



蔬菜統營處

2001 至 2002 年財政年度

年報

WWW.VMO.ORG



ANNUAL
REPORT

2001
/2002

VEGETABLE
MARKETING
ORGANIZATION



目錄 Contents

頁碼
Page

	抱負及使命 OUR VISION AND MISSION	1
	蔬菜統營處 OUR ORGANIZATION	2
	服務範圍 OUR SERVICES	3
	批銷蔬菜 Vegetable Wholesaling	3
	直接供應優質蔬菜和有機蔬菜 Direct Supply of Premium Vegetables and Organic Vegetables	4
	銷售信譽蔬菜 Marketing of Accredited Vegetables	6
	支援本地農業 Supporting Local Agriculture	7
	菜統處網頁 VMO Homepage	9
	市場活動 MARKET ACTIVITIES	10
	『信譽農場計劃』、『有機轉型計劃』及『環控溫室項目』的推廣活動 Promotion Activities of “Accredited Farm Scheme”, “Organic Farming Conversion Scheme” and “Controlled - Environment Greenhouse Project”	10
	推廣有機蔬菜 Promotion of Organic Vegetables	11
	引進新品種蔬菜 Introduction of New Varieties of Vegetables	13
	承擔保護環境 Commitment to Environmental Protection	14
	業績成果 PERFORMANCE AND ACHIEVEMENT	15
	迎戰未來 MEETING FUTURE CHALLENGES	17
	附錄 APPENDICES	18



抱負

確保本港市民得以享用安全優質、供應穩定充裕的新鮮蔬菜，以及協助本地農業可持續發展。

Our Vision

To see our community enjoy a reliable and plentiful supply of safe and quality vegetables and facilitate the sustainable development of local agriculture.

使命

以專業精神，克盡厥職，殷勤有禮和精益求精的態度管理蔬菜批發市場從而：

- 有秩序和有效率地運銷優質安全蔬菜
- 提供公平而健全的市場環境給業界作業
- 回餽盈餘以促進本地農業發展

Our Mission

To manage the wholesale vegetable market with professionalism, dedication, courtesy and efficiency in providing services to:

- secure efficient and orderly wholesale marketing of safe and quality vegetables
- provide a fair and healthy market environment for traders to conduct their business
- plough back surplus for the improvement of local agriculture



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（截至二零零二年三月卅一日）僱用固定職員 139 人，臨時員工 98 人。組織圖表刊載於附錄一。

一個法定和由行政長官委任的統營顧問委員就菜統處制定和執行各項政策及決定向統營處處長提供意見，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 the 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 139 regular staff and 98 casual workers. The organization chart is at Appendix 1.

A statutory Marketing Advisory Board appointed by the Chief Executive of HKSAR advises the Director in the formulation and execution of various policies and decisions. The current membership and terms of reference of the Board are at Appendix 2



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 the provision of these services. There is no charge to buyers.



交易場地

Market sales floor



直接供應優質蔬菜和 有機蔬菜

菜統處自設冷藏車隊，以訂單合約形式向各大酒店、酒樓及超級市場供應新鮮安全的優質蔬菜和有機蔬菜。

Direct Supply of Premium Vegetables and Organic Vegetables

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



菜統處在 2001 年花卉展覽的攤位

VMO booth in Flower Show 2001



超級市場的有機蔬菜冷藏櫃

Organic vegetables corner at supermarket



優質蔬菜分銷圖

Sale distribution of premium vegetable



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。

Marketing of Accredited Vegetables

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



宣傳信譽蔬菜

Road Show of Accredited Vegetables



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 3,277,415 元支持多項農業發展項目，其中包括在本地發展和推廣環控溫室蔬菜生產技術及有機耕作。

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 518,000 元予 32 名符合資格的學生。二零零一至二零零二財政年度農產品獎學基金的核數師報告、收支計

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 \$3,277,415 to support various agricultural development projects, including the development and promotion of controlled environment greenhouse production technology and organic farming in Hong Kong.



The VMO 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



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 81 宗共 \$3,537,000 元。截至二零零二年年三月三十一日，該貸款基金的資本及累積盈餘總額為 1,045 萬元。

to pursue better education. In 2001/02, it issued scholarships, grants and loans amounting to \$ 518,000 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 2001/02 are at Appendices 10 to 13 respectively.



In addition, the VMO 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 81 loans totaling \$3,537,000. As at 31 March 2002, the Fund had a capital and accumulated surplus of \$10.45 million.



菜統處網頁

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：信譽蔬菜的銷售渠道、市場服務及查詢熱線等。

本處的網址：

<http://www.vmo.org>

VMO homepage

The VMO homepage is constantly updated to provide daily wholesale prices of major vegetables 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>

Untitled Document - Microsoft Internet Explorer

檔案(F) 編輯(E) 檢視(V) 我的最愛(A) 工具(T) 說明(H)

蔬菜統營處

簡介 供應優質蔬菜 友情鏈接
統營顧問委員會 銷售信譽蔬菜 網頁地圖
批銷蔬菜及支援農業 蔬菜批發價 好農夫產品網
最新資訊及公告 與我們聯絡

ENGLISH 中文

蔬菜批發價

長沙灣蔬菜批發市場51種主要蔬菜的平均批發價

日期：2003年2月5日
當天市場總批銷量：406噸
當天平均批發價：\$2,560 / 噸

葉菜類		瓜果類	
品種	價格	品種	價格
	\$港元/公斤		\$港元/公斤
韭王	\$5.0	荷蘭豆	\$4.1
椰菜花	\$2.0	紅蘿蔔	\$2.0
芹菜	\$2.5	佛手瓜	\$1.7

完成 我的電腦



市場活動

『信譽農場計劃』、
『有機轉型計劃』及
『環控溫室項目』的推
廣活動

本年度，本處繼續以「好農夫」的形象推廣本處的產品，包括信譽蔬菜、有機蔬菜及環控溫室蔬菜。本處亦推出了一系列「好農夫」紀念品，包括書籤、食譜、海報及運動衫以作宣傳。

Market Activities

**Promotion Activities of
“Accredited Farm
Scheme”, “Organic
Farming Conversion
Scheme” and “Controlled
Environment Greenhouse
Project”**

During the year, the VMO continued using a "Good Farmer" cartoon logo to promote its products including accredited produce, organic produce and controlled environment greenhouse produce. The VMO also distributed a series of "Good Farmer" souvenirs including bookmarks, recipes, posters and T-shirts for publicity.



