

蔬菜統營處

一九九八至一九九九財政年度

年報



**VEGETABLE MARKETING ORGANIZATION
ANNUAL REPORT**

1998-99



目錄

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蔬菜統營處

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1946年成立。菜統處在九龍荔枝角道757號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。

菜統處現時(一九九九年三月卅一日)僱用固定職員163人，臨時員工147人，組織圖解刊載於附錄一。

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。

OUR ORGANIZATION

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 757, 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 1999, the organization employed 163 regular staff and 147 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 SERVICES

批銷蔬菜

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，菜統處只向批發商抽取不高於成交總額的10%作為提供服務的費用，而並不收取買家任何費用。

Vegetable wholesaling

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



交易活動

trading activities



籬隻管理

basket management



會計服務

accounting service



殘留農藥檢測

pesticide residue testing

供應優質蔬菜

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、酒樓及超級市場等機構。

Direct supply of premium vegetables

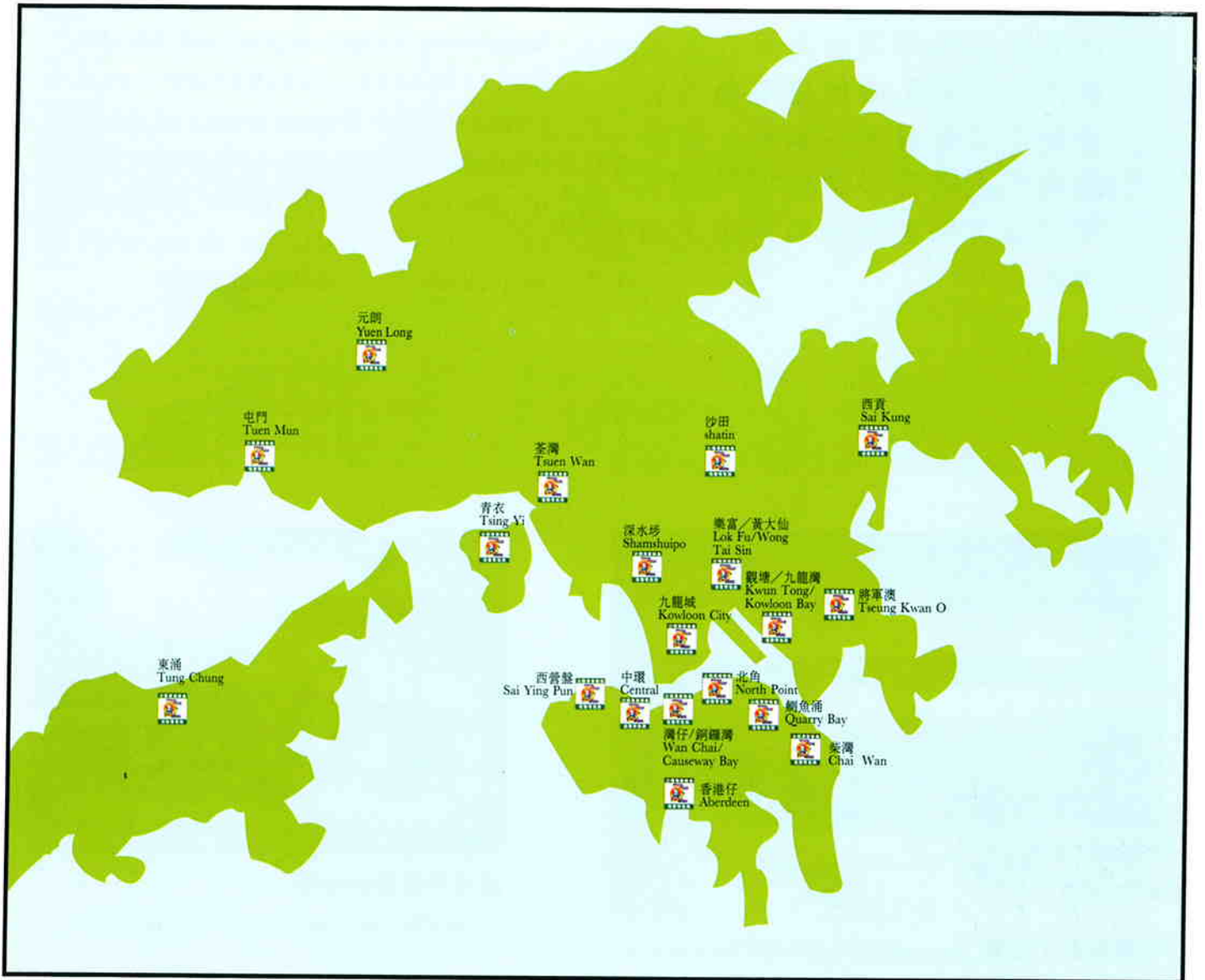
The VMO also supplies safe and premium vegetables to institutions like hotels, restaurants and supermarkets on contract. It operates a fleet of refrigerated trucks to deliver fresh premium produce to customers.



冷凍車上落貨
loading / unloading of refrigerated trucks



蔬菜處理
trimming / processing of vegetables



優質蔬菜分銷圖

Sales distribution of premium vegetables

銷售信譽蔬菜

漁農自然護理署會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。

Marketing of accredited vegetables

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.



