

# 蔬菜統營處

一九九九至二零零零財政年度

## 年報



 蔬菜統營處

VEGETABLE MARKETING ORGANIZATION

ANNUAL REPORT

1999-2000



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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(截至二零零零年三月卅一日)僱用固定職員148人，臨時員工117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。

## 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 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 2000, the organization employed 148 regular staff and 117 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



交易場地

market sales floor

## 服務範圍

### 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。

## OUR SERVICES

### Vegetable wholesaling

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.



市場保安

market security



蔬菜磅重

weighing vegetable



菜統處發還代貨主收取的貨金  
VMO collects for and returns  
the payment due to the seller



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。



冷藏車隊  
fleet of refrigerated trucks

## Direct supply of premium vegetables

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

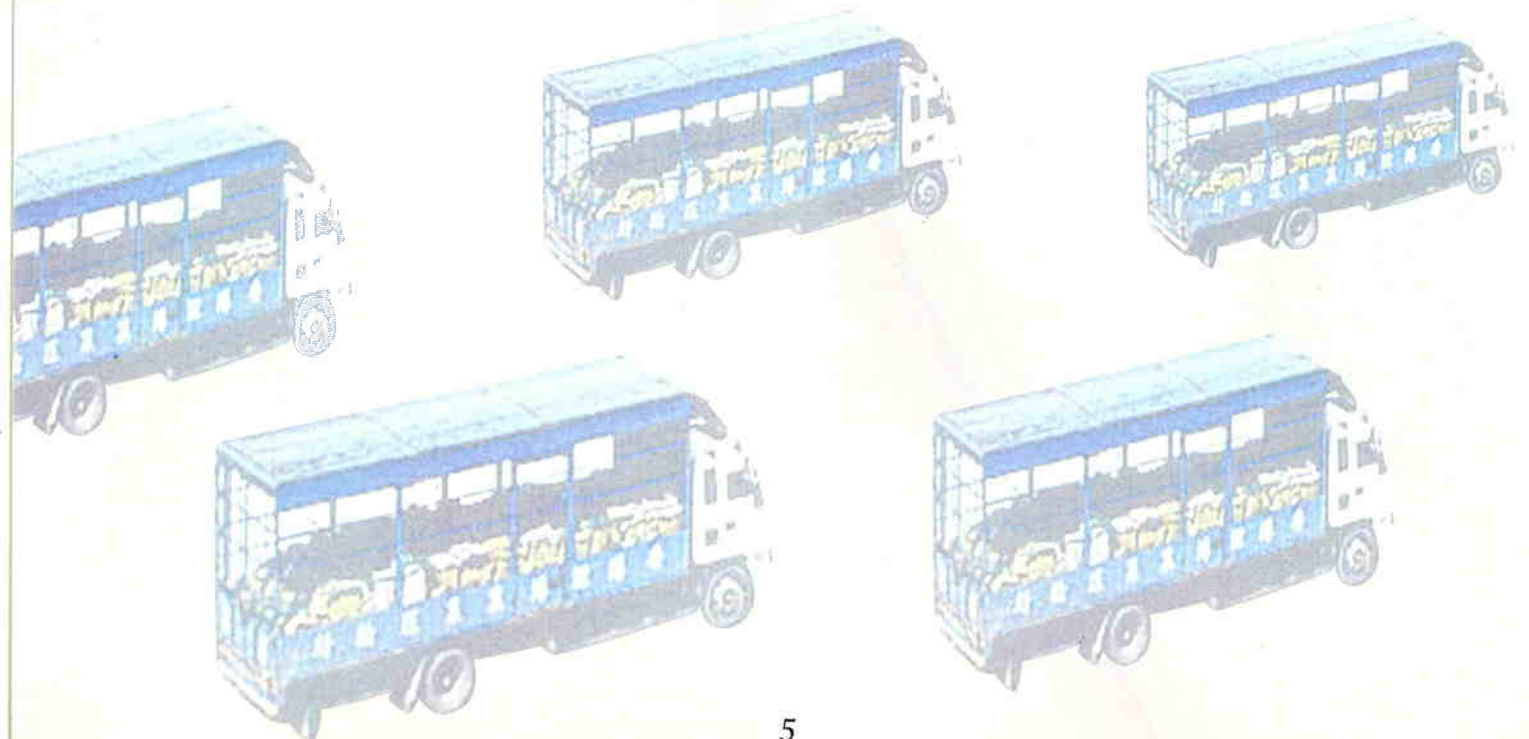


包裝蔬菜  
packed vegetables



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。



市民在信譽零售商選購信譽產品  
purchasing accredited products in accredited retailer

## 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.



信譽零售商標誌

accredited retailer logo

## 支援本地農業

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3,185,138元支持多項農業發展項目，包括重新裝修西貢蕉坑獅子會自然教育中心內的農業展覽館。該展館主要是介紹香港農業的歷史和現況。

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388,000元予24名符合資格的學生。一九九九至二零零零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。

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98宗共400萬元。現時這貸款基金的資本總額為994萬元。

## 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 Agricultural Development Fund currently has a capital of \$70 million. During the year, the fund dispensed \$3,185,138 to support various agricultural development projects, including the refurbishment of the Agriculture Hall in the Lion Nature Education Center, Tsiu Hang, Sai Kung to present the history and current state of the farming industry in Hong Kong.

The VMO has also established the Agricultural Products Scholarship Fund 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. In 99-00, it awarded \$388,000 in scholarship, grants and loans to 24 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 1999/2000 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 98 loans totaled \$4 million. The Fund currently has a total capital of \$9.94 million.