宣傳產品及紀念品

Promotion products and souvenirs



推廣有機蔬菜

本年度，菜統處與漁農自然護理署繼續合作，鼓勵本地農民種植有機蔬菜以滿足市場需求。菜統處把有機蔬菜分銷至酒店、醫院、超市及指定之銷售點發售。

Promotion of Organic

Vegetables

During the year, the VMO continue collaborating with the Agriculture, Fisheries and Conservation Department to encourage local farmers to grow organic vegetables to meet market demand. VMO marketed the organic vegetables to hotels, hospitals, supermarkets and specified sales outlets.



漁護署監查本地有機農場

AFCD's inspection to local organic farms



好農夫在美食博覽宣傳

Good Farmer in Food Expo



本地有機蔬菜推廣展覽

Local organic vegetable exhibition



引進新品種蔬菜

本年度，菜統處與漁農自然護理署合作引進新品種蔬菜，如迷你青瓜，萵筍和荷蘭豆等。透過菜統處的宣傳和推廣，新品種蔬菜受市場歡迎和廣為市民認識。

Introduction of new varieties of vegetables

During the year, the VMO collaborated with the Agriculture, Fisheries and Conservation Department to introduce new vegetable varieties like mini-cucumber, asparagus lettuce and garden pea into the Hong Kong market. Through the VMO promotion, these new varieties received good response from the market.



萵筍

Asparagus Lettuce



荷蘭豆

Garden Pea



承擔保護環境

本處致力節約資源和減少污染。我們執行辦公室的環保操作方法，並在市場實施廢紙及發泡膠盒回收再用等多項措施。本處亦收購部份優質的過剩葉菜，曬成菜乾出售，減少浪費。

此外，本處亦正與環保署合作，研究將棄菜轉化為有機肥料的可行性。

Commitment to Environmental Protection

The VMO is committed to economizing the use of resources and reducing pollution. We have implemented green office practices and various measures on waste minimization such as collection of used paper and foam boxes at the market for recycling. To reduce wastage, the VMO also purchased some of the high quality surplus leafy vegetables for production and sale as dried vegetables.

In addition, the VMO is collaborating with the Environmental Protection Department to study the feasibility of converting dumped vegetables to organic fertilizer.



業績成果

在二零零一至二零零二年度菜統處仍為本港最繁忙和最大的新鮮蔬菜批發市場。經本處批銷的蔬菜共 263,797 公噸，約佔全港批發量百分之四十五。本處為 221 名批發商及 1,963 名買家提供服務，並供應優質蔬菜予 85 個訂單合約客戶及 243 個指定信譽零售商。經本處批銷的蔬菜重量、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 16,507,738 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

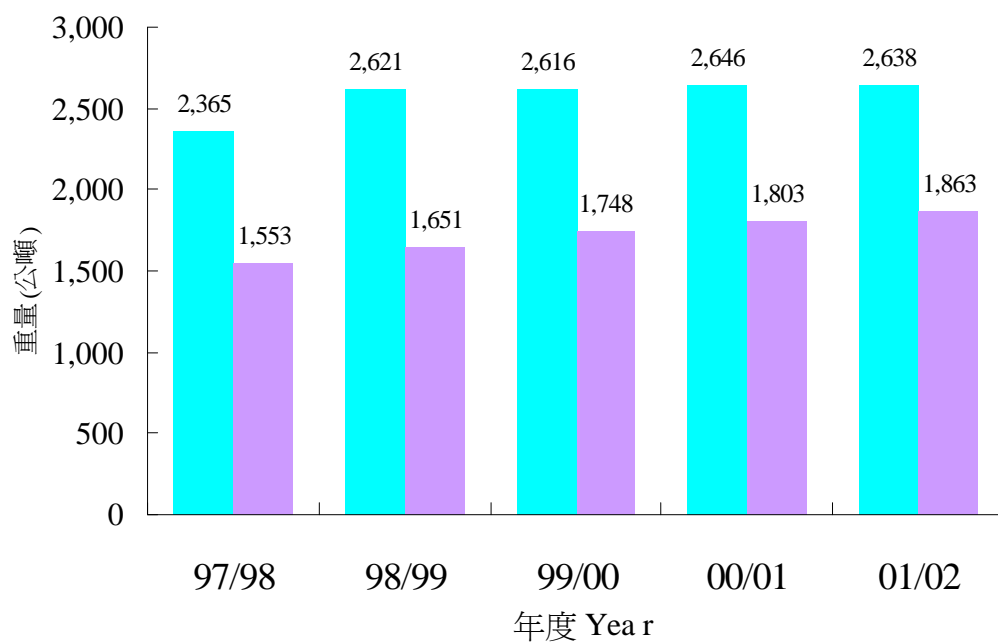
In 2000/2001, the VMO market remained the busiest and the largest fresh leafy vegetables wholesale market in Hong Kong. Throughput in the year reached 263,797 tonnes, representing about 45% of all vegetables wholesaled in Hong Kong. It provided services to 221 wholesalers and 1,963 buyers and supplied premium vegetables to 85 contract customers and 243 accredited retailers. Detailed information on the throughput by quantity, value and price is at Appendix 3.

The VMO made a surplus of \$16,507,738 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 2001-2002 are at Appendices 4 to 9 respectively.



