

附件

Annexes

附件一 ANNEX I

客戶諮詢中心

香港區

- **灣仔客戶諮詢中心**
灣仔告士打道7號入境事務大樓1樓

九龍區

- **大角咀客戶諮詢中心***
大角咀鐵樹街41號地下

新界區

- **大埔客戶諮詢中心**
大埔汀角路1號大埔政府合署4樓
- **沙田客戶諮詢中心**
沙田上禾輦路1號沙田政府合署3樓
- **屯門客戶諮詢中心**
屯門屯喜路1號屯門政府合署7樓

註:

- * 旺角客戶諮詢中心將於2018年4月3日(星期二)搬遷至大角咀鐵樹街41號地下。

Customer Enquiry Centres

Hong Kong

- **Wan Chai Customer Enquiry Centre**
1/F, Immigration Tower, 7 Gloucester Road, Wan Chai

Kowloon

- **Tai Kok Tsui Customer Enquiry Centre***
G/F, 41 Tit Shu Street, Tai Kok Tsui

New Territories

- **Tai Po Customer Enquiry Centre**
4/F, Tai Po Government Offices, 1 Ting Kok Road, Tai Po
- **Sha Tin Customer Enquiry Centre**
3/F, Sha Tin Government Offices, 1 Sheung Wo Che Road, Sha Tin
- **Tuen Mun Customer Enquiry Centre**
7/F, Tuen Mun Government Offices, 1 Tuen Hi Road, Tuen Mun

Note:

- * The Mong Kok Customer Enquiry Centre will be relocated to G/F, No. 41 Tit Shu Street, Tai Kok Tsui with effect from 3 April 2018 (Tuesday).

附件二 ANNEX II

二〇一七年四月至二〇一八年三月的食水水質

Drinking Water Quality for the Period of April 2017 – March 2018

注意事項：

Points to Note:

- 水務署已採用世界衛生組織(世衛)在2011年制定之《飲用水水質準則》(第4版)中的相關準則值／暫定準則值，作為香港食水標準。
- WSD has adopted the corresponding guideline values/provisional guideline values in the fourth edition of the World Health Organization's Guidelines for Drinking-water Quality published in 2011 as the Hong Kong Drinking Water Standards (HKDWS).
- 所有監測水質的食水樣本是從濾水廠、配水庫、供水接駁點和公眾可達的客戶水龍頭抽取。
- All drinking water samples were taken at water treatment works, service reservoirs, connection points and publicly accessible consumer taps.
- 這時段內抽取的食水樣本的測試結果完全符合香港食水標準。
- The testing results of the drinking water samples taken during this period fully complied with the HKDWS.

甲部. 微生物參數

Part A. Microbiological parameters

參數 Parameter	單位 Unit	監測結果 Monitoring Data (04/2017 - 03/2018)			香港食水標準 HKDWS	達標 Compliance
		最低值 Minimum	最高值 Maximum	平均值 Average		
埃希氏大腸桿菌 E. coli	菌落數/100毫升 cfu* per 100 mL	0	0	0	0	√
總大腸桿菌群 (註釋一) Total Coliforms (Note 1)	菌落數/100毫升 cfu* per 100 mL	0	0	0	–	–
隱孢子蟲 (註釋二) Cryptosporidium (Note 2)	卵囊數量/公升 no. of oocyst per L	0.00	0.00	0.00	–	–
賈第蟲 (註釋二) Giardia (Note 2)	孢囊數量/公升 no. of cyst per L	0.00	0.00	0.00	–	–

* Colony forming unit (cfu)

註釋：

(1) 雖然香港食水標準沒有總大腸桿菌群的標準值，水務署亦有監測食水中的總大腸桿菌群含量。

(2) 雖然香港食水標準沒有隱孢子蟲或賈第蟲的標準值，水務署亦有監測食水中的隱孢子蟲及賈第蟲含量。每公升0.00的監測結果代表在不少於100公升的食水樣本中，檢測不到卵囊或孢囊。

Note:

(1) Although the HKDWS does not have a standard value for Total Coliforms, WSD also monitors Total Coliforms in drinking water.