農業展覽館內的示範信譽菜檔

A model of accredited vegetable stall inside the Agriculture Hall

## 菜統處網頁

菜統處網頁於一九九九年十一月啟用，至今已有超過5,000人瀏覽。網頁會經常更新，以提供每天各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>

## VMO HOMEPAGE

The VMO homepage was launched in November 1999 and over 5,000 visitors had since visited the web site. The 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 address is <http://www.vmo.org>



菜統處網頁

VMO homepage

## 市場活動

### 『好農夫』信譽農場計劃 推廣活動

為進一步推廣信譽產品，菜統處創造了卡通人物「好農夫」，用以展開了一系列的推廣活動。本年度，「好農夫」的形象已深入民間，使人聯想起與供應「安全」、「優質」產品等有關的正面訊息。本處更透過舉辦巡迴展覽、互動遊戲、參觀信譽農場、在老人中心和幼稚園舉行講座等活動，將此等訊息傳送至兒童、長者及其家庭成員。

同時，該卡通形象亦用作識別信譽零售商，方便市民更容易找到信譽產品。



「好農夫」標誌 "Good Farmer" logo

## Market Activities

### "Good Farmer" Accredited Farm Scheme promotion activities

The VMO created the cartoon figure "Good Farmer" for the promotion of accredited produce. During the year, positive message of this "Good farmer" supplying only "safe" and "good quality" produce was firmly established. The message was conveyed to children, senior citizens and their families through road show, interactive fun fairs, accredited farm visits, and presentations held in elderly centers and kindergartens.

The same cartoon image was also used to identify accredited retailers for of the public.



蔬菜與健康講座 Seminar on "Vegetable & Health

## 推介新品種蔬菜

本年度，菜統處與漁農自然護理署合作推介新品種蔬菜，如彩色甜椒，翠玉瓜等。透過公開展覽及本處優菜部的銷售渠道，新品種蔬菜迅即滲入市場及廣為市民認識。



香港花卉展覽菜統處攤位  
VMO booth in Hong Kong Flower Show

## *Introduction of new varieties of vegetables*

During the year, the VMO collaborated with the Agriculture, Fisheries and Conservation Department to introduce new vegetables varieties like coloured sweet pepper and zucchini into the Hong Kong market. Through public exhibitions and sale channels of our premium vegetables, these new varieties have successfully penetrated the market and established themselves among the general public.



美食博覽菜統處攤位  
VMO booth in Food Expo



彩色甜椒

colored sweet pepper



翠玉瓜

zucchini

## 海南省優質 農副產品促銷會

## HAINAN PROVINCE AGRICULTURAL PRODUCTS PROMOTIONAL EXHIBITION

二零零零年二月，海南省於菜統處長沙灣蔬菜批發市場舉行農副產品促銷會。會中展出多種由海南省首次引進香港的野外採集蔬菜，吸引了大批商家及買家到場參觀。

The Hainan Province held an exhibition of its agricultural products in VMO Cheung Sha Wan Wholesale Vegetable Market in February 2000. The exhibition introduced various kinds of wild collected vegetables from the province for the first time in Hong Kong and attracted large number of traders and buyers.



海南省優質農副產品促銷會

Hainan Province Agricultural Products Promotional Exhibition

## 業績成果

一九九九至二零零零年度經本處批銷的蔬菜共261,606公噸，佔全港批發量百分之四十三。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1,748名買家提供服務，並供應優質蔬菜予89個訂單合約客戶及194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。

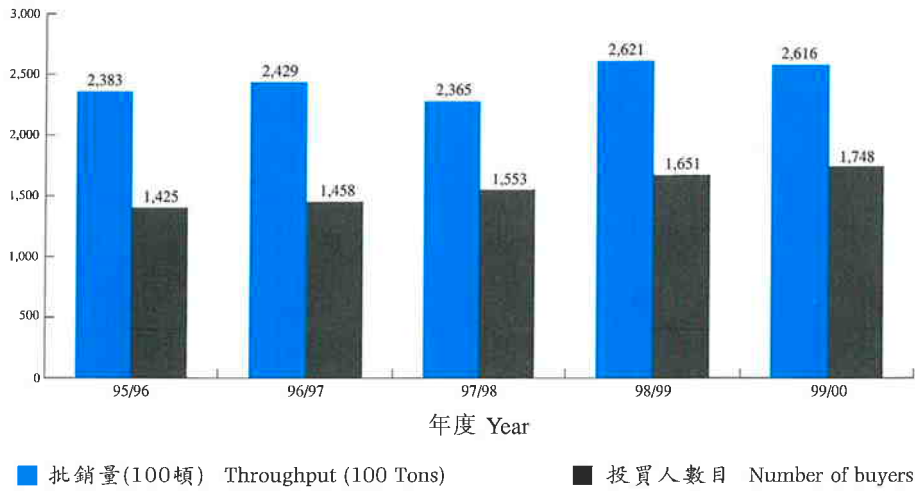
菜統處本年度的盈餘為17,345,175元，有關的核數師報告、收支計算表、資產負債表、現金流量表、已確認損益報表及賬目備註分別刊載於附錄四至九。