信譽農產品推廣 *promotion of accredited farm produce*



蔬菜包裝設計比賽
vegetable packaging design competition



幼稚園探訪

kindergarten visit



信譽菜檔

accredited vegetable stall

支援本地農業

菜統處履行職能責任，把所得盈餘回餽，促進本地農業，透過成立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。

現時該基金的資本總額為7,000萬元。

此外本處又成立農業獎學基金，以促進農業教育及訓練。現時這基金的資本總額為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。

本處亦撥出260萬元，成立蔬菜統營處貸款基金，協助農民改善生產。

Supporting local agriculture

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 Fund currently has a capital of \$70 million.

A separate Agricultural Products Scholarship Fund has also been set up to promote education and 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.

To support agricultural production, the VMO has also set aside \$2.6 million to establish the VMO Loan Fund to provide credit assistance to farmers for production purposes.



新建的灌溉設施及通道
Newly constructed irrigation weir and farm access



美食博覽菜統處攤位

VMO booth in Food Expo

農業交流訪問

一九九八年七月，中國農業部在北京舉辦「蔬菜、水果農藥殘留檢測培訓班」，並邀請本處派員出席講解殘留農藥的檢測技術。其後於九九年三月，農業部回訪本處批發市場，實地了解農藥檢測技術的應用，為將來在內地各省市的重點蔬菜批發市場成立與本處同類型的農藥檢測中心作好準備。

AGRICULTURAL

EXCHANGE VISIT

In July 1998, the Ministry of Agriculture P.R.C. organized a training course on "Monitoring pesticide residues on vegetable and fruits" in Beijing and invited VMO to lecture on the subject. The ministry made a return visit to our wholesale market in March 1999 to see how our pesticide monitoring system operates, in preparation for the planned introduction of similar systems in major wholesale markets in the mainland.



北京農業訪問團

Beijing agriculture delegation

業績成果

一九九八至九九年度經本處批銷的蔬菜共262,061公噸，佔全港銷量百分之六十。菜統處批發市場仍為本港最大的蔬菜批發市場，為184名批發商及1,651名買家提供服務，並供應優質蔬菜予90個訂單合約客戶及234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。

在本年度，本處向農業發展項目注資2,268,023元，批出貸款104單共422萬元予作物農友，及提供獎、助學金和貸款共\$294,000元予22名符合資格的學生。

本年度的盈餘為16,933,225元，有關的核數師報告、收支計算表、資產負債表、現金流量表及賬項備註分別刊載於附錄四至八。

PERFORMANCE AND ACHIEVEMENT

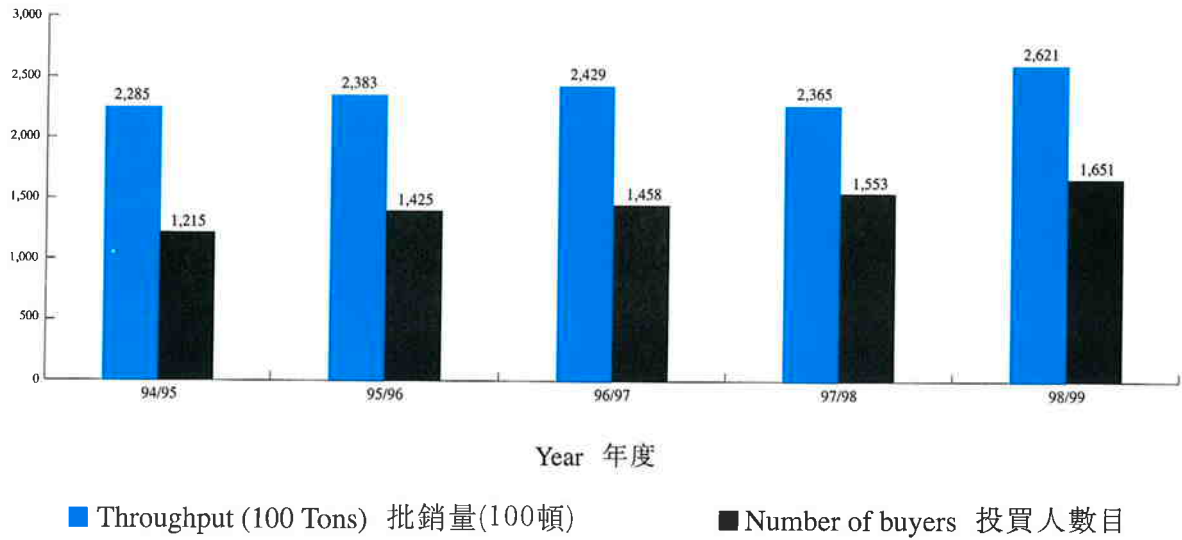
In 1998-99, the VMO wholesaled 262,061 tonnes of vegetables representing 60% of total consumption in Hong Kong. Its wholesale market remained the largest in Hong Kong and provided services to 184 wholesalers and 1,651 buyers. It also supplied premium vegetables to 90 contract customers and designated 234 accredited retailers. Detailed information on the throughput by quantity, value and price is at Appendix 3.

During the year, the VMO injected \$2,268,023 in agricultural development projects, issued 104 loans amounting to \$4.22 million to crop farmers and awarded \$294,000 in scholarships, grants and loans to 22 eligible students.

The VMO made a surplus of \$16,933,225 during the year. The Report of the Auditors, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the Notes on the Accounts for the financial year 1998/99 are at Appendices 4 to 8 respectively.

