

財務及水費

Finance and Water Charges

水費

與世界其他主要城市相比，香港用戶為優質食水所繳付的費用相對低廉，除了一九九六年六月修訂的非本地船隻用水收費外，水費自一九九五年二月至今亦一直維持不變。

收費幅度

住宅用戶的食水水費（沖廁用水除外）按以下四級制，以四個月為期計算：

Water Charges

Water consumers in Hong Kong pay less for high quality fresh water than their counterparts in most major cities around the world. Water charges have not been revised since February 1995 (other than the charge for non-local vessels which was last revised in June 1996).

Scale Of Charges

Fresh water for domestic use (other than flushing) is charged at four-month period rates set out in a four-tier system as follows.

每單位(1立方米)收費 Charging rate per unit of one cubic metre	
第一級 — 首12個單位 Tier 1 for the first 12 units	免費 Free
第二級 — 繼後的31個單位 Tier 2 for the next 31 units	\$4.16 ^(註一) (Note 1)
第三級 — 再繼後的19個單位 Tier 3 for the next 19 units	\$6.45 ^(註二) (Note 2)
第四級 — 餘下單位 Tier 4 for the remainder	\$9.05 ^(註三) (Note 3)

作其他用途的食水，會根據其用途按下表所列收費：

Fresh water for other uses is charged at different rates as follows based on the purpose of consumption.

用途 Purpose	每單位(1立方米)收費 Charging rate per unit of one cubic metre
商業 Trade	\$4.58 ^(註四) (Note 4)
建築 Construction	\$7.11 ^(註五) (Note 5)
航運(非本地船隻) Shipping (Non-local Vessels)	\$10.93 ^(註六) (Note 6)
航運(本地船隻) Shipping (Local Vessels)	\$4.58 ^(註七) (Note 7)
航運以外用途(非本地船隻)， 並以預付票繳交水費 Any purpose other than Shipping (Non-local Vessels) where payment is made against a prepaid ticket	\$4.58 ^(註七) (Note 7)
沖廁水每四個月的收費率 Flushing per 4 month period — 首30個單位 for the first 30 units — 餘下單位 for the remainder	免費 Free \$4.58 ^(註七) (Note 7)

註一：一九七九年推出水費分級制度時，第二級收費為大致可收回每單位的淨生產成本，即每單位的總生產成本(包括固定資產平均淨值的目標回報率)減去每單位的差餉補貼，並按照水錶記錄的總耗水量計算。在其後的水費檢討，由於對所有級別實施統一加費幅度，以收回整體水務經營成本，因此第二級的建議收費並不同於當時每單位的淨生產成本。於二零一五至一六年度，每單位的淨生產成本為11.5元，遠超4.16元的收費水平，主要因為水費自一九九五年起並無任何變動。

註二：一九七九年推出水費分級制度時，第三級收費為大致可收回每單位的總生產成本，即每單位的平均生產成本(包括固定資產平均淨值的目標回報率)，並按照水錶記錄的總耗水量計算。在其後的水費檢討，由於對所有級別實施統一加費幅度，以收回整體水務經營成本，因此第三級的建議收費並不同於當時每單位的總生產成本。於二零一五至一六年度，每單位的總生產成本為15.7元，遠超6.45元的收費水平，主要因為水費自一九九五年起並無任何變動。

註三：第四級收費定價比第三級收費高出約40%，目的是不鼓勵過量及浪費用水。

註四：一九九二年前，商業用途的收費與住宅用戶第二級收費相同。自一九九二年起，商業用途的收費修訂至高於住宅用戶第二級收費水平，旨在減少對非住宅用戶的補貼。

註五：一九九二年前，建築用途的收費與住宅用戶第三級收費相同。自一九九二年起，建築用途的收費修訂至高於住宅用戶第三級收費水平，旨在減少對非住宅用戶的補貼。

註六：航運(非本地船隻)收費於一九九六年作出修訂，當時收費水平訂為高於每單位總生產成本的40%，目的是不鼓勵非本地船隻在香港取水。

註七：此等收費與商業用途收費相同。

鹹水沖廁費用全免。

Note 1. When the tariff structure was introduced in 1979, the charge for the second tier was to recover approximately the net unit production cost, which meant the full unit production cost (including a target rate of return on ANFA) less the average contribution from rates per unit, calculated based on the quantity of the metered consumption. In the subsequent tariff reviews, the proposed charging rate for the second tier was not equal to the prevailing net unit production cost because a uniform rate of increase for all tiers was adopted taking the waterworks operating costs as a whole. In 2015-16, the net unit production cost is \$11.5, which is materially higher than the charging rate of \$4.16, mainly because water tariffs have not been changed since 1995.