## PERFORMANCE AND ACHIEVEMENT

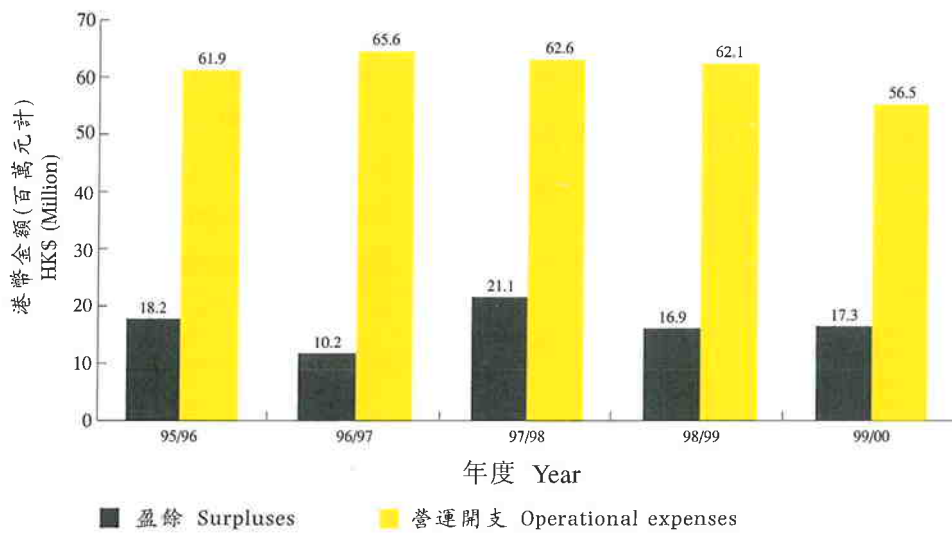
In 1999-2000, the VMO wholesaled 261,606 tonnes of vegetables representing 43% of the vegetables wholesaled in Hong Kong. Its wholesale market remained the largest in Hong Kong and provided services to 184 wholesalers and 1,748 buyers. It also supplied premium vegetables to 89 contract customers and designated 194 accredited retailers. Detailed information on the throughput by quantity, value and price is at Appendix 3.

The VMO made a surplus of \$17,345,175 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 1999-2000 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

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。

為著迎接挑戰，菜統處會為有機蔬菜和環控溫室種植的農產品開發新的市場和批銷機會。同時，亦會與漁農自然護理署合作發展所需的生產和包裝技術，以便向消費者推廣有機產品。

菜統處會繼續精簡運作程序，提高效率。同時，本處亦會改善市場資訊的提供，及於二零零一至零二年度提升批發市場的會計及銷售系統，為批發商和買家提供更好的服務。

## MEETING FUTURE CHALLENGES

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.

To meet the challenge, the VMO will explore new wholesale and marketing opportunities in organic vegetables and produce grown in controlled-environment greenhouses. It will collaborate with the AFCD to develop the necessary production and packaging technologies to facilitate the introduction of these products to consumers.

The VMO will also continue to streamline its operation to improve efficiencies. It will improve the provision of market information, and upgrade its accounting and sales system in 2001 - 02, with a view to providing better services to wholesalers and buyers.



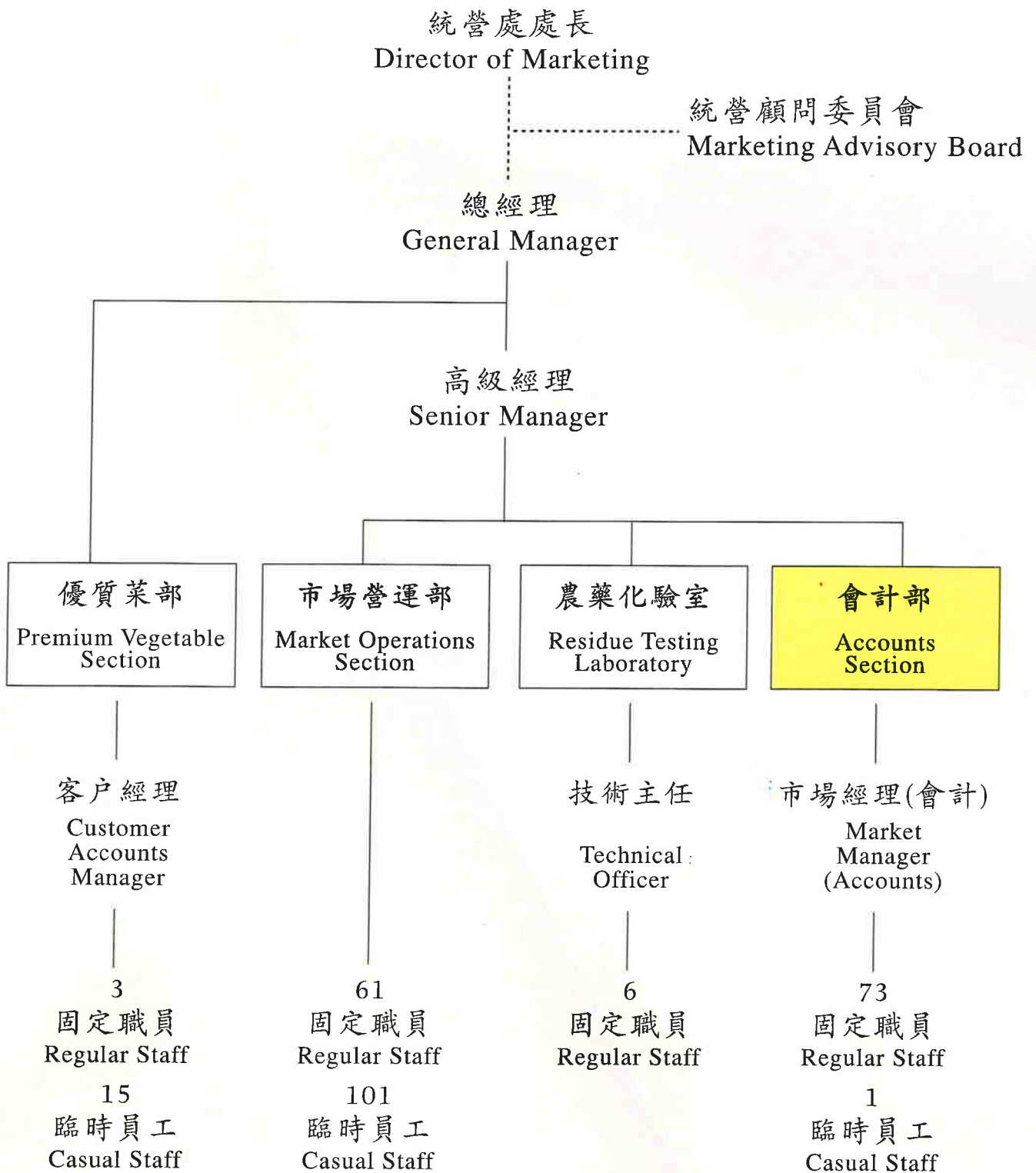
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# 蔬菜統營處之組織圖表