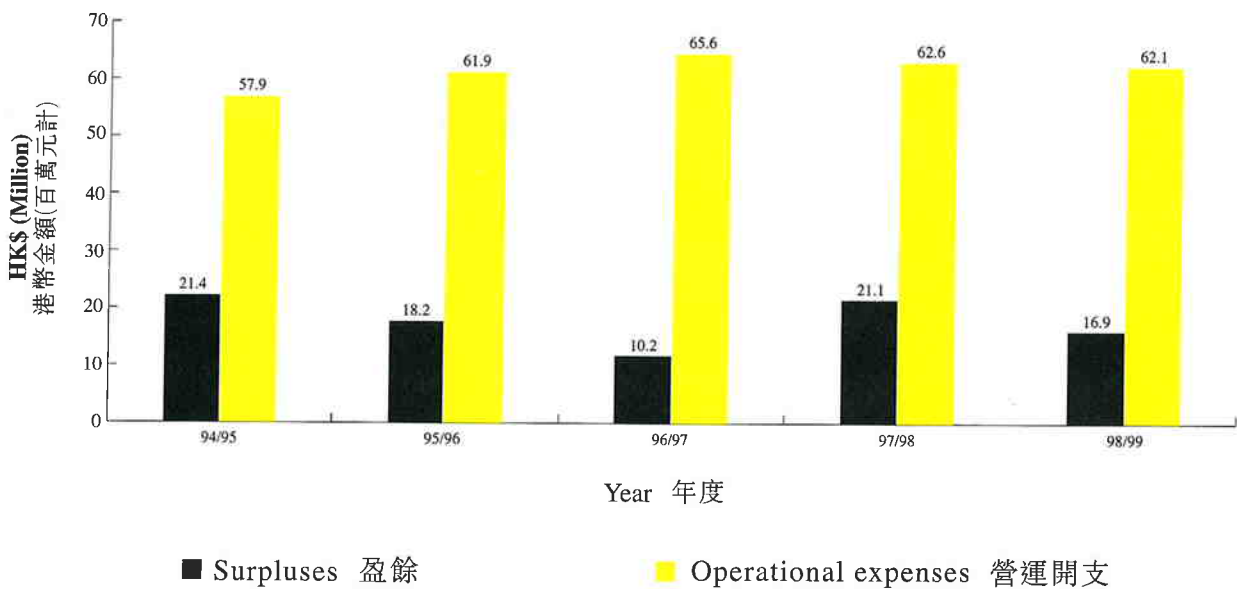
Summary of annual throughput

全年批銷量概略



Summary of surplus and expenditure

盈餘及開支概略



迎戰未來

展望未來，蔬菜供應將會持續充裕，菜價會維持於低水平，對佣金收益帶來不斷的壓力。

迎接挑戰，菜統處會繼續改善效率及作多元化發展。

菜統處會繼續落實辦公室自動化、市場機械化及精簡運作來改善效率。

在未來一年，菜統處計劃進一步加強推廣信譽蔬菜。此外，菜統處亦會尋求擴大不同種類的蔬菜供應，包括溫室種植的優質蔬菜及野外採集蔬菜。

MEETING FUTURE CHALLENGES

The supply of vegetables is expected to remain abundant in the future. Vegetable price will continue to stay low and commission income of the Organization will come under continuous pressure.

To meet this challenge, the Organization will continue to improve its efficiencies and diversify its services.

It will continue to pursue office automation, increased mechanization and streamlining of procedures to improve efficiencies.

In the coming year, the Organization will further strengthen the promotion of accredited vegetables. It will also seek to expand its supplies to include high quality produce from greenhouse and wild-collected vegetables.

附錄

APPENDICES

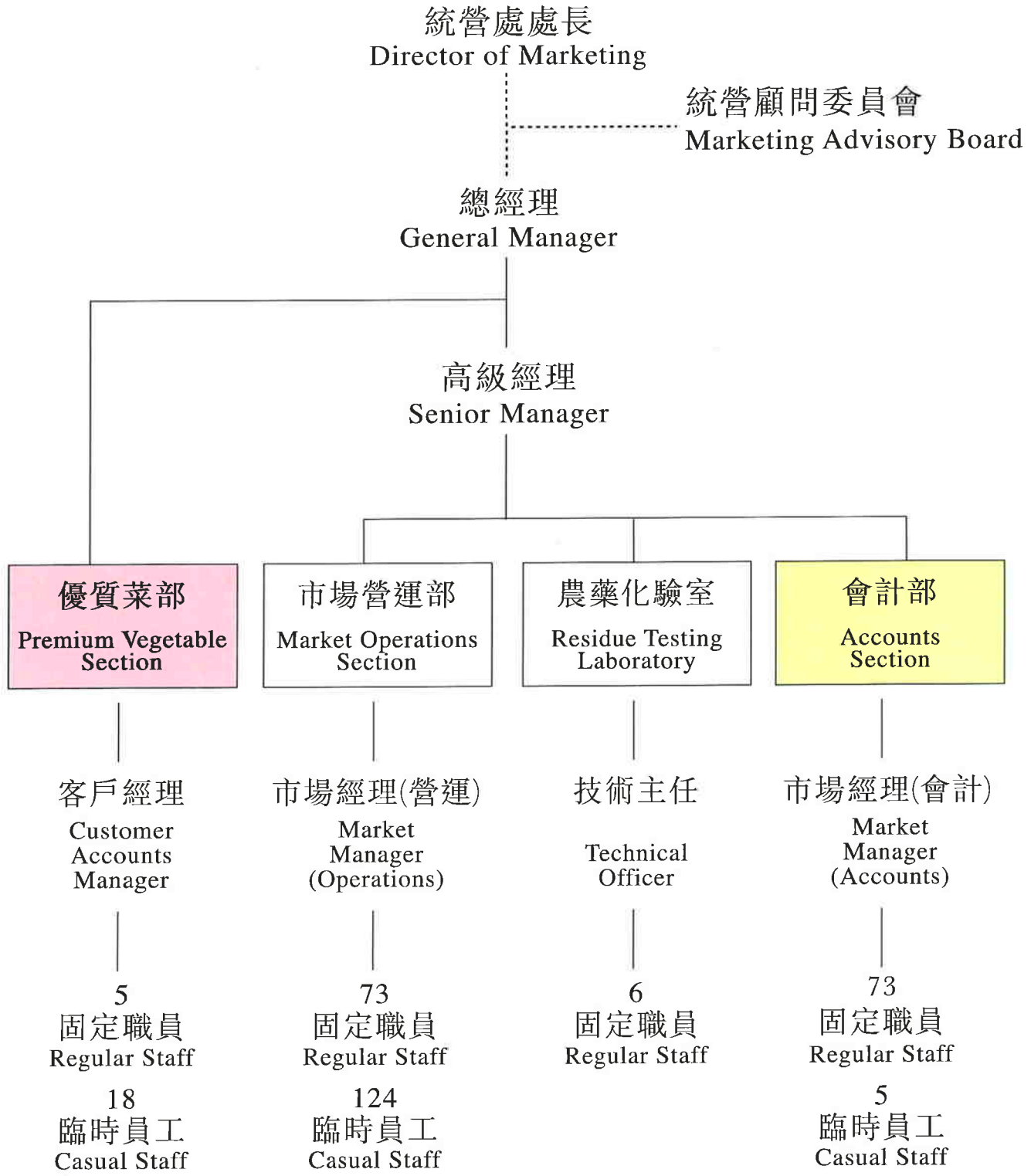
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蔬菜統營處之組織圖解