Note 2. When the tariff structure was introduced in 1979, the charge for the third tier was to recover approximately the full unit production cost which meant the average production cost per unit (including a target rate of return on ANFA), calculated based on the quantity of the metered consumption. In the subsequent tariff reviews, the proposed charging rate for the third tier was not equal to the prevailing full unit production cost because a uniform rate of increase for all tiers was adopted taking the waterworks operating costs as a whole. In 2015-16, the full unit production cost is \$15.7, which is materially higher than the charging rate of \$6.45, mainly because water tariffs have not been changed since 1995.

Note 3. The fourth tier is set at about 40 per cent higher than the third tier to discourage extravagant and wasteful use of water.

Note 4. Prior to 1992, the charging rate for trade purpose was equal to the second tier rate for domestic purpose. Commencing from 1992, the charging rate for trade purpose was set higher than the second tier rate for domestic purpose mainly for reducing the subsidy to non-domestic consumers.

Note 5. Prior to 1992, the charging rate for construction purpose was equal to the third tier rate for domestic purpose. Commencing from 1992, the charging rate for construction purpose was set higher than the third tier rate for domestic purpose mainly for reducing the subsidy to non-domestic consumers.

Note 6. The charging rate for shipping (non-local vessels) was last revised in 1996, setting at 40% above the full unit production cost at that time for discouraging the taking of water in Hong Kong.

Note 7. These charging rates were set at the rate equal to the charging rate for trade purpose.

Sea water for flushing is supplied free of charge.

水務經營帳目自一九九八年至九九年度起已錄得虧損，需依靠政府一般收入補助。二零一五至一六年度錄得虧損11.386億港元，成本回收率為88.1%。政府會繼續定期檢討水費，審慎考慮各項因素，包括承擔能力、水務設施的財政狀況、當時的經濟狀況，以及立法會議員的意見。

除水費外，水務設施規例(第102A章)亦列明25項法定收費項目。我們一直遵照政府的「用者自付」原則檢討這些收費項目，旨在悉數收回服務供應成本。於二零一五至一六年度，25項法定收費項目維持不變。

水費收入總覽

於二零一五至一六年度，約13%住宅用戶毋須支付任何水費；42%達到第二級水費，需繳付每單位4.16元水費；21%需繳付第三級水費，即每單位6.45元；餘下24%需繳付第四級水費，即每單位9.05元的水費。於二零一五至一六年度，260萬住宅用戶(包括無須繳付水費之用戶)每月平均水費為48元。根據政府統計處的住戶開支統計調查，水費開支約相等於住戶每月平均開支的0.3%。

Waterworks operations have seen deficits since 1998-99 which means that it is subsidised by general government revenues. In 2015-16, the deficit was \$1,138.6M and the cost recovery rate was 88.1%. The Government continues to review the water tariff periodically, taking into consideration a number of factors, including affordability, financial performance of waterworks operations, the prevailing economic situation and the views of Legislative Council members.

Other than water charges, there are 25 statutory fee items stipulated in the Waterworks Regulations (Cap. 102A). We have been periodically reviewing these fee items in accordance with the Government-wide "user pays" principle which aims to recover the full cost of providing services. During the year 2015-16, 25 statutory fee items remain unchanged.

Profiles of the Revenue from Water Charges

During the year 2015-16, about 13 per cent of domestic customers were not required to pay water charges, 42 per cent were paying up to the tier 2 rate of \$4.16 per unit, 21 per cent were paying up to the tier 3 rate of \$6.45 per unit and 24 per cent were paying up to the tier 4 rate of \$9.05 per unit. For the 2.6 million domestic customers, the average water charge in 2015-16, including those not required to pay any charge, was \$48 per month. According to the Census & Statistics Department household expenditure survey, the water charge amounts to about 0.3 per cent of the average monthly household expenditure.