全年批銷量概略

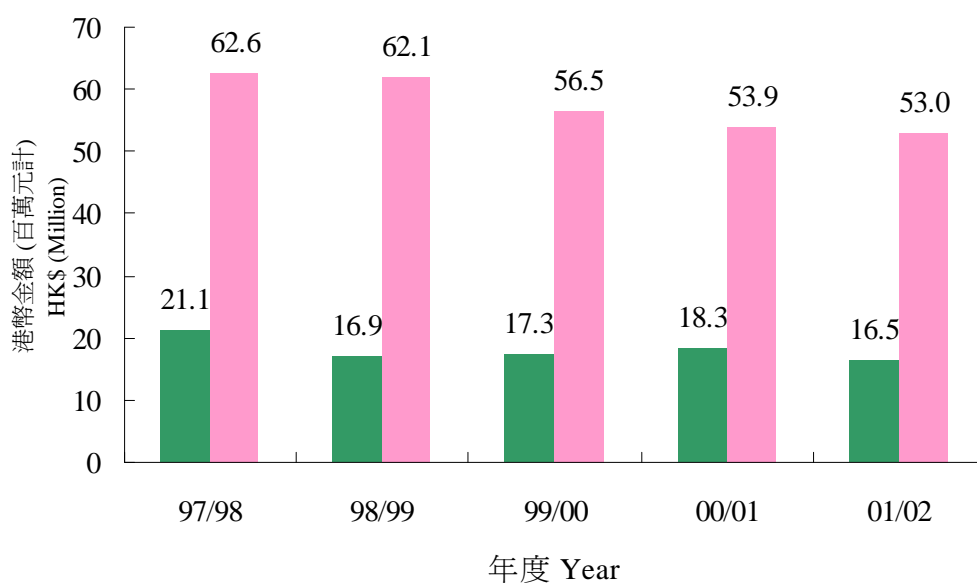
Summary of annual throughput



■ 批銷量 (100噸) Throughput (100 Tons) ■ 投買人數目 Number of buyers

盈餘及開支概略

Summary of surplus and expenditure



■ 盈餘 Surpluses ■ 營運開支 Operational expenses



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。

菜統處會繼續落實資源增值和精簡運作程序。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。

MEETING FUTURE CHALLENGES

Given the trend of abundant supply of vegetables, the vegetable price is likely to remain low. In the light of the increasing trend of direct sales of vegetables through supermarket chains and keen competition from other wholesale markets, the commission income of VMO will continuously come under pressure.

The VMO will continue to improve its productivity and streamline its operation procedures. It will implement office automation to upgrade its accounting and sales system in 2002 – 03 with a view to providing better services to wholesalers and buyers.



會計部電腦化計劃

Computerization of Account Section



附錄 APPENDICES

附錄表

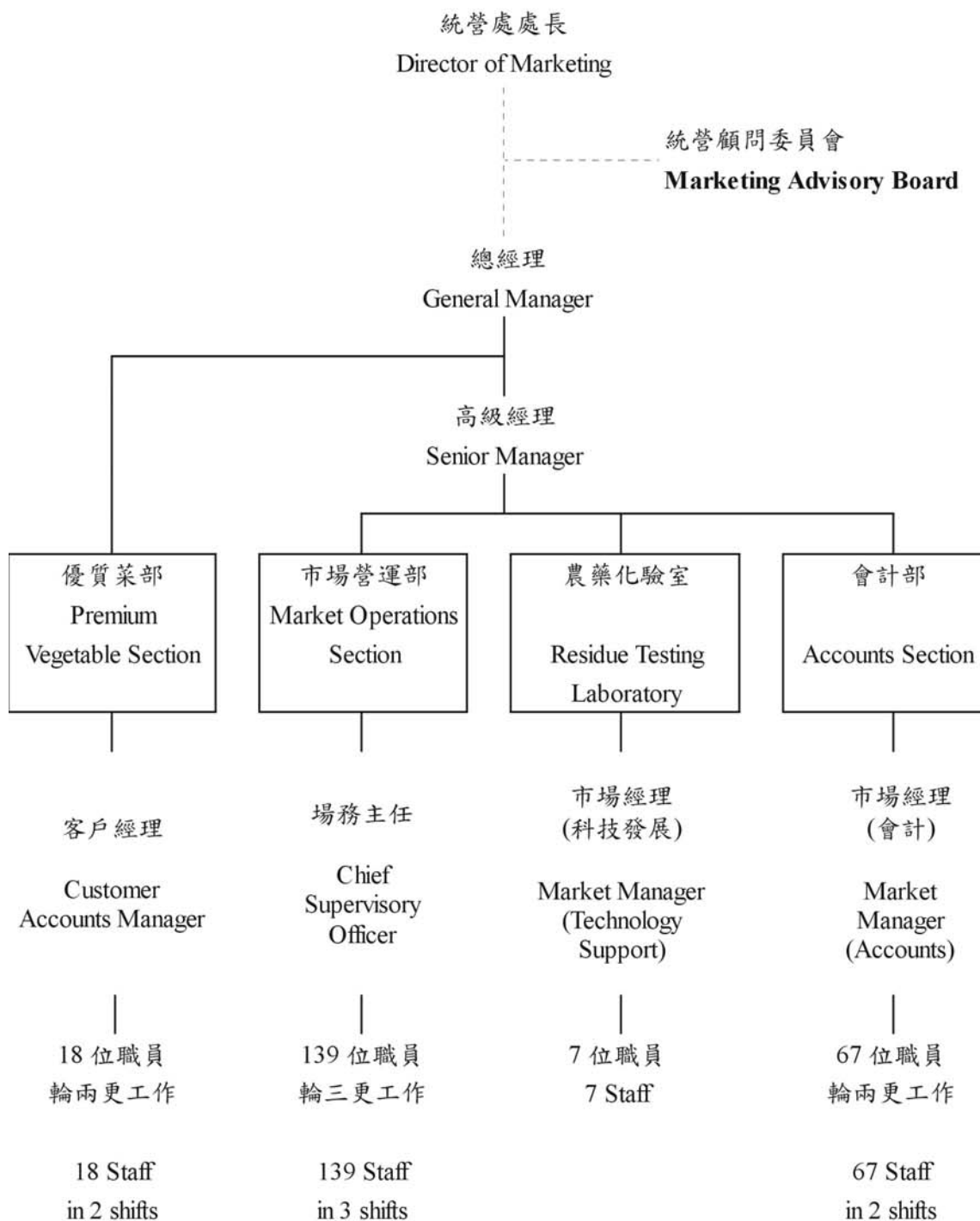
List of Appendix

- 一. 組織圖表
1. The Organization Chart
- 二. 統營顧問委員會成員名單及職能
2. Membership and terms of reference of the Marketing Advisory Board
- 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. 2001/2002 核數師報告
4. Auditors' Report, 2001/2002
- 五. 2001/2002 收支結算表
5. Income and Expenditure Accounts, 2001/2002
- 六. 2001/2002 資產負債表
6. Balance Sheet 2001/2002
- 七. 2001/2002 現金流量表
7. Cash Flow Statement, 2001/2002
- 八. 2001/2001 已確認損益報表
8. Statement of Recognized Gains and Losses, 2001/2002
- 九. 賬目備註
9. Notes to the Accounts
- 十. 農產品獎學基金 - 2001/2002 核數師報告
10. Agricultural Products Scholarship Fund - Auditors' Report, 2001/2002
- 十一. 農產品獎學基金 - 2001/2002 收支結算表
11. Agricultural Products Scholarship Fund - Income and Expenditure Account, 2001/2002
- 十二. 農產品獎學基金 - 2001/2002 資產負債表
12. Agricultural Products Scholarship Fund - Balance Sheet, 2001/2002
- 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 31.03.2002 is 237