The Organization Chart of the Vegetable Marketing Organization



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

Mrs. Lessie WEI, J.P.

(統營處處長)

(Director of Marketing)

委員

Members

袁兆英先生

Mr. YUEN Siu-ying, Patrick

新同樂飲食(管理顧問)有限公司董事長

Chairman of Sun Tung Lok Caterers (Management & Consultant) Ltd.

李金漢教授

Professor LEE Kam-hon

香港中文大學市場學講座教授

Professor of Marketing at The Chinese University of Hong Kong

黃章穗琴女士

Mrs. WONG CHANG Sui-kum,
Janet

淘化大同食品有限公司

- 研究及發展總監

- 亞太區食物危機處理專員

Amoy Food Limited

- Research and Development Director

- Asia Pacific Food Crisis Management Co-ordinator

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.

經蔬菜統營處銷售之蔬菜重量,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 (元) Value (\$)	每千克 平均價格 (元) Average Price per Kilogram (\$)	佔總銷量 重量之百分率% Percentage of Total Quantity Marketed %	重量 (公噸) Quantity (Tonne)	價值(元) Value (\$)	每千克 平均價格(元) Average Price per Kilogram (\$)	佔總銷量重量 之百分率% Percentage of Total Quantity Marketed %	重量 (公噸) Quantity (Tonne)	價值(元) Value (\$)	每千克 平均價格(元) Average Price per Kilogram (\$)
*1983/84 to 1987/88	63,465	152,210,247	2.40	41.5	89,514	241,031,444	2.69	58.5	152,979	393,241,691	2.57
*1988/89 to 1992/93	54,438	137,025,523	2.52	26.0	155,023	592,478,754	3.82	74.0	209,461	729,504,277	3.48
*1993/94 to 1997/98	30,732	94,469,396	3.07	13.0	205,431	848,600,292	4.13	87.0	236,163	943,069,688	3.99
1998年 四月	2,458	6,562,913	2.67	12.3	17,480	54,019,932	3.09	87.7	19,938	60,582,845	3.04
五月	2,349	8,277,954	3.52	11.1	18,850	75,179,809	3.99	88.9	21,199	83,457,763	3.94
六月	1,654	5,472,564	3.31	8.5	17,789	67,884,003	3.82	91.5	19,443	73,356,567	3.77
七月	2,013	5,454,142	2.71	9.9	18,331	69,815,095	3.81	90.1	20,344	75,269,237	3.70
八月	2,109	4,186,583	1.99	10.0	19,081	59,878,076	3.14	90.0	21,190	64,064,659	3.02
九月	1,671	4,567,765	2.73	8.1	19,029	81,270,247	4.27	91.9	20,700	85,838,012	4.15
十月	1,663	3,411,096	2.05	7.4	20,790	70,691,423	3.40	92.6	22,453	74,102,519	3.30
十一月	2,265	4,610,311	2.04	9.6	21,216	57,578,687	2.71	90.4	23,481	62,188,998	2.65
十二月	2,287	5,369,518	2.35	9.5	21,700	67,807,124	3.12	90.5	23,987	73,176,642	3.05
1999年 一月	2,688	4,509,385	1.68	10.8	22,129	54,568,658	2.47	89.2	24,817	59,078,043	2.38
二月	2,718	4,573,490	1.68	12.8	18,597	50,408,786	2.71	87.2	21,315	54,982,276	2.58
三月	2,227	4,532,723	2.04	9.6	20,967	63,244,817	3.02	90.4	23,194	67,777,540	2.92
總計 TOTAL	26,102	61,528,444	2.36	10.0	235,959	772,346,657	3.27	90.0	262,061	833,875,101	3.18

5年平均數

*Average of 5 years

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八之賬目，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，而所作出之判斷及估計均為審慎及合理，任何與適用會計標準有重大分歧之處均有說明原因。

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 8 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, that judgments and estimates are made which are prudent and reasonable and that the reasons for any significant departure from applicable accounting standards are stated.