## 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

黃家和先生

Mr. Wong Ka-wo, Simon

金百加發展有限公司主席及董事總經理

Group Chairman and Managing Director of Kampery Development Ltd.

鄧煖勳先生

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 (\$)
*1984/85 to 1988/89	63,364	147,742,267	2.33	37.7	104,927	298,037,716	2.84	62.3	168,291	445,779,983	2.65
*1989/90 to 1993/94	49,148	127,875,700	2.60	22.6	168,800	668,920,432	3.96	77.4	217,948	796,796,132	3.66
*1994/95 to 1998/99	28,591	84,895,643	2.97	11.8	213,065	841,741,586	3.95	88.2	241,656	926,637,229	3.83
4/1999	2,268	5,512,716	2.43	10.3	19,757	54,509,514	2.76	89.7	22,025	60,022,230	2.73
5/1999	2,508	5,180,387	2.07	10.6	21,109	54,888,486	2.60	89.4	23,617	60,068,873	2.54
6/1999	2,191	4,519,361	2.06	9.9	19,916	55,664,032	2.79	90.1	22,107	60,183,393	2.72
7/1999	2,035	4,313,239	2.12	9.1	20,325	58,406,826	2.87	90.9	22,360	62,720,065	2.81
8/1999	1,452	3,832,082	2.64	7.2	18,775	70,895,980	3.78	92.8	20,227	74,728,062	3.69
9/1999	1,017	3,838,463	3.77	5.6	16,988	95,749,028	5.64	94.4	18,005	99,587,491	5.53
10/1999	1,216	2,898,390	2.38	5.8	19,802	75,365,270	3.81	94.2	21,018	78,263,660	3.72
11/1999	1,537	3,336,334	2.17	6.8	20,932	59,754,909	2.85	93.2	22,469	63,091,243	2.81
12/1999	1,645	4,050,777	2.46	7.1	21,433	66,988,581	3.13	92.9	23,078	71,039,358	3.08
1/2000	1,833	4,227,630	2.31	7.6	22,194	65,481,492	2.95	92.4	24,027	69,709,122	2.90
2/2000	1,818	3,937,333	2.17	9.1	18,203	56,200,478	3.09	90.9	20,021	60,137,811	3.00
3/2000	1,875	3,490,609	1.86	8.3	20,777	56,831,619	2.74	91.7	22,652	60,322,228	2.66
總計 TOTAL .....	21,395	49,137,321	2.30	8.2	240,211	770,736,215	3.21	91.8	261,606	819,873,536	3.13

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.

## 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二零零零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，二零零零年七月十四日

## 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 judgements 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 of the state of the Organization's affairs as at 31 March 2000 and of its surplus and cash flows for the year then ended .

Price Waterhouse  
Certified Public Accountants

Hong Kong, 14 July, 2000

蔬菜統營處  
VEGETABLE MARKETING ORGANIZATION

收支結算表  
INCOME AND EXPENDITURE ACCOUNT

截至二零零零年三月三十一日止年度  
FOR THE YEAR ENDED 31 MARCH 2000

	備註 Note	2000 港元 HK\$	1999 港元 HK\$
經營收益 Operating income			
佣金收益 Commission		81,986,304	83,380,427
回佣 Rebate		(28,430,901)	(28,822,070)
		53,555,403	54,558,357
優質蔬菜銷售淨收益 Net income on sale of premium vegetables	4	4,154,926	4,227,540
雜項收益 Sundry income		2,625,932	2,808,981
		60,336,261	61,594,878
非營業收益 Non-trading income			
銀行存款利息收益 Interest income on bank deposits		13,460,452	17,426,291
其他收益 Other income		67,653	56,764
		13,528,105	17,483,055
總收益 Total income		73,864,366	79,077,933
經營支出 Operating expenses			
薪金及其他福利 Salaries, wages and other benefits		(46,094,222)	(49,032,830)
營業費 General working expenses			
差餉、租項及許可證費用 Rent, rates and permit fees	5	(1,631,081)	(1,476,291)
印刷及文具費 Printing and stationery		(310,397)	(267,179)
水電 Utility services		(784,979)	(911,512)
保養及修理 Maintenance and minor improvements		(224,988)	(351,536)
菜籠 Vegetable baskets		(19,219)	(193,587)
用具及設備 Stores and equipment		(276,068)	(386,620)
雜項支出 Miscellaneous expenses		(153,663)	(232,915)
員工福利 Staff welfare		(264,857)	(282,556)
員工培訓 Staff training		(23,000)	(31,700)
舟車費 Travelling expenses		(92,770)	(98,630)
防護服及制服 Protective clothing and uniforms		(2,708)	(6,460)
保險費 Insurance		(79,167)	(86,676)
核數師酬金 Auditors' remuneration		(184,900)	(186,400)
市場保安費 Market security		(848,837)	(918,121)
		(4,896,634)	(5,430,183)
結存結轉 Balance carried forward		(50,990,856)	(54,463,013)