備註 : 在 2002 年 3 月 31 日，蔬菜統營處合共有員工 237 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

陳鎮源 太平紳士 (統營處處長)
Mr. CHAN Chun-yuen, Thomas, J.P.. (Director of Marketing)

成員

Members

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.
何淑貞教授 Professor HO Suk-ching, Sara	香港中文大學市場學講座教授 Professor of Marketing at The Chinese University of Hong Kong
譚兆成先生 Mr. TAM Siu-sing, Tony	聯邦酒樓集團董事司庫兼副總經理 Assistant Managing Director and Treasurer of Federal Restaurant Group
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 Average Price per Kilogram(\$)	佔總量 重量之百分率% Total Quantity marketed %	重量(公噸) Quantity (Tonne)	價值(元) Value(\$)	每千克 Average Price per Kilogram(\$)	佔總量 重量之百分率% Total Quantity marketed %	重量(公噸) Quantity (Tonne)	價值(元) Value(\$)	每千克 Average Price per Kilogram(\$)
*1986/87 to 1991/91	59,922	144,332,220	2.41	31.4	131,212	434,803,918	3.31	68.6	191,234	579,146,138	3.03
*1991/92 to 1995/96	38,756	110,379,130	2.85	16.9	191,057	755,824,951	4.17	83.1	229,823	916,214,121	3.94
*1996/97 to 2000/01	23,701	62,930,299	2.66	9.3	229,843	801,401,806	3.48	90.7	253,546	883,451,175	3.41
42/01	1,411	3,954,475	2.80	6.7	19,530	67,144,433	3.43	93.3	21,971	71,089,908	3.39
52/01	1,773	4,176,757	2.36	7.8	21,057	64,216,671	3.05	92.2	22,830	68,393,428	3.00
62/01	1,226	3,085,912	2.48	5.9	19,618	71,083,318	3.57	94.1	21,854	73,074,230	3.51
72/01	925	2,702,119	2.93	4.6	19,244	85,380,106	4.44	95.4	21,169	88,082,225	4.37
82/01	1,127	2,523,534	2.24	5.2	21,616	71,099,011	3.40	94.8	21,733	72,622,535	3.34
92/01	904	2,436,997	2.70	4.4	19,665	81,471,513	4.14	95.6	21,569	83,908,500	4.08
10/01	957	1,748,246	1.81	4.3	21,680	65,345,022	3.01	95.7	22,656	67,093,268	2.96
11/01	1,136	2,600,072	2.30	5.1	21,340	69,001,849	3.24	94.9	22,485	71,701,921	3.19
12/01	1,282	2,803,576	2.26	5.5	22,130	66,887,421	2.98	94.5	23,412	68,781,937	2.94
13/01	1,370	3,089,338	2.22	5.7	22,836	67,191,078	2.94	94.3	24,216	71,231,446	2.90
20/01	1,621	3,089,616	1.89	7.8	19,126	53,522,222	2.80	92.2	21,747	56,581,838	2.73
32/01	1,380	2,956,036	1.88	6.8	21,615	59,498,333	2.75	93.2	23,185	62,453,429	2.69
總計 TOTAL	15,322	35,152,738	2.29	5.8	245,475	808,885,957	3.30	94.2	263,797	854,088,735	3.24



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.



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二零零二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，二零零二年七月十二日

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 circumstances of the Organization, consistently applied and adequately disclosed.

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

Opinion

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

PricewaterhouseCoopers

Certified Public Accountants

Hong Kong, 12 July 2002



附錄五 Appendix 5

蔬菜統營處 VEGETABLE MARKETING ORGANIZATION

收支結算表 INCOME AND EXPENDITURE ACCOUNT 截至二零零二年三月三十一日止年度 FOR THE YEAR ENDED 31 MARCH 2002

	備註 Note	2002 港元 HK\$	2001 港元 HK\$
經營收益 Operating income			
佣金收益 Commission		85,403,657	78,627,665
回佣 Rebate		(29,724,653)	(27,335,265)
		55,679,004	51,292,400
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		12,863,918	13,639,335
銷貨成本 Cost of goods sold		(9,015,191)	(8,981,410)
銷貨毛利 Gross profit		3,848,727	4,657,925
佣金收入 Commission income		123	20,275
直接經營支出 Direct operating expenses		(57,114)	(92,078)
		3,791,736	4,586,122
雜項收益 Sundry income		1,879,614	2,098,386
		61,350,354	57,976,908
非營業收益 Non-trading income			
銀行存款利息收益 Interest income on bank deposits		8,128,013	14,103,100
其他收益 Other income		54,657	105,777
		8,182,670	14,208,877
總收益 Total income		69,533,024	72,185,785
經營支出 Operating expenses			
薪津及其他福利 Salaries, wages and other benefits		(42,398,507)	(43,762,879)
營業費 General working expenses			
租金、差餉及許可證費用 Rent, rates and permit fees	5	(1,630,313)	(1,661,990)
印刷及文具費 Printing and stationery		(232,944)	(216,552)
水電 Utility services		(780,864)	(773,514)
保養及修理 Maintenance and minor improvements		(1,106,080)	(250,486)
菜籃 Vegetable baskets		(40,000)	(27,200)
用具及設備 Stores and equipment		(337,967)	(369,034)
雜項支出 Miscellaneous expenses		(271,347)	(278,827)
員工福利 Staff welfare		(243,214)	(253,388)
員工培訓 Staff training		(27,910)	(21,960)
舟車費 Travelling expenses		(100,045)	(98,068)
防護服及制服 Protective clothing and uniforms		(7,190)	(9,862)
保險費 Insurance		(164,359)	(131,560)
核數師酬金 Auditors' remuneration		(183,900)	(184,900)
		(5,126,133)	(4,277,341)
結存結轉 Balance carried forward		(47,524,640)	(48,040,220)



蔬菜統營處

VEGETABLE MARKETING ORGANIZATION

收支結算表

INCOME AND EXPENDITURE ACCOUNT

截至二零零二年三月三十一日止年度(續)

FOR THE YEAR ENDED 31 MARCH 2002 (Continued)