過去五年按用戶類別劃分的水費收入分析如下：

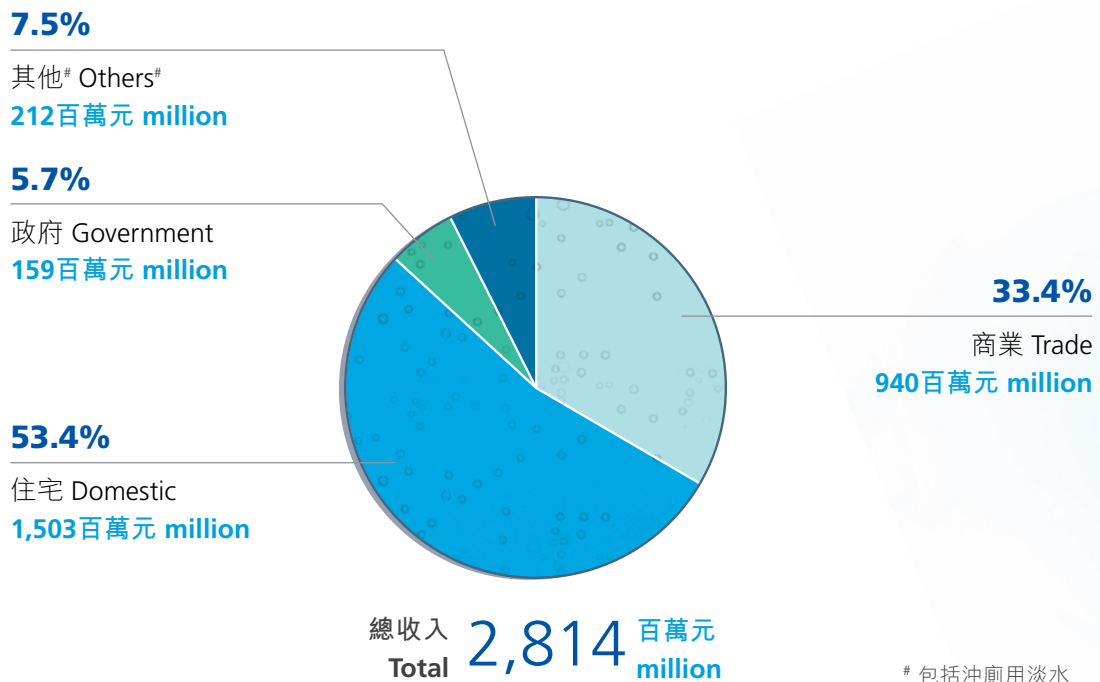
An analysis of the water charges by sector over the past five years is as follows.

百萬元 \$M	11/12	12/13	13/14	14/15	15/16
商業 Trade	913	905	903	933	940
住宅 Domestic	1,414	1,437	1,452	1,474	1,503
政府 Government	155	156	159	155	159
其他# Others#	175	185	201	215	212
總收入 Total	2,657	2,683	2,715	2,777	2,814

包括沖廁用淡水

including fresh water for flushing

二零一五／一六年度水費收入(按用戶類別劃分，以百分比顯示)
Water Charge (% by Sectors) 2015/16



包括沖廁用淡水

including fresh water for flushing

收入及開支分析

水費收入包括一般水費、各項收費、牌費，以及代客戶進行工程的收費。在編製水務賬目時，會以應計賬目基準呈列財務表現及狀況，其中包括各項非現金收入項目，主要為差餉補貼、免費用水補貼及政府用水。總運作成本主要包括員工費用、購買東江水支出、折舊、運作、行政及其他費用。過去五年的收入及開支分析如下：

收入

Revenue

(百萬元 \$million)