(2) Although the HKDWS does not have a standard value for Cryptosporidium or Giardia, WSD also monitors Cryptosporidium and Giardia in drinking water. The monitoring data of 0.00 per litre represents no oocyst or cyst detected in a volume of not less than 100 litres of drinking water sample.

附件 Annexes

乙部. 化學參數 Part B. Chemical parameters

參數 Parameter	單位 Unit	監測結果 Monitoring Data (04/2017 - 03/2018)			香港食水標準 HKDWS	達標 Compliance
		最低值 Minimum	最高值 Maximum	平均值 Average		
丙烯酰胺 Acrylamide	微克/公升 µg/L	< 0.4	< 0.4	< 0.4	≤ 0.5	√
草不綠 Alachlor	微克/公升 µg/L	< 5.0	< 5.0	< 5.0	≤ 20	√
涕滅威 Aldicarb	微克/公升 µg/L	< 2.5	< 2.5	< 2.5	≤ 10	√
艾氏劑和異艾氏劑 Aldrin and Dieldrin	微克/公升 µg/L	< 0.008	< 0.008	< 0.008	≤ 0.03	√
銻 Antimony	毫克/公升 mg/L	< 0.001	< 0.001	< 0.001	≤ 0.02	√
砷 Arsenic	毫克/公升 mg/L	< 0.001	< 0.001	< 0.001	≤ 0.01	√
莠去津和其氯均三嗪 代謝物 Atrazine and its chloro-s- triazine metabolites	微克/公升 µg/L	< 25	< 25	< 25	≤ 100	√
鋇 Barium	毫克/公升 mg/L	0.003	0.020	0.013	≤ 0.7	√
苯 Benzene	微克/公升 µg/L	< 2.5	< 2.5	< 2.5	≤ 10	√
苯并(a)芘 Benzo(a)pyrene	微克/公升 µg/L	< 0.0020	< 0.0020	< 0.0020	≤ 0.7	√
硼 Boron	毫克/公升 mg/L	< 0.02	0.05	0.02	≤ 2.4	√
溴酸鹽 Bromate	微克/公升 µg/L	< 2.5	< 2.5	< 2.5	≤ 10	√
一溴二氯甲烷 Bromodichloromethane	微克/公升 µg/L	< 15	15	< 15	≤ 60	√
溴仿 Bromoform	微克/公升 µg/L	< 25	< 25	< 25	≤ 100	√
鎘 Cadmium	毫克/公升 mg/L	< 0.001	< 0.001	< 0.001	≤ 0.003	√

參數 Parameter	單位 Unit	監測結果 Monitoring Data (04/2017 - 03/2018)			香港食水標準 HKDWS	達標 Compliance
		最低值 Minimum	最高值 Maximum	平均值 Average		
呋喃丹 Carbofuran	微克/公升 µg/L	< 1.2	< 1.2	< 1.2	≤ 7	√
四氯化碳 Carbon tetrachloride	微克/公升 µg/L	< 0.50	< 0.50	< 0.50	≤ 4	√
氯酸鹽 Chlorate	微克/公升 µg/L	< 175	< 175	< 175	≤ 700	√
氯丹 Chlordane	微克/公升 µg/L	< 0.050	< 0.050	< 0.050	≤ 0.2	√
氯 Chlorine	毫克/公升 mg/L	< 0.1	1.5	0.7	≤ 5	√
亞氯酸鹽 Chlorite	微克/公升 µg/L	< 50	< 50	< 50	≤ 700	√
氯仿 Chloroform	微克/公升 µg/L	< 50	< 50	< 50	≤ 300	√
綠麥隆 Chlorotoluron	微克/公升 µg/L	< 7.5	< 7.5	< 7.5	≤ 30	√
毒死蜱 Chlorpyrifos	微克/公升 µg/L	< 7.5	< 7.5	< 7.5	≤ 30	√
鉻 Chromium	毫克/公升 mg/L	< 0.001	0.002	< 0.001	≤ 0.05	√
銅 Copper	毫克/公升 mg/L	< 0.003	0.019	< 0.003	≤ 2	√
青乙酰胺 Cyanazine	微克/公升 µg/L	< 0.15	< 0.15	< 0.15	≤ 0.6	√
2,4-滴 2,4-D (or 2,4-dichlorophenoxyacetic acid)	微克/公升 µg/L	< 7.5	< 7.5	< 7.5	≤ 30	√
丁基-2,4-二氯酚羥基醋酸 2,4-DB (or 4-(2,4-dichlorophenoxy) butyric acid)	微克/公升 µg/L	< 22	< 22	< 22	≤ 90	√
滴滴涕和代謝物 DDT and metabolites	微克/公升 µg/L	< 0.50	< 0.50	< 0.50	≤ 1	√