	備註 Note	2002 港元 HK\$	2001 港元 HK\$
承前結存 Balance brought forward		(47,524,640)	(48,040,220)
失菜賠償 Compensation for lost vegetables		-	(2,346)
市場保安費 Market security		(711,802)	(779,188)
運輸費 Transportation expenses		(3,021,065)	(3,331,074)
折舊 Depreciation		(835,415)	(850,633)
菜聯社及合作社津貼費 Subsidy to federation and co-operative societies		(610,427)	(676,871)
刊物及宣傳費 Publication and publicity		(30,000)	(88,268)
援助金 Grants-in-aid		(109,101)	(102,783)
呆賬準備 Provision for doubtful debts		(104,071)	-
法律費用 Legal fees		(39,500)	(15,950)
		<u>(52,986,021)</u>	<u>(53,887,333)</u>
其他支出 Other expenses			
出售固定資產虧蝕 Loss on disposal of fixed assets		(39,265)	(15,269)
總支出 Total expenses		<u>(53,025,286)</u>	<u>(53,902,602)</u>
本年度盈餘 Surplus for the year	11	<u>16,507,738</u>	<u>18,283,183</u>



附錄六 Appendix 6

蔬菜統營處 VEGETABLE MARKETING ORGANIZATION

資產負債表 BALANCE SHEET

二零零二年三月三十一日
AS AT 31 MARCH 2002

	備註 Note	2002 港元 HK\$	2001 港元 HK\$
固定資產 Fixed assets	6	3,372,115	3,274,933
流動資產 Current assets			
存貨 Stocks		479,426	602,144
農民貸款及應收利息 Loans and interest receivable from farmers		3,209,427	2,722,172
應收及預付款項 Accounts receivable and prepayments		5,257,219	10,046,128
銀行存款及手頭現金 Cash at bank and in hand		369,470,715	343,363,266
		<u>378,416,787</u>	<u>356,733,710</u>
流動負債 Current liabilities			
應付款項及各項準備 Accounts payable and provisions		(11,893,126)	(6,784,540)
長期服務金撥備 Provision for long service payment	10	(441,036)	(505,719)
蔬菜投資人按金 Vegetable buyers' deposits		(5,041,778)	(4,902,095)
		<u>(17,375,940)</u>	<u>(12,192,354)</u>
流動資產淨值 Net current assets		<u>361,040,847</u>	<u>344,541,356</u>
		<u>364,412,962</u>	<u>347,816,289</u>
代表 Represented by :			
一般基金 General Fund			
滾存盈餘 Accumulated surplus	11	251,505,075	234,997,337
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	10,454,918	10,256,999
蔬菜統營處農業發展基金 VMO Agricultural Development Fund	8	93,684,271	93,820,167
		<u>105,903,293</u>	<u>105,841,270</u>
非流動負債 Non-current liabilities			
長期服務金撥備 Provision for long service payment	10	7,004,594	6,977,682
統營處處長 陳鎮源 (Signed) Thomas C Y Chan Director of Marketing			
香港，二零零二年七月十二日 Hong Kong, 12 July 2002			
		<u>364,412,962</u>	<u>347,816,289</u>



附錄七
Appendix 7

蔬菜統營處
VEGETABLE MARKETING ORGANIZATION

現金流量表
CASH FLOW STATEMENT
截至二零零二年三月三十一日止年度
FOR THE YEAR ENDED 31 MARCH 2002

	備註 Note	2002 港元 HK\$	2001 港元 HK\$
經營業務現金流入淨額 Net cash inflow from operating activities	12(a)	15,416,791	6,162,283
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		11,021,390	13,938,711
投資活動 Investing activities			
購入固定資產 Purchase of fixed assets		(978,429)	(761,942)
出售固定資產收入 Proceeds from sale of fixed assets		10,200	22,298
超過3個月到期的銀行定期存款提取/(存放)淨額 Net withdrawal/(placement) of fixed bank deposits with maturity over three months		71,260,000	(20,270,000)
投資活動現金流入/(流出)淨額 Net cash inflow/(outflow) from investing activities		70,291,771	(21,009,644)
現金及現金等值物增加/(減少) Increase/(decrease) in cash and cash equivalents		96,729,952	(908,650)
4月1日的現金及現金等值物 Cash and cash equivalents at 1 April		5,810,958	6,719,608
3月31日的現金及現金等值物 Cash and cash equivalents at 31 March	12(c)	96,729,952	(908,650)



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 截至二零零二年三月三十一日止年度 FOR THE YEAR ENDED 31 MARCH 2002

	2002			2001	
	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 11) (note 11)	總計 Total 港元 HK\$	總計 Total 港元 HK\$
農地復耕計劃的租金收入	-	-	-	-	2,113
Rental income from land rehabilitation scheme					
利息收益 Interest income	283,683	3,140,319	-	3,424,002	5,987,148
其他收入 Other income	-	1,200	-	1,200	-
壞賬劃銷 Bad debts written off	(1,259)	-	-	(1,259)	-
呆賬準備 Provision for doubtful debts	(84,505)	-	-	(84,505)	(177,500)
農地復耕計劃 Land rehabilitation scheme					
保養及修理 Repairs and maintenance	-	(17,457)	-	(17,457)	(25,790)
租金 Rent	-	-	-	-	(2,113)
出售固定資產虧蝕 Loss on disposal of fixed assets	-	-	-	-	(3,639)
折舊 Depreciation	-	(11,667)	-	(11,667)	(14,022)
建設及改善公用農業設施的費用 Construction and improvement of communal agricultural facilities	-	(254,511)	-	(254,511.0)	-
信譽農場計劃推廣及發展 Promotion and development of the Accredited Farm Scheme	-	(1,345,907)	-	(1,345,907)	(511,870)
發展環控溫室蔬菜生產 Controlled-Environment Greenhouse Production	-	(407,223)	-	(407,223)	(1,358,393)
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)
發展有機農業 Promotion of Organic Farming	-	(1,237,550)	-	(1,237,550)	(912,348)
其他 Others	-	(3,100)	-	(3,100)	(300)
未於收支結算表確認之收益(虧損)額 Gains/(losses) not recognised in the income and expenditure account	197,919	(135,896)	-	62,023	2,788,674
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	-	-	16,507,738	16,507,738	18,283,183
已確認損益總額 Total recognised gains and losses	197,919	(135,896)	16,507,738	16,569,761	21,071,857



附錄九 Appendix 9

蔬 菜 統 營 處

VEGETABLE MARKETING ORGANIZATION

賬 目 備 註

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

編製此等賬目所採用之主要會計政策如下：

(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

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

(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) Interest income on bank deposits and loans to farmers is recognised on a time proportion basis, taking into
- (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

(c) 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及累積減值虧損入賬。固定資產以直線法於其估計可用年限內，將其原值減累積減值虧損撇銷，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%
機器及其他		20%
車輛		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。

VEGETABLE MARKETING ORGANIZATION

NOTES TO THE ACCOUNTS

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 and accumulated impairment losses. Depreciation is calculated to write off the cost less accumulated impairment losses 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	5%
	Vegetable Market	
	Buildings 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.



