

1. 背景資料

農產品獎學基金的賬目是根據香港法例第 277 章《農產品(統營)條例》第 9E(1) 條的規定而編製。基金成立目的是：

- (a) 向受僱於本港農業及農產品統銷業人士及其家庭成員和受供養人士提供獎學金、助學金及貸款，作為教育及培訓用途；及
- (b) 向有志加入本港農業及農產品統銷業人士提供獎學金、助學金及貸款，作為教育及培訓用途。

2. 會計政策

(a) 編製基礎

本賬目乃依據歷史成本常規法，並按照香港普遍採納之會計原則及香港會計師公會所頒佈之會計準則編製。

(b) 收入確認

銀行存款的利息收入是根據本金結餘及適用利率按時間比例入賬。

AGRICULTURAL PRODUCTS SCHOLARSHIP FUND

NOTES TO THE ACCOUNTS

1. General

The accounts of the Agricultural Products Scholarship Fund are prepared in accordance with Section 9E(1) of the Agricultural Products (Marketing) Ordinance, Cap. 277. The Fund was established for the following objects:

- (a) the provision of scholarships, grants and loans for the education and training of persons who are employed in agriculture and agricultural product marketing industries in Hong Kong and their families and dependants; and
- (b) the provision of scholarships, grants and loans for the education and training of persons who wish to enter the agriculture and agricultural product marketing industries in Hong Kong.

2. Accounting policies

(a) Basis for preparation

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) Recognition of income

Interest income from bank deposits is recognised on a time proportion basis, taking into account the principal amounts outstanding and the interest rates applicable.



蔬菜統營處