蔬菜統營處  
VEGETABLE MARKETING ORGANIZATION

收支結算表  
INCOME AND EXPENDITURE ACCOUNT

截至二零零零年三月三十一日止年度(續)  
FOR THE YEAR ENDED 31 MARCH 2000 (Continued)

	備註 Note	2000 港元 HK\$	1999 港元 HK\$
承前結存 Balance brought forward		(50,990,856)	(54,463,013)
運輸費 Transportation expenses		(3,789,350)	(4,798,805)
折舊 Depreciation		(792,275)	(1,012,149)
菜聯社及合作社津貼費 Subsidy to federation and co-operative societies		(675,671)	(676,871)
刊物及宣傳費 Publication and publicity		(183,539)	(668,204)
援助金 Grants-in-aid		(33,000)	(247,851)
呆賬準備 Provision for doubtful debts		(21,474)	(194,987)
法律費用 Legal fees		(26,000)	—
		<u>(56,512,165)</u>	<u>(62,061,880)</u>
其他支出 Other expenses			
出售固定資產虧蝕 Loss on disposal of fixed assets		(7,026)	(82,828)
總支出 Total expenses		<u>(56,519,191)</u>	<u>(62,144,708)</u>
本年度盈餘 Surplus for the year	9	<u>17,345,175</u>	<u>16,933,225</u>



蔬菜統營處  
VEGETABLE MARKETING ORGANIZATION

資產負債表  
BALANCE SHEET

二零零零年三月三十一日  
AS AT 31 MARCH 2000

	備註 Note	2000 港元 HK\$	1999 港元 HK\$
固定資產 Fixed assets	6	3,331,622	3,714,991
蔬菜統營處貸款基金 VMO Loan Fund	7	9,940,168	9,409,474
蔬菜統營處農業發展基金 VMO Agricultural Development Fund	8	91,348,324	88,848,600
流動資產 Current Assets			
存貨 Stocks		276,479	325,090
應收及預付款項 Accounts receivable and prepayments		8,890,138	9,622,938
銀行存款及手頭現金 Cash at bank and in hand		224,249,608	206,573,630
		<u>233,416,225</u>	<u>216,521,658</u>
流動負債 Current Liabilities			
應付款項及各項準備 Creditors and provisions		(6,965,692)	(7,805,542)
蔬菜投買人按金 Vegetable buyers' deposits		(4,906,538)	(4,900,665)
		<u>(11,872,230)</u>	<u>(12,706,207)</u>
流動資產淨值 Net current assets		<u>221,543,995</u>	<u>203,815,451</u>
		<u>326,164,109</u>	<u>305,788,516</u>
代表 Represented by :			
一般基金 General Fund			
滾存盈餘 Accumulated surplus	9	223,111,513	205,766,338
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	9,940,168	9,409,474
蔬菜統營處農業發展基金 VMO Agricultural Development Fund	8	91,348,324	88,848,600
		<u>103,052,596</u>	<u>100,022,178</u>
統營處處長 韋徐潔儀 (Signed) Mrs. Lessie WEI Director of Marketing			
香港，二零零零年七月十四日 Hong Kong, 14 July 2000			
		<u>326,164,109</u>	<u>305,788,516</u>

蔬菜統營處  
VEGETABLE MARKETING ORGANIZATION

現金流量表  
CASH FLOW STATEMENT

截至二零零零年三月三十一日止年度  
FOR THE YEAR ENDED 31 MARCH 2000

	備註 Note	2000 港元 HK\$	1999 港元 HK\$
經營業務現金流入淨額 Net cash inflow from operating activities	10(a)	4,212,812	766,868
投資回報現金流入淨額 Net cash inflow from returns on investments			
已收利息 Interest received		13,879,098	17,970,797
特別基金現金流入淨額 Net cash inflow from specific funds	10(b)	—	—
投資活動 Investing activities			
購入固定資產 Purchase of fixed assets		(417,832)	(954,604)
出售固定資產收入 Proceeds from sale of fixed assets		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		(15,730,000)	(15,400,000)
投資活動現金流出淨額 Net cash outflow from investing activities		<u>(16,145,932)</u>	<u>(16,354,604)</u>
現金及現金等值物增加 Increase in cash and cash equivalents		1,945,978	2,383,061
4月1日的現金及現金等值物 Cash and cash equivalents at 1 April		4,773,630	2,390,569
3月31日的現金及現金等值物 Cash and cash equivalents at 31 March		<u>6,719,608</u>	<u>4,773,630</u>
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		224,249,608	206,573,630
超過3個月到期的定期存款 Time deposits with maturity over three months		<u>(217,530,000)</u>	<u>(201,800,000)</u>
		<u>6,719,608</u>	<u>4,773,630</u>