蔬 菜 統 營 處

賬 目 備 註

2 主要會計政策(續)

(f) 長期服務金撥備

當統營處因已發生的事件須承擔現有之法律責任，而在解除責任時有可能消耗資源，並在責任金額能夠可靠地作出估算的情況下，需確立撥備。

本處就僱傭條例(第57章)要求僱主在符合僱傭條例規定之情況下終止僱傭關係，或員工退休時需支付長期服務金給僱員而作出撥備。此項撥備乃按照僱員截至年結日止的服務年期應得的長期服務金計算，並減去本處在員工退休計劃下可用以支付長期服務金的款項。

在往年度之賬目已作出合共1,075,000港元之撥備，而餘下之估計負債則披露為或然負債。採納會計準則第28號「準備、或然負債和或然資產」相當於會計政策之改變。新會計政策已追溯應用，故若干項目之比較數字經重新調整及重列。其影響為二零零一年四月一日之滾存盈餘減少6,408,777港元，而二零零一年四月一日之長期服務金撥備則增加同一數額。

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。

VEGETABLE MARKETING ORGANIZATION

NOTES TO THE ACCOUNTS

2 Principal accounting policies (Continued)

(f) Provisions for long service payment

Provisions are recognised when the Organization has a present legal obligation as a result of past events, it is probable that an outflow of resources will be required to settle an obligation, and a reliable estimate of the amount can be made.

The Organization recognises provision for long service payment to its employees in accordance with the Employment Ordinance(Cap.57) upon the termination of the employment, or retirement when the employees fulfill certain conditions and the termination meets the required circumstances. The provision is calculated based on the long service payments that are required to be made to the employees by the Organization in respect of their services up to the year end as reduced by certain benefits arising from the Organization's retirement schemes.

In prior years, provision of HK\$1,075,000 had been made in the accounts whereas the remaining estimated liability has been disclosed as a contingent liability. This represents a change in accounting policy as a result of adopting SSAP 28 "Provisions, contingent liabilities and contingent assets". The new accounting policy has been applied retrospectively and comparatives have been restated accordingly. The effect is to decrease the accumulated surplus as at 1 April 2001 and to increase provision for long service payment as at 1 April 2001 by HK\$6,408,777.

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.



蔬 菜 統 營 處

VEGETABLE MARKETING ORGANIZATION

賬 目 備 註

NOTES TO THE ACCOUNTS

4 優質蔬菜銷售淨收益

Net income on sale of premium vegetables

本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 are as follows :

	2002 港元 HK\$	2001 港元 HK\$
收入 Income		
優質蔬菜銷售 Sale of premium vegetables	12,863,918	13,639,335
銷貨成本 Cost of goods sold :		
期初存貨 Opening stock	43,713	35,332
購貨 Purchases	9,002,703	8,989,791
	9,046,416	9,025,123
期末存貨 Closing stock	(31,225)	(43,713)
	9,015,191	8,981,410
銷售毛利 Gross profit	3,848,727	4,657,925
佣金收入 Commission income	123	20,275
	3,848,850	4,678,200
直接經營支出 Direct operating expenses		
銷貨回佣 Rebates	(57,114)	(87,392)
銀行手續費 Bank charges	-	(150)
搬運費用 Handling fees	-	(4,461)
報關費用 Declaration charges	-	(75)
	(57,114)	(92,078)
	3,791,736	4,586,122

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(二零零一年 : 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.



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

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\$
資產原值 Cost							
2001年4月1日 At 1 April 2001	4,446,130	7,446,006	4,928,064	203,579	17,023,779	205,221	17,229,000
增購 Additions	-	595,825	359,924	22,680	978,429	15,300	993,729
劃銷 Disposals	-	(326,097)	(378,812)	(43,128)	(748,037)	(24,020)	(772,057)
2002年3月31日 At 31 March 2002	4,446,130	7,715,734	4,909,176	183,131	17,254,171	196,501	17,450,672
累積折舊 Accumulated depreciation							
2001年4月1日 At 1 April 2001	4,323,669	4,844,317	4,489,535	160,894	13,818,415	135,652	13,954,067
本年折舊 Charge for the year	2,648	626,769	181,617	24,381	835,415	11,667	847,082
劃銷撥回 Written back on disposals	-	(276,944)	(378,812)	(42,816)	(698,572)	(24,020)	(722,592)
2002年3月31日 At 31 March 2002	4,326,317	5,194,142	4,292,340	142,459	13,955,258	123,299	14,078,557
賬面淨值 Net book value							
2002年3月31日 At 31 March 2002	119,813	2,521,592	616,836	40,672	3,298,913	73,202	3,372,115
2001年3月31日 At 31 March 2001	122,461	2,601,689	438,529	42,685	3,205,364	69,569	3,274,933

(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.



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

7 蔬菜統營處貸款基金
VMO Loan Fund

	2002 港元 HK\$	2001 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	7,648,999	7,332,168
農民貸款利息收益 Interest income on loans to farmers	109,347	130,141
銀行存款利息收益 Interest income on bank deposits	174,336	364,190
	283,683	494,331
壞賬劃銷 Bad debts written off	(1,259)	-
呆賬準備 Provision for doubtful debts	(84,505)	(177,500)
本年度盈餘 Surplus for the year	197,919	316,831
3月31日滾存盈餘 Accumulated surplus at 31 March	7,846,918	7,648,999
	10,454,918	10,256,999

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	3,605,925	3,086,525
應收利息 Accrued interest	111,798	112,672
	3,717,723	3,199,197
呆賬準備 Provision for doubtful debts	(508,296)	(477,025)
	3,209,427	2,722,172
流動資產 Current assets		
應收款項 Accounts receivable	7,961	67,773
銀行存款 Cash at bank	7,237,530	7,467,054
流動資產淨值 Net current assets	7,245,491	7,534,827
資產淨值 Net assets	10,454,918	10,256,999