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

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，上述之賬目在各重大方面足以真實兼公平地顯示統營處於一九九九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。

羅兵咸會計師事務所
執業會計師
香港，一九九九年七月廿一日

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 for our opinion.

Opinion

In our opinion the accounts give a true and fair view, in all material respects, of the state of the Organization's affairs as at 31 March 1999 and of its surplus and cash flows for the year then ended .

(Signed) PRICE WATERHOUSE
Certified Public Accountants
Hong Kong, 21 July, 1999

蔬菜統營處

VEGETABLE MARKETING ORGANIZATION

收支結算表

INCOME AND EXPENDITURE ACCOUNT

截至一九九九年三月三十一日止年度

FOR THE YEAR ENDED 31 MARCH 1999

	備註 Note	1999 港元 HK\$	1998 港元 HK\$
經營收益 OPERATING INCOME			
佣金收益 Commission		83,380,427	97,115,754
回佣 Rebate		(28,822,070)	(33,465,110)
		<u>54,558,357</u>	<u>63,650,644</u>
優質蔬菜銷售淨收益 NET INCOME ON SALE OF PREMIUM VEGETABLES	9	4,227,540	4,238,605
雜項收益 SUNDRY INCOME		<u>2,808,981</u>	<u>2,636,212</u>
		<u>61,594,878</u>	<u>70,525,461</u>
非營業收益 NON-TRADING INCOME			
銀行存款利息收益 Interest income on bank deposits		17,426,291	13,161,919
其他收益 Other income		<u>56,764</u>	<u>32,745</u>
		<u>17,483,055</u>	<u>13,194,664</u>
總收益 TOTAL INCOME		<u>79,077,933</u>	<u>83,720,125</u>
經營支出 OPERATING EXPENSES			
薪金及其他福利 Salaries, wages and other benefits		<u>(49,032,830)</u>	<u>(48,994,938)</u>
營業費 GENERAL WORKING EXPENSES			
差餉、租項及許可証費用 Rent, rates and permit fees	4	(1,476,291)	(1,775,117)
印刷及文具費 Printing and stationery		(267,179)	(360,600)
水電 Utility services		(911,512)	(834,600)
保養及修理 Maintenance and minor improvements		(351,536)	(331,348)
菜籮 Vegetable baskets		(193,587)	(244,350)
用具及設備 Stores and equipment		(386,620)	(464,819)
雜項支出 Miscellaneous expenses		(232,915)	(192,182)
員工福利 Staff welfare		(282,556)	(281,951)
員工培訓 Staff training		(31,700)	(42,515)
舟車費 Travelling expenses		(98,630)	(76,386)
防護服及制服 Protective clothing and uniforms		(6,460)	(15,673)
保險費 Insurance		(86,676)	(102,117)
核數費 Audit fee		(186,400)	(185,144)
市場保安費 Market security		<u>(918,121)</u>	<u>(908,323)</u>
		<u>(5,430,183)</u>	<u>(5,815,125)</u>
結存結轉 BALANCE CARRIED FORWARD		<u>(54,463,013)</u>	<u>(54,810,063)</u>

蔬菜統營處

VEGETABLE MARKETING ORGANIZATION

收支結算表

INCOME AND EXPENDITURE ACCOUNT

截至一九九九年三月三十一日止年度 (續)

FOR THE YEAR ENDED 31 MARCH 1999 (Continued)

	備註 Note	1999 港元 HK\$	1998 港元 HK\$
承前結存 BALANCE BROUGHT FORWARD		(54,463,013)	(54,810,063)
運輸費 Transportation expenses		(4,798,805)	(5,743,874)
折舊 Depreciation		(1,012,149)	(1,109,862)
菜聯社及合作社津貼費 Subsidy to federation and co-operative societies		(676,871)	(646,838)
刊物及宣傳費 Publication and publicity		(668,204)	(226,827)
援助金 Grants-in-aid		(247,851)	(32,660)
呆賬準備 Provision for doubtful debts		<u>(194,987)</u>	<u>—</u>
		(62,061,880)	(62,570,124)
其他支出 OTHER EXPENSES			
出售固定資產虧蝕 Loss on disposal of fixed assets		<u>(82,828)</u>	<u>(3,088)</u>
總支出 TOTAL EXPENSES		<u>(62,144,708)</u>	<u>(62,573,212)</u>
本年度盈餘 SURPLUS FOR THE YEAR	8	<u>16,933,225</u>	<u>21,146,913</u>

蔬菜統營處

VEGETABLE MARKETING ORGANIZATION

資產負債表

BALANCE SHEET

一九九九年三月三十一日

AS AT 31 MARCH 1999

	備註 Note	1999 港元 HK\$	1998 港元 HK\$
固定資產 FIXED ASSETS			
蔬菜統營處貸款基金 VMO LOAN FUND	5	3,714,991	3,855,364
蔬菜統營處農業發展基金 VMO AGRICULTURAL DEVELOPMENT FUND	6	9,409,474	9,045,663
	7	88,848,600	83,561,815
流動資產 CURRENT ASSETS			
存貨 Stocks		325,090	348,298
應收及預付款項 Accounts receivable and prepayments		9,622,938	9,919,324
銀行存款及手頭現金 Cash at bank and in hand		206,573,630	188,790,569
		<u>216,521,658</u>	<u>199,058,191</u>
流動負債 CURRENT LIABILITIES			
應付款項及各項準備 Creditors and provisions		(7,805,542)	(7,172,297)
蔬菜投買人按金 Vegetable buyers' deposits		(4,900,665)	(5,144,041)
		<u>(12,706,207)</u>	<u>(12,316,338)</u>
流動資產淨值 NET CURRENT ASSETS		<u>203,815,451</u>	<u>186,741,853</u>
代表 Represented by:		<u>305,788,516</u>	<u>283,204,695</u>
一般基金 GENERAL FUND			
滾存盈餘 Accumulated surplus	8	205,766,338	188,833,113
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	6	9,409,474	9,045,663
蔬菜統營處農業發展基金 VMO Agricultural Development Fund	7	88,848,600	83,561,815
		<u>100,022,178</u>	<u>94,371,582</u>
統營處處長 Director of Marketing 韋徐潔儀 MRS LESSIE WEI 香港，一九九九年七月二十一日 Hong Kong, 21 July, 1999		<u>305,788,516</u>	<u>283,204,695</u>