附件 Annexes

參數 Parameter	單位 Unit	監測結果 Monitoring Data (04/2017 - 03/2018)			香港食水標準 HKDWS	達標 Compliance
		最低值 Minimum	最高值 Maximum	平均值 Average		
二(2-乙基己基) 鄰苯二甲酸鹽 Di (2-ethylhexyl)phthalate	微克/公升 µg/L	< 2	< 2	< 2	≤ 8	√
二溴乙腈 Dibromoacetonitrile	微克/公升 µg/L	< 25	< 25	< 25	≤ 70	√
二溴一氯甲烷 Dibromochloromethane	微克/公升 µg/L	< 25	< 25	< 25	≤ 100	√
1,2-二溴-3-氯丙烷 1,2-Dibromo- 3-chloropropane	微克/公升 µg/L	< 0.25	< 0.25	< 0.25	≤ 1	√
1,2-二溴乙烷 1,2-Dibromoethane	微克/公升 µg/L	< 0.10	< 0.10	< 0.10	≤ 0.4	√
二氯乙酸鹽 Dichloroacetate	微克/公升 µg/L	< 12	13	< 12	≤ 50	√
二氯乙腈 Dichloroacetonitrile	微克/公升 µg/L	< 5.0	< 5.0	< 5.0	≤ 20	√
1,2-二氯苯 1,2-Dichlorobenzene	微克/公升 µg/L	< 250	< 250	< 250	≤ 1,000	√
1,4-二氯苯 1,4-Dichlorobenzene	微克/公升 µg/L	< 75	< 75	< 75	≤ 300	√
1,2-二氯乙烷 1,2-Dichloroethane	微克/公升 µg/L	< 7.5	< 7.5	< 7.5	≤ 30	√
1,2-二氯乙烯 1,2-Dichloroethene	微克/公升 µg/L	< 12	< 12	< 12	≤ 50	√
二氯甲烷 Dichloromethane	微克/公升 µg/L	< 5.0	< 5.0	< 5.0	≤ 20	√
1,2-二氯丙烷 1,2-Dichloropropane	微克/公升 µg/L	< 5.0	< 5.0	< 5.0	≤ 40	√
1,3-二氯丙烯 1,3-Dichloropropene	微克/公升 µg/L	< 5.0	< 5.0	< 5.0	≤ 20	√
2,4-滴丙酸 Dichloroprop (or 2,4-DP)	微克/公升 µg/L	< 25	< 25	< 25	≤ 100	√
樂果 Dimethoate	微克/公升 µg/L	< 1.5	< 1.5	< 1.5	≤ 6	√
1,4-二噁烷 1,4-Dioxane	微克/公升 µg/L	< 12.5	< 12.5	< 12.5	≤ 50	√