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

賬目備註
NOTES TO THE ACCOUNTS

8 蔬菜統營處農業發展基金
VMO Agricultural Development Fund

	備註 Note	2002 港元 HK\$	2001 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		23,820,167	21,348,324
收入 Income			
農地復耕計劃的租金收入 Rental income from land rehabilitation scheme		-	2,113
銀行存款利息收益 Interest income on bank deposits		3,140,319	5,492,817
其它 Other income		1,200	-
		3,141,519	5,494,930
支出 Expenditure			
農地復耕計劃 Land rehabilitation scheme			
保養及修理 Repairs and maintenance		(17,457)	(25,790)
租金 Rent		-	(2,113)
出售固定資產虧蝕 Loss on disposal of fixed assets		-	(3,639)
折舊 Depreciation		(11,667)	(14,022)
建設及改善公用農業設施的費用 Construction and improvement of communal agricultural facilities		(254,511)	-
信譽農場計劃推廣及發展 Promotion and development of the Accredited Farm Scheme	9	(1,345,907)	(511,870)
發展環控溫室蔬菜生產 Controlled-Environment Greenhouse Production		(407,223)	(1,358,393)
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)
發展有機農業 Promotion of Organic Farming	9	(1,237,550)	(912,348)
其他 Others		(3,100)	(300)
		(3,277,415)	(3,023,087)
本年度(虧蝕)/盈餘 (Deficit)/surplus for the year		(135,896)	2,471,843
3月31日滾存盈餘 Accumulated surplus at 31 March		23,684,271	23,820,167
		93,684,271	93,820,167



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)

	備註 Note	2002 港元 HK\$	2001 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)的資產及負債賬項內： 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 Fixed assets	6	73,202	69,569
流動資產 Current assets			
存貨 Stocks		294,025	351,975
應收及預付款項 Accounts receivable and prepayments		306,743	1,175,611
銀行存款 Cash at bank		93,152,275	92,285,254
		93,753,043	93,812,840
流動負債 Current liability			
應付款項 Accounts payable		(141,974)	(62,242)
流動資產淨值 Net current assets		93,611,069	93,750,598
資產淨值 Net assets		93,684,271	93,820,167

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 薪津及其他福利 Staff salaries, wages and other benefits

該項開支包括農業發展基金支撥的薪金。

Salaries, wages and other benefits amounting to HK\$675,547(2001 : HK\$0) have been included in this expenditure item in respect of the Agricultural Development Fund .



蔬菜統營處

VEGETABLE MARKETING ORGANIZATION

賬目備註

NOTES TO THE ACCOUNTS

10 長期服務金撥備

Provision for long service payment

備註 Note	2002 港元 HK\$	2001 港元 HK\$
2001/2000年4月1日結存, 如前呈報 Balance at 1 April 2001/2000, as previously reported	1,074,624	-
採納會計準則第28號之影響 Effect of adopting SSAP 28	2(f) 6,408,777	6,397,359
2001/2000年4月1日結存, 經重列 Balance at 1 April 2001/2000, as restated	6,408,777	6,397,359
2000-01年度撥備, 如前呈報 Provision for 2000-01, as previously reported	-	1,074,624
採納會計準則第28號之影響 Effect of adopting SSAP 28	2(f) -	11,418
2000-01年度撥備, 經重列 Provision for 2000-01, as restated	-	1,086,042
2001-02年度額外撥備 Additional provision for 2001-02	467,948	-
減: 已動用款項 Less: amounts utilised	(505,719)	-
2002/2001年3月31日結存 Balance at 31 March 2002/2001	6,371,006	7,483,401
撥備總額之分析 Analysis of total provision		
非流動負債 Non-current	7,004,594	6,977,682
流動負債 Current	441,036	505,719
	7,445,630	7,483,401

11. 一般基金 - 滾存盈餘 General fund - accumulated surplus

備註 Note	2002 港元 HK\$	2001 港元 HK\$
2001/2000年4月1日結存, 如前呈報 Balance at 1 April 2001/2000, as previously reported	241,406,114	223,111,513
採納會計準則第28號之影響 Effect of adopting SSAP 28	2(f) (6,408,777)	(6,397,359)
2001/2000年4月1日結存, 經重列 Balance at 1 April 2001/2000, as restated	(6,408,777)	(6,397,359)
2000-01年度盈餘, 如前呈報 Surplus for 2000-01, as previously reported	-	18,294,601
採納會計準則第28號之影響 Effect of adopting SSAP 28	2(f) -	(11,418)
2000-01年度盈餘, 經重列 Surplus for 2000-01, as restated	-	18,283,183
2001-02年度盈餘 Surplus for 2001-02	16,507,738	-
2002/2001年3月31日結存 Balance at 31 March 2002/2001	10,098,961	11,885,824



蔬菜統營處

VEGETABLE MARKETING ORGANIZATION

賬目備註

NOTES TO THE ACCOUNTS

12 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

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

	2002	2001
	港元	港元
	HK\$	HK\$
本年度盈餘 Surplus for the year	16,507,738	18,283,183
支付長期服務金 Long service payment paid	(505,719)	-
長期服務金撥備 Provision for long service payment	467,948	1,086,042
銀行存款利息收益 Interest income on bank deposits	(8,128,013)	(14,103,100)
折舊 Depreciation	835,415	850,633
呆賬準備 Provision for doubtful debts	104,071	-
出售固定資產虧蝕 Loss on disposal of fixed assets	39,265	15,269
存貨減少 Decrease in stocks	64,768	26,310
應收及預付款項減少 Decrease in accounts receivable and prepayments	862,781	251,783
應付款項及各項準備增加/(減少) Increase/(decrease) in accounts payable and provisions	5,028,854	(243,394)
蔬菜投買人按金增加/(減少) Increase/(decrease) in vegetable buyers' deposits	139,683	(4,443)
經營業務現金流入淨額 Net cash inflow from operating activities	15,416,791	6,162,283