蔬菜統營處

VEGETABLE MARKETING ORGANIZATION

現金流量表

CASH FLOW STATEMENT

截至一九九九年三月三十一日止年度

FOR THE YEAR ENDED 31 MARCH 1999

	備註 Note	1999 港元 HK\$	1998 港元 HK\$
經營業務現金流入淨額 NET CASH INFLOW FROM OPERATING ACTIVITIES	10(a)	766,868	2,234,778
投資回報現金流入淨額 NET CASH INFLOW FROM RETURNS ON INVESTMENTS			
已收利息 Interest received		17,970,797	11,620,711
特別基金現金(流出)/流入淨額 NET CASH (OUTFLOW) / INFLOW FROM SPECIFIC FUNDS	10(b)	(2,252,242)	1,141,321
投資活動 INVESTING ACTIVITIES			
購入固定資產 Purchase of fixed assets		(974,904)	(703,262)
出售固定資產收入 Proceeds from sale of fixed assets		—	698
銀行定期存款存放淨額 Net placement of fixed bank deposits		(15,400,000)	(22,200,000)
投資活動現金流出淨額 NET CASH OUTFLOW FROM INVESTING ACTIVITIES		(16,374,904)	(22,902,564)
現金及現金等值物增加/(減少) INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		110,519	(7,905,754)
4月1日的現金及現金等值物 CASH AND CASH EQUIVALENTS AT 1 APRIL		9,171,602	17,077,356
3月31日的現金及現金等值物 CASH AND CASH EQUIVALENTS AT 31 MARCH		9,282,121	9,171,602
現金及現金等值物結存分析 ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS			
銀行存款及手頭現金 Cash at bank and in hand			
統營處 Organization		206,573,630	188,790,569
超過3個月到期的定期存款 - 統營處 Time deposits with maturity over three months - Organization		(201,800,000)	(186,400,000)
蔬菜統營處貸款基金 VMO Loan Fund		4,773,630	2,390,569
超過3個月到期的定期存款 - 蔬菜統營處貸款基金 Time deposits with maturity over three months - VMO Loan Fund		5,952,938	4,695,379
超過3個月到期的定期存款 - 蔬菜統營處貸款基金 Time deposits with maturity over three months - VMO Loan Fund		(1,500,000)	—
蔬菜統營處農業發展基金 VMO Agricultural Development Fund		4,452,938	4,695,379
超過3個月到期的定期存款 - 蔬菜統營處農業發展基金 Time deposits with maturity over three months - VMO Agricultural Development Fund		87,005,553	81,385,654
超過3個月到期的定期存款 - 蔬菜統營處農業發展基金 Time deposits with maturity over three months - VMO Agricultural Development Fund		(86,950,000)	(79,300,000)
超過3個月到期的定期存款 - 蔬菜統營處農業發展基金 Time deposits with maturity over three months - VMO Agricultural Development Fund		55,553	2,085,654
		9,282,121	9,171,602

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) 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的方式入賬。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 sales, 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 sales price of the vegetables.

2. PRINCIPAL ACCOUNTING POLICIES

(a) Recognition of income

- (i) Commission income is recognized 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 recognized as income upon delivery of premium vegetables.
- (iii) Interest income on bank deposits and loans to farmers is recognized on a time apportioned basis based on the principal amounts outstanding at the applicable interest rates.

蔬菜統營處 賬目備註 (續)

2 主要會計政策 (續)

(b) 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%

(c) 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。

VEGETABLE MARKETING ORGANIZATION NOTES TO THE ACCOUNTS (Continued)

2. PRINCIPAL ACCOUNTING POLICIES (Continued)

(b) Fixed assets

Fixed assets are stated at cost less 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%

(c) 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.

蔬菜統營處

賬目備註 (續)

VEGETABLE MARKETING ORGANIZATION

NOTES TO THE ACCOUNTS (Continued)

2 主要會計政策 (續)

2 PRINCIPAL ACCOUNTING POLICIES (Continued)

(d) 經營租賃

(d) Operating leases

擁有資產之回報及風險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。

Leases where substantially all the rewards and risks 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 .

3 稅項

3. TAXATION

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

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

4 差餉、租項及許可證費用

4. RENT , RATES AND PERMIT FEES

土地及樓宇經營租賃的租金為630,500港元已包括在這項支出內。

An operating lease for land and buildings amounting to HK\$630,500 was included in this expenditure item.