參數 Parameter	單位 Unit	監測結果 Monitoring Data (04/2017 - 03/2018)			香港食水標準 HKDWS	達標 Compliance
		最低值 Minimum	最高值 Maximum	平均值 Average		
乙二胺四乙酸 Edetic acid (EDTA)	微克/公升 µg/L	< 50	< 50	< 50	≤ 600	√
異狄氏劑 Endrin	微克/公升 µg/L	< 0.15	< 0.15	< 0.15	≤ 0.6	√
表氯醇 Epichlorohydrin	微克/公升 µg/L	< 0.4	< 0.4	< 0.4	≤ 0.4	√
乙苯 Ethylbenzene	微克/公升 µg/L	< 75	< 75	< 75	≤ 300	√
2,4,5-涕丙酸 Fenoprop (or 2,4,5-TP)	微克/公升 µg/L	< 2.2	< 2.2	< 2.2	≤ 9	√
氟化物 Fluoride	毫克/公升 mg/L	0.17	0.64	0.48	≤ 1.5	√
六氯丁二烯 Hexachlorobutadiene	微克/公升 µg/L	< 0.15	< 0.15	< 0.15	≤ 0.6	√
羥基化莠去津 Hydroxyatrazine	微克/公升 µg/L	< 50	< 50	< 50	≤ 200	√
異丙隆 Isoproturon	微克/公升 µg/L	< 2.2	< 2.2	< 2.2	≤ 9	√
鉛 Lead	毫克/公升 mg/L	< 0.001	0.002	< 0.001	≤ 0.01	√
林丹 Lindane	微克/公升 µg/L	< 0.50	< 0.50	< 0.50	≤ 2	√
2-甲基-4-氯苯氧基乙酸 MCPA (or (2-methyl-4-chlorophenoxy) acetic acid)	微克/公升 µg/L	< 2.0	< 2.0	< 2.0	≤ 2	√
2-甲基-4-氯丙酸 Mecoprop (or MCPP)	微克/公升 µg/L	< 2.5	< 2.5	< 2.5	≤ 10	√
汞 Mercury	毫克/公升 mg/L	< 0.00005	< 0.00005	< 0.00005	≤ 0.006	√
甲氧滴滴涕 Methoxychlor	微克/公升 µg/L	< 5.0	< 5.0	< 5.0	≤ 20	√
甲氧毒草安 Metolachlor	微克/公升 µg/L	< 2.5	< 2.5	< 2.5	≤ 10	√

附件 Annexes

參數 Parameter	單位 Unit	監測結果 Monitoring Data (04/2017 - 03/2018)			香港食水標準 HKDWS	達標 Compliance
		最低值 Minimum	最高值 Maximum	平均值 Average		
微囊藻毒素-LR (總) Microcystin-LR (total)	微克/公升 µg/L	< 0.5	< 0.5	< 0.5	≤ 1	√
禾草特 Molinate	微克/公升 µg/L	< 1.5	< 1.5	< 1.5	≤ 6	√
一氯胺 Monochloramine	毫克/公升 mg/L	< 1.0	< 1.0	< 1.0	≤ 3	√
一氯醋酸鹽 Monochloroacetate	微克/公升 µg/L	< 10	< 10	< 10	≤ 20	√
鎳 Nickel	毫克/公升 mg/L	< 0.001	0.008	0.002	≤ 0.07	√
硝酸鹽 (以NO ₃ -計) Nitrate (as NO ₃ -)	毫克/公升 mg/L	< 2.5	15	5.1	≤ 50	√
次氨基三乙酸 Nitrilotriacetic acid	微克/公升 µg/L	< 50	< 50	< 50	≤ 200	√
亞硝酸鹽 (以NO ₂ -計) Nitrite (as NO ₂ -)	毫克/公升 mg/L	< 0.004	0.015	< 0.004	≤ 3	√
N-亞硝基二甲胺 N-Nitrosodimethylamine	微克/公升 µg/L	< 0.025	< 0.025	< 0.025	≤ 0.1	√
二甲戊樂靈 Pendimethalin	微克/公升 µg/L	< 5.0	< 5.0	< 5.0	≤ 20	√
五氯酚 Pentachlorophenol	微克/公升 µg/L	< 2.2	< 2.2	< 2.2	≤ 9	√
硒 Selenium	毫克/公升 mg/L	< 0.003	< 0.003	< 0.003	≤ 0.04	√
西瑪三嗪 Simazine	微克/公升 µg/L	< 0.50	< 0.50	< 0.50	≤ 2	√
二氯異氰尿酸鈉 (以氰尿酸計) Sodium dichloroisocyanurate (as cyanuric acid)	毫克/公升 mg/L	< 10	< 10	< 10	≤ 40	√
苯乙烯 Styrene	微克/公升 µg/L	< 5.0	< 5.0	< 5.0	≤ 20	√