蔬菜統營處  
VEGETABLE MARKETING ORGANIZATION

附錄八  
Appendix 8

已確認損益報表  
STATEMENT OF RECOGNISED GAINS AND LOSSES  
截至二零零零年三月三十一日止年度  
FOR THE YEAR ENDED 31 MARCH 2000

	2000			1999	
	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	總計
				港元 HK\$	港元 HK\$
農地復耕計劃的租項收入 Rental income from land rehabilitation scheme	—	12,277	—	12,277	29,180
銀行存款利息收益 Interest income	492,138	5,672,585	—	6,164,723	8,099,922
呆賬準備撥回 Write back of provision for doubtful debts	38,556	—	—	38,556	—
呆賬準備 Increase in provision for doubtful debts	—	—	—	—	(184,245)
壞賬劃銷 Bad debts written off	—	—	—	—	(26,238)
農地復耕計劃 Land rehabilitation scheme					
保養及修理 Repair and maintenance	—	(1,800)	—	(1,800)	(20,600)
租項 Rent	—	(12,277)	—	(12,277)	(29,170)
出售固定資產虧蝕 Loss on disposal of fixed assets	—	(11,543)	—	(11,543)	(2,707)
雜項支出 Miscellaneous expenditure	—	(25)	—	(25)	(55)
折舊 Depreciation	—	(11,431)	—	(11,431)	(14,568)
研究及發展經費 Research and development	—	(284,227)	—	(284,227)	(242,195)
建設及改善公用農業設施的費用 Construction and improvement of communal agricultural facilities	—	(189,450)	—	(189,450)	(26,280)
信譽農場計劃推廣及發展 Promotion and development of the Accredited Farm Scheme	—	(1,155,114)	—	(1,155,114)	(994,511)
發展環控溫室蔬菜生產 Controlled -Environment Greenhouse Production	—	(25,000)	—	(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	—	(1,493,971)	—	(1,493,971)	—
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)
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	530,694	2,499,724	—	3,030,418	5,650,596
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	—	—	17,345,175	17,345,175	16,933,225
已確認損益總額 Total recognised gains and losses	<u>530,694</u>	<u>2,499,724</u>	<u>17,345,175</u>	<u>20,375,593</u>	<u>22,583,821</u>

## 蔬菜統營處 賬目備註

## VEGETABLE MARKETING ORGANIZATION NOTES TO THE ACCOUNTS

### 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。

### 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.

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)

(c) 經營租賃

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。

(c) Operating leases

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.

(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：

(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 :

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%

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) 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。

(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 稅項

3 Taxation

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

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

蔬菜統營處  
VEGETABLE MARKETING ORGANIZATION

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

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

截至二零零零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 2000 were as follows :

	2000 港元 HK\$	1999 港元 HK\$
收入 Income		
優質蔬菜銷售 Sale of premium vegetables	<u>14,611,787</u>	<u>15,646,512</u>
銷貨成本 Cost of goods sold		
期初存貨 Opening stock	36,574	19,403
購貨 Purchases	<u>10,311,161</u>	<u>11,220,490</u>
	10,347,735	11,239,893
期末存貨 Closing stock	<u>(35,332)</u>	<u>(36,574)</u>
	<u>10,312,403</u>	<u>11,203,319</u>
銷售毛利 Gross profit	4,299,384	4,443,193
佣金收入 Commission income	43,256	—
	<u>4,342,640</u>	<u>4,443,193</u>
直接營業支出 Direct operating expenses		
銷貨回佣 Rebates	(177,043)	(215,600)
搬運費 Handling fee	(9,901)	(53)
報關費用 Declaration charges	(770)	0
	<u>(187,714)</u>	<u>(215,653)</u>
	<u>4,154,926</u>	<u>4,227,540</u>

5 差餉、租項及許可證費用  
Rent, rates and permit fees

土地及樓宇經營租賃的租金為630,500港元(1999 : 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 (1999: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)

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		
	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\$	總計 Total 港元HK\$
資產原價 Cost:							
1999年4月1日 At 1 April 1999	4,446,130	7,158,278	5,032,238	212,857	16,849,503	244,473	17,093,976
增購 Additions	—	394,902	—	22,930	417,832	—	417,832
劃銷 Disposals	—	(30,925)	(109,760)	(13,460)	(154,145)	(44,365)	(198,510)
2000年3月31日 At 31 March 2000	<u>4,446,130</u>	<u>7,522,255</u>	<u>4,922,478</u>	<u>222,327</u>	<u>17,113,190</u>	<u>200,108</u>	<u>17,313,298</u>
累積折舊 Accumulated depreciation							
1999年4月1日 At 1 April 1999	4,318,373	3,785,779	4,882,818	147,542	13,134,512	167,459	13,301,971
本年折舊 Charge for the year	2,648	682,680	74,710	32,237	792,275	11,431	803,706
劃銷撥回 Written back on disposals	—	(22,543)	(109,760)	(12,916)	(145,219)	(32,822)	(178,041)
2000年3月31日 At 31 March 2000	<u>4,321,021</u>	<u>4,445,916</u>	<u>4,847,768</u>	<u>166,863</u>	<u>13,781,568</u>	<u>146,068</u>	<u>13,927,636</u>
賬面淨值 Net book value:							
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>
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> (備註8) (Note 8)	<u>3,792,005</u>