(b) 按現金及現金等值物調節特別基金盈餘

Reconciliation of surplus of specific funds to cash and cash equivalents

	備註 Note	2002 港元 HK\$	2001 港元 HK\$
蔬菜統營處貸款基金 VMO Loan Fund			
本年度盈餘 Surplus for the year		197,919	316,831
壞賬劃銷 Bad debts written off		1,259	-
呆賬準備 Provision for doubtful debts		84,505	177,500
農民貸款及應收利息(增加)/減少 (Increase)/decrease in loans to farmers and accrued interest		(573,019)	17,844
應收款項減少/(增加) Decrease/(increase) in accounts receivable		59,812	(20,580)
應付款項減少 Decrease in accounts payable		-	(35)
銀行定期存款提取/(存放)淨額 Net withdrawal/(placement) of fixed bank deposits		1,550,000	(550,000)
現金及現金等值物增加/(減少) Increase/(decrease) in cash and cash equivalents		1,320,476	(58,440)
4月1日的現金及現金等值物 Cash and cash equivalents at 1 April		5,917,054	5,975,494
3月31日的現金及現金等值物 Cash and cash equivalents at 31 March	12(c)	7,237,530	5,917,054

蔬菜統營處農業發展基金 VMO Agricultural Development Fund

本年度(虧蝕)/盈餘 (Deficit)/surplus for the year	(135,896)	2,471,843
折舊 Depreciation	11,667	14,022
出售固定資產虧蝕 Loss on disposal of fixed assets	-	3,639
應收及預付款項減少 Decrease in accounts receivable and prepayments	868,868	116,743
應付款項增加/(減少) Increase/(decrease) in accounts payable	79,732	(1,534,166)
存貨減少 Decrease in stocks	57,950	13,775
銀行定期存款提取/(存放)淨額 Net withdrawal/(placement) of fixed bank deposits	11,480,000	(3,330,000)
購入固定資產 Purchase of fixed assets	(15,300)	(33,190)
現金及現金等值物增加/(減少) Increase/(decrease) in cash and cash equivalents	12,347,021	(2,277,334)
4月1日的現金及現金等值物 Cash and cash equivalents at 1 April	5,254	2,282,588
3月31日的現金及現金等值物 Cash and cash equivalents at 31 March	12(c)	12,352,275



蔬菜統營處

VEGETABLE MARKETING ORGANIZATION

賬目備註

NOTES TO THE ACCOUNTS

12 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	2002 港元 HK\$	2001 港元 HK\$
銀行存款及手頭現金 Cash at bank and in hand		369,470,715	343,363,266
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		(166,540,000)	(237,800,000)
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	12(b)	(7,237,530)	(5,917,054)
超過3個月到期的定期存款 Time deposits with maturity over three months		-	(1,550,000)
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	12(b)	(12,352,275)	(5,254)
超過3個月到期的定期存款 Time deposits with maturity over three months		(80,800,000)	(92,280,000)
		<u>102,540,910</u>	<u>5,810,958</u>

13 資本承擔 Capital commitments

本處於二零零二年三月三十一日在賬項內未撥備之資本承擔如下

At 31 March 2002, the Organization had capital commitments outstanding and not provided for in the accounts as follows:

	2002 港元 HK\$	2001 港元 HK\$
已簽合約 Contracted for	-	319,900
批准而未簽合約 Authorised but not contracted for	8,000,000	-
	<u>8,000,000</u>	<u>319,900</u>



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.



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 貴基金於二零零二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虧蝕。

羅兵咸永道會計師事務所
執業會計師
香港，二零零二年六月二十六日

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 Trustee in the preparation of the accounts and of whether the accounting policies are appropriate to the circumstances of the Fund, consistently applied and adequately disclosed.

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

Opinion

In our opinion, the accounts give a true and fair view of the state of affairs of the Fund as at 31 March 2002 and of its deficit for the year then ended.

PricewaterhouseCoopers

Certified Public Accountants

Hong Kong, 26 June 2002



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

截至二零零二年三月三十一日止年度

FOR THE YEAR ENDED 31 MARCH 2002

	2002 港元 HK\$	2001 港元 HK\$
收入 Income		
銀行存款利息 Interest on bank deposits	294,422	591,198
呆賬準備撥回 Provision for doubtful debts written back	35,000	25,000
	<u>329,422</u>	<u>616,198</u>
支出 Expenditure		
核數師酬金 Auditors' remuneration	(1,000)	(1,000)
獎學金 Scholarships	(432,000)	(396,000)
助學金 Grants	(46,000)	(44,000)
	<u>(479,000)</u>	<u>(441,000)</u>
本年度(虧蝕)/盈餘 (Deficit)/surplus for the year	(149,578)	175,198
4月1日滾存盈餘 Accumulated surplus at 1 April	2,553,248	2,378,050
3月31日滾存盈餘 Accumulated surplus at 31 March	<u>2,403,670</u>	<u>2,553,248</u>

由於已確認損益報表只包括上述之本年度虧蝕149,578港元

(二零零一年: 盈餘175,198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 deficit for the year of HK\$149,578 (2001: surplus for the year of HK\$175,198) 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

二零零二年三月三十一日

AS AT 31 MARCH 2002

	2002 HK\$ 港元	2001 HK\$ 港元
免息貸款 Interest-free loans		
4月1日結存 Balance at 1 April	519,336	647,879
本年度發放之貸款 Loans made during the year	40,000	30,000
	559,336	677,879
本年度之還款 Repayments during the year	(192619.00)	(158543.00)
3月31日結存 Balance at 31 March	366,717	519,336
呆賬準備 Provision for doubtful debts	(55000.00)	(90000.00)
	311,717	429,336
流動資產 Current assets		
應收款項 Accounts receivable	13,885	77,074
銀行定期存款 Fixed deposits with banks	10,078,000	10,043,000
銀行現金 Cash at bank	1,068	4,838
	10,092,953	10,124,912
流動負債 Current liability		
應付款項 Accounts payable	(1000.00)	(1000.00)
流動資產淨值 Net current assets	10,091,953	10,123,912
	10,403,670	10,553,248
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	2,403,670	2,553,248
陳鎮源 (Signed) Thomas CY Chan Trustee 香港，二零零二年六月二十六日 Hong Kong, 26 June 2002	10,403,670	10,553,248



附錄十三 Appendix 13

農產品獎學基金 賬目備註

AGRICULTURAL PRODUCTS SCHOLARSHIP FUND

1. 背景資料

NOTES TO THE ACCOUNTS

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：

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) 為教育和培訓在香港從事農業及農產品銷售業的人以及其家屬和受養人而提供獎學金、資助金及貸款；及
- (b) 為教育和培訓有意在香港投身農業及農產品銷售業的人而提供獎學金、資助金及貸款。

- (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. 會計政策

2. Accounting policies

(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。

(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) 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。

(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.