參數 Parameter	單位 Unit	監測結果 Monitoring Data (04/2017 - 03/2018)			香港食水標準 HKDWS	達標 Compliance
		最低值 Minimum	最高值 Maximum	平均值 Average		
2,4,5-涕 2,4,5-T (or 2,4,5-trichlorophenoxy acetic acid)	微克/公升 µg/L	< 2.2	< 2.2	< 2.2	≤ 9	√
特丁律 Terbutylazine	微克/公升 µg/L	< 1.8	< 1.8	< 1.8	≤ 7	√
四氯乙烯 Tetrachloroethene	微克/公升 µg/L	< 10	< 10	< 10	≤ 40	√
甲苯 Toluene	微克/公升 µg/L	< 175	< 175	< 175	≤ 700	√
三氯乙酸鹽 Trichloroacetate	微克/公升 µg/L	< 25	< 25	< 25	≤ 200	√
三氯乙烯 Trichloroethene	微克/公升 µg/L	< 18	< 18	< 18	≤ 20	√
2,4,6-三氯酚 2,4,6-Trichlorophenol	微克/公升 µg/L	< 50	< 50	< 50	≤ 200	√
氟樂靈 Trifluralin	微克/公升 µg/L	< 5.0	< 5.0	< 5.0	≤ 20	√
鈾 Uranium	毫克/公升 mg/L	< 0.0002	0.0005	< 0.0002	≤ 0.03	√
氯乙烯 Vinyl chloride	微克/公升 µg/L	< 0.2	< 0.2	< 0.2	≤ 0.3	√
二甲苯 Xylenes	微克/公升 µg/L	< 125	< 125	< 125	≤ 500	√

註釋：

(1) 以上的統計數字並不包括水務署於二〇一七年十二月展開的水質監測優化計劃(優化計劃)所收集的數據。該計劃於全港隨機抽出客戶，從他們的水龍頭收集食水樣本，檢測有可能在內部供水系統出現的六種金屬，即銻、鎘、鉻、銅、鉛和鎳，以監測客戶水龍頭的有關食水水質。優化計劃的相關監測數據的統計數字每周於水務署網頁 (www.wsd.gov.hk/tc/dwsewqmp) 內公佈。

Note:

(1) The above statistics do not include the data collected under the Enhanced Water Quality Monitoring Programme (Enhanced Programme) launched by WSD since December 2017. The programme collects drinking water samples from the customers' taps of randomly selected premises over the territory for testing six metals, viz. antimony, cadmium, chromium, copper, lead and nickel, which could be present in the internal plumbing system, to monitor the relevant quality of drinking water at the consumers' taps. The statistics of the concerned monitoring data of the Enhanced Programme are published on WSD's website (www.wsd.gov.hk/en/dwsewqmp) on a weekly basis.

附件 Annexes

丙部. 輻射參數 Part C Radiological parameters

參數 Parameter	單位 Unit	監測結果 Monitoring Data (04/2017 - 03/2018)			香港 食水標準 篩查水平 (註釋一) HKDWS Screening Level (Note 1)	低於篩查水平 Below Screening Level
		最低值 Minimum	最高值 Maximum	平均值 Average		
總α活度 Gross alpha activity	貝可/公升 Bq/L	< 0.1	< 0.1	< 0.1	< 0.5	√
總β活度 Gross beta activity	貝可/公升 Bq/L	< 0.2	< 0.2	< 0.2	< 1.0	√

註釋：

Note:

(1) 食水中的總α及總β活度的輻射篩查水平分別為每公升0.5貝可和每公升1.0貝可。若食水中的有關放射性活度低於篩查水平，則無需調查或詳細分析個別放射性核素。

(1) The screening levels for radiation in drinking water for gross alpha activity and gross beta activity are 0.5 Bq/L and 1.0 Bq/L respectively, below which no further investigation or detailed analysis for specific radionuclides is required.