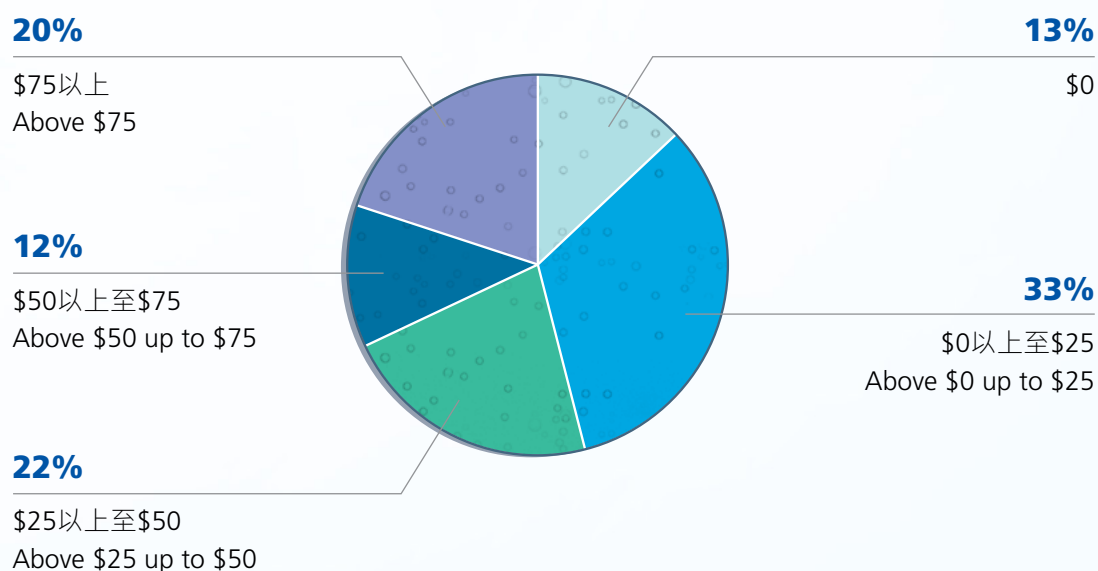
財政年度 Financial Year	11/12	12/13	13/14	14/15	15/16
一般水費 Chargeable Supplies	2,502.6	2,527.2	2,555.8	2,622.0	2,654.9
差餉補貼 Contribution from Rates	2,947.4	3,561.0	3,970.6	4,263.4	4,574.4
免費用水補貼 Contribution from Free Allowance	1,173.4	912.4	918.7	*961.3	1,009.2
政府用水 Supplies to Government Establishments	154.5	156.2	159.0	155.1	158.9
各項收費及其他 Fees, charges and others	29.0	31.0	26.5	28.9	37.1
總額 Total	6,806.9	7,187.8	7,630.6	8,030.7	8,434.5

* 二零一四至一五年度的免費用水補貼因應過往年度調整而重列。詳情請參閱附件四。

Analysis of Revenue and Expenditure

The revenue collections include chargeable water supplies, fees, licences, and reimbursable work. In preparing the Waterworks Operating Accounts which present the financial results and positions on an accrual accounts basis, the revenues include non-cash items, mainly contribution from rates, contribution from free allowance, and water supplies for government usage. The total operating costs include mainly staff costs, purchase costs of Dongjiang water, depreciation, operating charges, plus administration and other expenses. An analysis of the revenue and expenditure over the past five years is as follows.

二零一五／一六年度住宅用戶每月水費分佈圖
Distribution of Household Average Monthly Bill 2015/16



開支
Expenditure
(百萬元 \$million)

財政年度 Financial Year	11/12	12/13	13/14	14/15	15/16
員工費用 Staff costs	1,401.3	1,486.0	1,528.7	1,586.6	1,659.2
運作、行政及其他費用 Operating, Administration & Other Expenses	1,680.3	1,698.3	1,747.9	1,841.0	1,918.7
東江水 Dongjiang water	3,397.1	3,594.5	3,802.2	4,031.2	4,296.1
折舊 Depreciation	1,353.5	1,416.7	1,482.7	*1,583.5	1,699.1
總額 Total	7,832.2	8,195.5	8,561.5	9,042.3	9,573.1

* 二零一四至一五年度的折舊因應過往年度調整而重列。詳情請參閱附件四。

* The depreciation in 2014-15 is restated as a result of prior year adjustment. Please refer to Annex IV for more details.

本署致力以符合成本效益的方式提供服務，並大力投資在固定資產、設備、資訊科技及人力資源方面，藉此提高運作效益及員工生產力，務求滿足市民對更優質服務的需求。社會大眾以及我們的用戶可以放心，我們會實行嚴謹的財務紀律，在提供優質服務滿足用戶需要之餘，不忘提升成本效益，這方針是我們實現抱負和使命的基本法則。

The Department is committed to providing services as cost effectively as possible. We have made substantial investments in fixed assets, equipment, information technology and human resources to improve operational efficiency and staff productivity to meet the demands for a higher quality of services by the public. Our customers and the public at large can rest assured that we will exercise strict financial discipline and be very cost conscientious in delivering our quality services to meet the demand of our customers. This is our underlying approach in achieving our vision and missions.