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

附錄九  
Appendix 9

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

7 蔬菜統營處貸款基金 VMO Loan Fund	2000 港元 HK\$	1999 港元 HK\$
本金 Capital	2,608,000	2,608,000
4月1日滾存盈餘 Accumulated surplus as at 1 April	6,801,474	6,437,663
農民貸款利息收益 Interest income on loans to farmers	144,481	199,083
銀行存款利息收益 Interest income on bank deposits	347,657	375,211
	492,138	574,294
呆賬準備撥回 Write back of provision for doubtful debts	38,556	—
呆賬準備 Increase in provision for doubtful debts	—	(184,245)
壞賬劃銷 Bad debts written off	—	(26,238)
本年度盈餘 Surplus for the year	530,694	363,811
3月31日滾存盈餘 Accumulated surplus at 31 March	7,332,168	6,801,474
	9,940,168	9,409,474
代表 Represented by :		
蔬菜統營處貸款 VMO Loans		
農民貸款 Loans to farmers	3,124,625	3,681,893
應收利息 Accrued interest	92,416	108,896
	3,217,041	3,790,789
呆賬準備 Provision for doubtful debts	(299,525)	(381,281)
	2,917,516	3,409,508
流動資產 Current assets		
應收款項 Accounts receivable	47,193	47,028
銀行存款 Cash at bank	6,975,494	5,952,938
	7,022,687	5,999,966
流動負債 Current liability		
應付款項 Accounts payable	(35)	—
流動資產淨值 Net current assets	7,022,652	5,999,966
資產淨值 Net assets	9,940,168	9,409,474

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.



蔬菜統營處  
VEGETABLE MARKETING ORGANIZATION

附錄九  
Appendix 9

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

	2000 港元 HK\$	1999 港元 HK\$
<b>8 蔬菜統營處農業發展基金</b> VMO Agricultural Development Fund		
本金 Capital	<u>70,000,000</u>	<u>70,000,000</u>
4月1日滾存盈餘 Accumulated surplus at 1 April	<u>18,848,600</u>	<u>13,561,815</u>
收入 Income		
農地復耕計劃的租項收入 Rental income from land rehabilitation scheme	12,277	29,180
銀行存款利息收益 Interest income on bank deposits	<u>5,672,585</u>	<u>7,525,628</u>
	<u>5,684,862</u>	<u>7,554,808</u>
支出 Expenditure		
農地復耕計劃 Land rehabilitation scheme		
保養及修理 Repair and maintenance	(1,800)	(20,600)
租項 Rent	(12,277)	(29,170)
出售固定資產虧蝕 Loss on disposal of fixed assets	(11,543)	(2,707)
雜項支出 Miscellaneous expenditure	(25)	(55)
折舊 Depreciation	(11,431)	(14,568)
研究及發展經費 Research and development	(284,227)	(242,195)
建設及改善公用農業設施的費用 Construction and improvement of communal agricultural facilities	(189,450)	(26,280)
信譽農場計劃推廣及發展 Promotion and development of the Accredited Farm Scheme	(1,155,114)	(994,511)
發展環控溫室蔬菜生產 Controlled-Environment Greenhouse Production	(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	(1,493,971)	—
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)
其他 Others	<u>(300)</u>	<u>(300)</u>
	<u>(3,185,138)</u>	<u>(2,268,023)</u>
本年度盈餘 Surplus for the year	<u>2,499,724</u>	<u>5,286,785</u>
3月31日滾存盈餘 Accumulated surplus at 31 March	<u>21,348,324</u>	<u>18,848,600</u>
	<u>91,348,324</u>	<u>88,848,600</u>

蔬菜統營處  
VEGETABLE MARKETING ORGANIZATION

附錄九  
Appendix 9

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

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

	2000 港元 HK\$	1999 港元 HK\$
代表 Represented by :		
固定資產(備註6) Fixed assets( note 6 )	54,040	77,014
流動資產 Current assets		
存貨 Stocks	365,750	413,250
應收及預付款項 Accounts receivable and prepayments	1,292,354	1,396,262
銀行存款 Cash at bank	<u>91,232,588</u>	<u>87,005,553</u>
	92,890,692	88,815,065
流動負債 Current liability		
應付款項 Accounts payable	(1,596,408)	(43,479)
流動資產淨值 Net current assets	<u>91,294,284</u>	<u>88,771,586</u>
資產淨值 Net assets	<u>91,348,324</u>	<u>88,848,600</u>

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 subsidizing 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.

	2000 港元 HK\$	1999 港元 HK\$
9 一般基金 - 滾存盈餘 General fund - accumulated surplus		
4月1日結存 Balance at 1 April	205,766,338	188,833,113
本年度盈餘 Surplus for the year	17,345,175	16,933,225
3月31日結存 Balance at 31 March	<u>223,111,513</u>	<u>205,766,338</u>