丁部. 其他參數 Part D Other parameters

參數 Parameter	單位 Unit	監測結果 Monitoring Data (04/2017 - 03/2018)		
		最低值 Minimum	最高值 Maximum	平均值 Average
pH值 (水溫25°C時) pH at 25 °C	pH	7.1	9.3	8.5
色度 Colour	Hazen unit	< 5	< 5	< 5
混濁度 Turbidity	NTU	< 0.1	2.9	0.3
導電率 (水溫25°C時) Conductivity at 25 °C	μS/cm	58	223	128
溫度 Temperature	°C	12.1	33.0	24.0
總鹼度 (以CaCO ₃ 計) Total alkalinity (as CaCO ₃)	毫克/公升 mg/L	7	84	25
總硬度 (以CaCO ₃ 計) Total hardness (as CaCO ₃)	毫克/公升 mg/L	< 5	59	35
鈣 Calcium	毫克/公升 mg/L	0.9	19	12

參數 Parameter	單位 Unit	監測結果 Monitoring Data (04/2017 - 03/2018)		
		最低值 Minimum	最高值 Maximum	平均值 Average
鎂 Magnesium	毫克/公升 mg/L	0.37	2.8	1.5
氯化物 Chloride	毫克/公升 mg/L	< 5	16	9
硫酸鹽 Sulphate	毫克/公升 mg/L	5	23	13
正磷酸鹽 (以PO ₄ 計) Ortho-phosphates (as PO ₄)	毫克/公升 mg/L	< 0.01	0.02	< 0.01
鐵 Iron	毫克/公升 mg/L	< 0.01	0.02	< 0.01
鋁 Aluminium	毫克/公升 mg/L	< 0.01	0.10	0.03
二氧化矽 (以SiO ₂ 計) Silica (as SiO ₂)	毫克/公升 mg/L	1.1	21	10
錳 Manganese	毫克/公升 mg/L	< 0.01	0.03	< 0.01

註釋：

Note:

以上項目量度食水的一般物理和化學特性。香港食水標準沒有以上項目的標準值。

The above parameters relate to the general physical and chemical properties of drinking water and the HKDWS does not have standard values for these parameters.

各數值是根據水務署水質科學部現行的品質保證指引所訂的要求而編製。

All values are compiled in accordance with requirements stipulated in the current quality assurance protocol of the Water Science Division of WSD.

附件 Annexes

附件三 Annex III

水務—經營帳目

Waterworks – Operating Accounts

二〇一七／一八年度回顧 Review of the Year 2017-18

截至二〇一八年三月三十一日止的財政年度 For the year ended 31 March 2018

工作方面	Activities
按照水錶記錄的淡水用水量上升0.7%至6.65億立方米	Metered fresh water consumption increased by 0.7% to 665 million cubic metres

工作方面財務表現	Activities Financial Performance
收入上升2.3%	Revenue increased by 2.3%
開支上升5.7%	Expenditure increased by 5.7%
稅後虧損由二〇一六／一七年度的13.573億元增至二〇一七／一八年度的17.344億元	Deficit after taxation increased from \$1,357.3 million in 2016-17 to \$1,734.4 million in 2017-18
按固定資產平均淨值計算的回報率由二〇一六／一七年度的-2.3%降至二〇一七／一八年度的-2.8%	Return on Average Net Fixed Assets declined from -2.3% in 2016-17 to -2.8% in 2017-18

經營帳目 Operating Account

截至二〇一八年三月三十一日止的財政年度 For the year ended 31 March 2018

		註	2018 (百萬元) \$M	2017 (百萬元) \$M
		Note		
收入	Revenue	2	8,906.1	8,706.4
開支	Expenditure	3	10,640.5	10,063.7
稅前虧損	Deficit before taxation		(1,734.4)	(1,357.3)
稅項	Taxation	1(e), 1(f), 4	–	–
稅後虧損	Deficit after taxation	1(j)	(1,734.4)	(1,357.3)

附註為這帳目的一部分。The annexed notes form part of these accounts.

衡量財務表現的指標 Financial Performance Measures

截至二〇一八年三月三十一日止的財政年度 For the year ended 31 March 2018

		註 Note	2018 (百萬元) \$M	2017 (百萬元) \$M
固定資產平均淨值	Average net fixed assets (ANFA)	1(i), 5	61,689.4	56,694.5
實際回報額	Actual return		(1,734.4)	(1,357.3)
目標回報額	Target return		1,603.9	2,029.6
按固定資產平均淨值計算的 實際回報率	Actual return as % of ANFA	1(h)	(2.8%)	(2.3%)
按固定資產平均淨值計算的 目標回報率	Target return as % of ANFA		2.6%	3.4%

附註為這帳目的一部分。The annexed notes form part of these accounts.