蔬菜統營處
VEGETABLE MARKETING ORGANIZATION

賬目備註(續)

NOTES TO THE ACCOUNTS (Continued)

5. 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\$	
資產原價 Cost :							
1998年4月1日 At 1 April 1998	4,446,130	6,480,707	5,032,238	227,100	16,186,175	228,041	16,414,216
增購 Additions	—	937,444	—	17,160	954,604	20,300	974,904
劃銷 Disposals	—	(259,873)	—	(31,403)	(291,276)	(3,868)	(295,144)
1999年3月31日 At 31 March 1999	<u>4,446,130</u>	<u>7,158,278</u>	<u>5,032,238</u>	<u>212,857</u>	<u>16,849,503</u>	<u>244,473</u>	<u>17,093,976</u>
累積折舊 Accumulated depreciation							
1998年4月1日 At 1 April 1998	4,315,726	3,280,240	4,589,997	144,848	12,330,811	154,052	12,484,863
本年折舊 Charge for the year	2,647	682,737	292,821	33,944	1,012,149	14,568	1,026,717
劃銷撥回 Written back on disposals	—	(177,198)	—	(31,250)	(208,448)	(1,161)	(209,609)
1999年3月31日 At 31 March 1999	<u>4,318,373</u>	<u>3,785,779</u>	<u>4,882,818</u>	<u>147,542</u>	<u>13,134,512</u>	<u>167,459</u>	<u>13,301,971</u>
賬面淨值 Net book value :							
1999年3月31日 At 31 March 1999	<u>127,757</u>	<u>3,372,499</u>	<u>149,420</u>	<u>65,315</u>	<u>3,714,991</u>	<u>77,014</u>	<u>3,792,005</u>
1998年3月31日 At 31 March 1998	<u>130,404</u>	<u>3,200,467</u>	<u>442,241</u>	<u>82,252</u>	<u>3,855,364</u>	<u>73,989</u>	<u>3,929,353</u>
						(備註7) (Note 7)	

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.

蔬菜統營處
VEGETABLE MARKETING ORGANIZATION
賬目備註 (續)
NOTES TO THE ACCOUNTS (Continued)

6. 蔬菜統營處貸款基金 VMO LOAN FUND	1999 港元 HK\$	1998 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	6,437,663	5,945,977
由蔬菜統營處農業發展基金轉入(備註7) Transfer from VMO Agricultural Development Fund (note 7)	—	3,000,000
轉回蔬菜統營處農業發展基金(備註7) Transfer to VMO Agricultural Development Fund (note 7)	—	(3,000,000)
	<u>6,437,663</u>	<u>5,945,977</u>
農民貸款利息收益 Interest income on loans to farmers	199,083	158,732
銀行存款利息收益 Interest income on bank deposits	375,211	381,795
	<u>574,294</u>	<u>540,527</u>
呆賬準備增加 Increase in provision for doubtful debts	(184,245)	(48,841)
壞賬劃銷 Bad debts written off	(26,238)	—
	<u>363,811</u>	<u>491,686</u>
3月31日滾存盈餘 Accumulated surplus at 31 March	<u>6,801,474</u>	<u>6,437,663</u>
	<u>9,409,474</u>	<u>9,045,663</u>
代表 Represented by:		
蔬菜統營處貸款 VMO Loans		
農民貸款 Loans to farmers	3,681,893	4,422,084
應收利息 Accrued interest	108,896	89,726
	<u>3,790,789</u>	<u>4,511,810</u>
呆賬準備 Provision for doubtful debts	(381,281)	(197,036)
	<u>3,409,508</u>	<u>4,314,774</u>
應收款項 Accounts receivable	47,028	35,510
銀行存款 Cash at bank	5,952,938	4,695,379
	<u>9,409,474</u>	<u>9,045,663</u>

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短期貸款。

The Vegetable Marketing Organization Loan Fund was set up for making short-term loans to farmers for productive purposes.

蔬菜統營處
VEGETABLE MARKETING ORGANIZATION
賬目備註 (續)
NOTES TO THE ACCOUNTS (Continued)

7. 蔬菜統營處農業發展基金 VMO AGRICULTURAL DEVELOPMENT FUND	1999 港元 HK\$	1998 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	13,561,815	8,154,745
轉往蔬菜統營處貸款基金(備註6) Transfer to VMO Loan Fund (note 6)	—	(3,000,000)
由蔬菜統營處貸款基金轉回(備註6) Transfer from VMO Loan Fund (note 6)	—	3,000,000
	13,561,815	8,154,745
收入 Income		
農地復耕計劃的租項收入 Rental income from land rehabilitation scheme	29,180	36,555
銀行存款利息收益 Interest income on bank deposits	7,525,628	5,878,678
雜項收益 Sundry income	—	14,172
	7,554,808	5,929,405
支出 Expenditure		
農地復耕計劃 Land rehabilitation scheme		
保養及修理 Repair and maintenance	(20,600)	(32,743)
租項 Rent	(29,170)	(54,425)
出售固定資產虧蝕 Loss on disposal of fixed asset	(2,707)	—
雜項支出 Miscellaneous expenditure	(55)	(150)
折舊 Depreciation	(14,568)	(22,804)
研究及發展經費 Research and development	(242,195)	(120,123)
建設及改善公用農業設施的費用 Construction and improvement of communal agricultural facilities	(26,280)	(138,834)
信譽農場計劃推廣及發展 Promotion and development of the Accredited Farm Scheme	(994,511)	(10,356)
改善菜統處批發營運的設施及服務 Improvements to VMO's wholesale marketing facilities and services	(937,637)	(142,500)
其他 Others	(300)	(400)
	(2,268,023)	(522,335)
本年度盈餘 Surplus for the year	5,286,785	5,407,070
3月31日滾存盈餘 Accumulated surplus at 31 March	18,848,600	13,561,815
	88,848,600	83,561,815