蔬菜統營處  
VEGETABLE MARKETING ORGANIZATION

附錄九  
Appendix 9

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本年度盈餘	2000 港元 HK\$	1999 港元 HK\$
Reconciliation of surplus for the year to net cash inflow from operating activities		
本年度盈餘 Surplus for the year	17,345,175	16,933,225
銀行存款利息收益 Interest income on bank deposits	(13,460,452)	(17,426,291)
折舊 Depreciation	792,275	1,012,149
呆賬準備 Provision for doubtful debts	21,474	194,987
出售固定資產虧蝕 Loss on disposal of fixed assets	7,026	82,828
存貨減少 Decrease in stocks	48,611	23,208
應收及預付款項減少/(增加) Decrease / (increase) in accounts receivable and prepayments	292,680	(443,107)
應付款項及各項準備(減少)/增加 (Decrease) / increase in creditors and provisions	(839,850)	633,245
蔬菜投買人按金增加/(減少) Increase / (decrease) in vegetable buyers' deposits	5,873	(243,376)
經營業務現金流入淨額 Net cash inflow from operating activities	<u>4,212,812</u>	<u>766,868</u>
(b) 按特別基金現金流入淨額調節特別基金盈餘	2000 港元 HK\$	1999 港元 HK\$
Reconciliation of surplus of specific funds to net cash inflow from specific funds		
蔬菜統營處貸款基金 VMO Loan Fund		
本年度盈餘 Surplus for the year	530,694	363,811
壞賬劃銷 Bad debt written off	—	26,238
呆賬準備(撥回)/增加 (Write back of) / provision for doubtful debts	(38,556)	184,245
農民貸款減少 Decrease in loans to farmers	530,548	694,783
應收款項增加 Increase in accounts receivable	(165)	(11,518)
應付款項增加 Increase in accounts payable	35	—
銀行定期存款提取/(存放)淨額 Net withdrawal / (placement) of fixed bank deposits	500,000	(1,500,000)
銀行存款(增加) / 減少 (Increase) / decrease in cash at bank	<u>(1,522,556)</u>	<u>242,441</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	2,499,724	5,286,785
折舊 Depreciation	11,431	14,568
出售固定資產虧蝕 Loss on disposal of fixed assets	11,543	2,707
應收及預付款項減少 Decrease in accounts receivable and prepayments	103,908	451,571
應付款項增加 Increase in accounts payable	1,552,929	22,318
存貨減少/(增加) Decrease / (increase) in stocks	47,500	(137,750)
銀行定期存款存放淨額 Net placement of fixed bank deposits	(2,000,000)	(7,650,000)
固定資產增加 Increase in fixed assets	—	(20,300)
銀行存款(增加) / 減少 (Increase) / decrease in cash at bank	<u>(2,227,035)</u>	<u>2,030,101</u>
特別基金現金流入淨額 Net cash inflow from specific funds	<u>—</u>	<u>—</u>

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)

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)

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。

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

信託人及核數師各自之責任

Respective responsibilities of the Trustee  
and auditors

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。

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.

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。

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二零零零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。

羅兵咸會計師事務所  
執業會計師

香港，二零零零年七月十三日

## 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 2000 and of its surplus for the year then ended.

(Signed) Price Waterhouse  
Certified Public Accountants

Hong Kong, 13 July 2000

農產品獎學基金  
AGRICULTURAL PRODUCTS SCHOLARSHIP FUND

收支結算表

INCOME AND EXPENDITURE ACCOUNT

截至二零零零年三月三十一日止年度

FOR THE YEAR ENDED 31 MARCH 2000

	2000 港元 HK\$	1999 港元 HK\$
收入 Income		
銀行存款利息 Interest on bank deposits	<u>618,607</u>	<u>796,638</u>
支出 Expenditure		
核數師酬金 Auditors' remuneration	(1,000)	(1,000)
獎學金 Scholarships	(320,000)	(252,000)
助學金 Grants	(8,000)	(12,000)
呆賬準備 Provision for doubtful debts	(18,850)	(96,150)
	<u>(347,850)</u>	<u>(361,150)</u>
本年度盈餘 Surplus for the year	270,757	435,488
4月1日滾存盈餘 Accumulated surplus at 1 April	2,107,293	1,671,805
3月31日滾存盈餘 Accumulated surplus at 31 March	<u>2,378,050</u>	<u>2,107,293</u>

由於已確認損益報表只包括上述之本年度盈餘270,757港元 (1999: 435,488港元), 所以沒有將已確認損益報表另行呈列。

No separate statement of recognised gains and losses is presented as surplus for the year of HK\$270,757 (1999: HK\$435,488) shown above is the only component.

農產品獎學基金  
AGRICULTURAL PRODUCTS SCHOLARSHIP FUND

資產負債表

BALANCE SHEET

二零零零年三月三十一日

AS AT 31 MARCH 2000

	2000 港元 HK\$	1999 港元 HK\$
免息貸款 Interest-free loans		
4月1日結存 Balance at 1 April	776,696	948,923
本年度發放之貸款 Loans made during the year	<u>60,000</u>	<u>30,000</u>
	836,693	978,923
本年度之還款 Repayments during the year	<u>(188,817)</u>	<u>(202,227)</u>
3月31日結存 Balance at 31 March	647,879	776,696
呆賬準備 Provision for doubtful debts	<u>(115,000)</u>	<u>(96,150)</u>
	<u>532,879</u>	<u>680,546</u>
流動資產 Current assets		
應收款項 Accounts receivable	89,436	90,614
銀行定期存款 Fixed deposits with banks	9,750,000	9,332,000
銀行現金 Cash at bank	<u>6,735</u>	<u>5,133</u>
	9,846,171	9,427,747
流動負債 Current liability		
應付款項 Accounts payable	<u>(1,000)</u>	<u>(1,000)</u>
流動資產淨值 Net current assets	<u>9,845,171</u>	<u>9,426,747</u>
	<u>10,378,050</u>	<u>10,107,293</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	2,378,050	2,107,293
信託人 韋徐潔儀 (Signed) Mrs Lessie WEI Trustee		
香港，二零零零年七月十三日 Hong Kong, 13 July 2000		
	<u>10,378,050</u>	<u>10,107,293</u>

## 農產品獎學基金

## AGRICULTURAL PRODUCTS SCHOLARSHIP FUND

### 賬目備註

### NOTES TO THE ACCOUNTS

#### 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。

#### 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.