財務狀況表 Statement of Financial Position

截至二〇一八年三月三十一日止的財政年度 For the year ended 31 March 2018

		註 Note	2018 (百萬元) \$M	2017 (百萬元) \$M
可動用淨資產	Net assets employed			
固定資產	Fixed assets	1(b), 1(c), 5	62,466.7	60,912.1
流動資產	Current assets	1(d), 6	2,789.1	2,719.2
流動負債	Current liabilities	7	(2,608.6)	(2,536.5)
流動資產淨值	Net current assets		180.5	182.7
			62,647.2	61,094.8
財政來源	Financed by			
公共資本帳目	Public capital account	1(j), 8	62,647.2	61,094.8

附註為這帳目的一部分。The annexed notes form part of these accounts.

附件 Annexes

帳目附註

1. 會計政策

(a) 會計基礎

此帳目是根據歷史成本基礎來制定，並略加修訂以包括名義的收支。

(b) 固定資產

(i) 除政府收回的土地外，固定資產不包括水務設施和集水區位處的土地。至於政府收回的土地，其收回成本已包括在有關的工程成本內。

(ii) 至於工程項目，成本包括實際直接開支，和施工期間有關設計、規劃和監督等的員工開支。

(iii) 所有其他固定資產，除了建造中的資產以成本值計算外，均以其成本值減去累積折舊列出。

(c) 折舊

(i) 折舊是根據資產成本值減去使用期末的剩餘值，採用直線攤銷法按其預計使用年期分期攤銷。每年折舊率為：—

隧道、堤壩、收回土地及造林等	1%
土木工程	2%
喉管 — 淡水	2%
— 海水	5%
機電工程、	
機器及設備	4%-20%
水錶	8.33%
電腦硬件、軟件及系統	10%
車輛	10%-20%

(ii) 建造中的資產並沒有折舊撥備。

Notes to the Accounts

1. Accounting Policies

(a) Basis of Accounting

The accounts have been prepared on the historical cost basis of accounting modified to include notional receipts and payments.

(b) Fixed Assets

(i) No cost is included for land which is occupied by installations or sterilised by catchment areas except that, where it has been resumed, the cost of resumption has been included in the capital cost of the project concerned.

(ii) For capital projects, the costs include the actual direct expenditure and staff costs for design, planning and supervision during the construction period.

(iii) All other fixed assets are stated at cost less accumulated depreciation except assets under construction which are stated at cost.

(c) Depreciation

(i) Depreciation is provided on a straight-line basis to amortise the cost of fixed assets less residual value over their estimated useful lives. The annual rates of depreciation used are:

Tunnels, dams, resumption and afforestation, etc.	1%
Civil engineering works	2%
Water mains – fresh	2%
— salt	5%
Mechanical/electrical works, plant and machinery	4%-20%
Meters	8.33%
Computer hardware, software and system	10%
Motor vehicles	10%-20%

(ii) No depreciation is provided on assets under construction.

(d) 現有存貨

現有存貨是以加權平均法，按成本值計值。

(e) 稅項

名義利得稅乃按年度預期的應課溢利，以報告期末日期的現行稅率，及過往年度的應付稅項調整而作出所需要的撥備。由於這項公用事業於本年度沒有應課稅溢利，因此無需在帳目上作出名義利得稅的撥備。

(f) 遞延稅項

遞延稅項指就資產及負債帳面值與計算應課稅溢利所用相應稅基間之所有重大暫時差額而作出的適當確認。遞延稅項資產則於應課稅溢利有可能抵銷可扣稅暫時差額時予以確認。由於這項公用事業沒有應課稅溢利可用作抵銷可扣稅暫時差額，因此無需在帳目上就所有重大暫時差額作出遞延稅項撥備。

(g) 僱員福利

僱員福利(包括薪金、酬金、退休金、房屋津貼和年假)會被確認為對僱員當年度所提供之相關服務而列作應計開支。

(h) 按固定資產平均淨值計算的實際回報率

按稅後溢利或虧損與固定資產平均淨值的比率計算。

(i) 固定資產平均淨值

固定資產平均淨值是指總固定資產值減去累積折舊在期初及期末兩項數值的簡單平均數。

(j) 虧損

由於水務監督沒有獨立的法定身份，其財政資源或虧損均視為政府一般收入的一部分。而有關虧損亦會於這項公共資本帳目中調節。

(d) Stocks in Hand

Stocks in Hand are valued at cost using the weighted average cost method to the extent that it is material.