蔬菜統營處
VEGETABLE MARKETING ORGANIZATION
賬目備註 (續)
NOTES TO THE ACCOUNTS (Continued)

7. 蔬菜統營處農業發展基金(續)

VMO AGRICULTURAL DEVELOPMENT FUND(Continued)

代表 Represented by:	1999 港元 HK\$	1998 港元 HK\$
固定資產(備註5) Fixed assets(note 5)	77,014	73,989
流動資產 Current assets		
存貨 Stocks	413,250	275,500
應收租項 Rental receivable	—	1,305
應收及預付款項 Accounts receivable and prepayments	1,396,262	1,846,528
銀行存款 Cash at bank	87,005,553	81,385,654
	88,815,065	83,508,987
流動負債 Current liability		
應付款項 Accounts payable	(43,479)	(21,161)
流動資產淨值 Net current assets	88,771,586	83,487,826
資產淨值 Net assets	88,848,600	83,561,815

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 agricultural facilities, vocational training for farmers and agricultural workers, exhibitions and other publicity means to promote agriculture.

8. 一般基金 - 滾存盈餘

GENERAL FUND - ACCUMULATED SURPLUS

	1999 港元 HK\$	1998 港元 HK\$
4月1日結存 Balance at 1 April	188,833,113	167,686,200
本年度盈餘 Surplus for the year	16,933,225	21,146,913
3月31日結存 Balance at 31 March	205,766,338	188,833,113

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賬目備註 (續)
NOTES TO THE ACCOUNTS (Continued)

9. 優質蔬菜銷售淨收益
NET INCOME ON SALE OF PREMIUM VEGETABLES

截至一九九九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 1999 were as follows:

收入 Income	1999 港元 HK\$	1998 港元 HK\$
優質蔬菜銷售 Sale of premium vegetables	<u>15,646,512</u>	<u>20,133,195</u>
銷貨成本: Cost of goods sold:		
期初存貨 Opening stock	19,403	16,400
購貨 Purchases	<u>11,220,490</u>	<u>15,534,187</u>
	11,239,893	15,550,587
期末存貨 Closing stock	<u>(36,574)</u>	<u>(19,403)</u>
	<u>11,203,319</u>	<u>15,531,184</u>
銷貨毛利 Gross profit	<u>4,443,193</u>	<u>4,602,011</u>
佣金收入 Commission income	<u>—</u>	<u>10,726</u>
	<u>4,443,193</u>	<u>4,612,737</u>
直接營業支出 Direct operating expenses		
銷貨回佣 Rebates	(215,600)	(367,690)
銀行手續費 Bank charges	—	(150)
搬運費用 Handling fee	(53)	(6,129)
報關費用 Declaration charges	<u>—</u>	<u>(163)</u>
	<u>(215,653)</u>	<u>(374,132)</u>
	<u>4,227,540</u>	<u>4,238,605</u>

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附錄八
Appendix 8

賬目備註(續)
NOTES TO THE ACCOUNTS (Continued)

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經營盈餘

Reconciliation of operating surplus for the year to net cash inflow from operating activities

	1999 港元 HK\$	1998 港元 HK\$
經營盈餘 Operating surplus	16,933,225	21,146,913
銀行存款利息收益 Interest income on bank deposits	(17,426,291)	(13,161,919)
折舊 Depreciation	1,012,149	1,109,862
呆賬準備 Provision for doubtful debts	194,987	—
出售固定資產虧蝕 Loss on disposal of fixed assets	82,828	3,088
存貨減少 Decrease in stocks	23,208	40,469
應收及預付款項(增加)/減少 (Increase)/decrease in accounts receivable and prepayments	(443,107)	2,048,962
應付款項及各項準備增加/(減少) Increase/(decrease) in creditors and provisions	633,245	(8,976,394)
蔬菜投買人按金(減少)/增加 (Decrease)/increase in vegetable buyers' deposits	(243,376)	23,797
經營業務現金流入淨額 Net cash inflow from operating activities	<u>766,868</u>	<u>2,234,778</u>

(b) 按特別基金現金(流出)/流入淨額調節特別基金盈餘

Reconciliation of surplus of specific funds to net cash (outflow)/inflow from specific funds

	1999 港元 HK\$	1998 港元 HK\$
蔬菜統營處貸款基金 VMO Loan Fund		
本年度利息收益 Interest income for the year	574,294	540,527
農民貸款減少/(增加) Decrease/(increase) in loans to farmers	694,783	(1,468,489)
應收款項(增加)/減少 (Increase)/decrease in accounts receivable	(11,518)	1
銀行定期存款存放淨額 Net placement of fixed bank deposits	(1,500,000)	—
	<u>(242,441)</u>	<u>(927,961)</u>
蔬菜統營處農業發展基金 VMO Agricultural Development Fund		
本年度盈餘 Surplus for the year	5,286,785	5,407,070
折舊 Depreciation	14,568	22,804
出售固定資產虧蝕 Loss on disposal of fixed assets	2,707	—
應收及預付款項減少/(增加) Decrease/(increase) in accounts receivable and prepayments	451,571	(513,971)
應收款項增加/(減少) Increase/(decrease) in accounts payable	22,318	(30,121)
存貨增加 Increase in stocks	(137,750)	(266,500)
銀行定期存款存放淨額 Net placement of fixed bank deposits	(7,650,000)	(2,550,000)
	<u>(2,009,801)</u>	<u>2,069,282</u>
特別基金現金(流出)/流入淨額 Net cash (outflow)/inflow from specific funds	<u>(2,252,242)</u>	<u>1,141,321</u>