(e) Taxation

Notional profits tax is provided, where necessary, based on the expected taxable surplus for the year, using the tax rates prevailing at the reporting period end date, and any adjustment to tax payable in respect of previous years. No provision for notional profits tax has been made in the accounts as the utility has no taxable surplus for the year.

(f) Deferred Tax

Deferred tax is recognised, where appropriate, for all material temporary differences between the tax bases of assets and liabilities and their carrying amounts in the accounts. Deferred tax assets are recognised to the extent that it is probable that taxable surplus will be available against which the temporary differences can be utilised. No provision for deferred tax in respect of all material temporary differences has been made in the accounts as the utility has no taxable surplus against which the temporary differences can be utilised.

(g) Employee Benefits

Employee benefits including salaries, gratuities, pensions, housing benefits and annual leave are accrued and recognised as an expense in the year in which the associated services are rendered by employees.

(h) Actual Return on ANFA

This is calculated as a percentage of surplus/deficit after taxation to average net fixed assets (ANFA).

(i) Average Net Fixed Assets

The average net fixed assets (ANFA) represents the simple average of the opening and closing value of total fixed assets less accumulated depreciation.

(j) Deficit

Since the Water Authority does not have a separate legal identity, its financial resources form part of the General Revenue. All deficits are deemed to be financed by the General Revenue and adjusted to the Public Capital Account of the utility.

附件 Annexes

2. 收入

2. Revenue

		2018 (百萬元) \$M	2017 (百萬元) \$M
收費供水	Chargeable supplies	2,716.9	2,674.9
差餉補貼	Contribution from rates	3,330.1	3,187.1
政府對寬免計劃的津貼	Contribution from Government on concessions	1,611.9	1,576.1
政府為用戶提供免費用水的津貼	Contribution from Government on free allowance to consumers	1,048.6	1,067.4
政府樓宇用水	Supplies to Government establishments	156.0	156.4
收費、牌照及可收回支出的工程	Fees, licences and reimbursable works	29.2	37.1
存款利息	Interest from deposits	13.4	7.4
		8,906.1	8,706.4

政府對寬免計劃的津貼是為彌補於該年度因實行差餉寬免措施而引致的差額。

The contribution from Government on concessions is to cover the shortfall in contribution from rates resulting from the concession of rates granted during the years.

政府為用戶提供免費用水津貼的計算方法，是把二〇一六／一七年度及二〇一七／一八年度分別為12.0元和11.7元的淡水每單位淨生產成本(已包括按固定資產平均淨值計算的目標回報額，在相關年度分別為每單位3.0元和2.4元)，乘以按照水錶記錄淡水耗用量內的免費用水津貼用量。

The calculation of contribution from Government on free allowance to consumers is based on the fresh water net unit production cost of \$12.0 and \$11.7 for the year 2016-17 and 2017-18 respectively, which has included a target return on ANFA of \$3.0 and \$2.4 per unit for the respective years, multiplied by the quantity of metered fresh water consumption within the free allowance quantity.

3. 開支

3. Expenditure

		2018 (百萬元) \$M	2017 (百萬元) \$M
員工開支	Staff costs	1,917.1	1,729.6
運作及行政開支	Operating and administration expenses	2,024.1	1,948.7
購買東江水的成本	Purchase cost of Dongjiang water	4,782.2	4,569.7
折舊	Depreciation	1,917.1	1,815.7
		10,640.5	10,063.7

4. 稅項

4. Taxation

		2018 (百萬元) \$M	2017 (百萬元) \$M
名義利得稅	Notional profits tax charge for the year	0.0	0.0
以下項目的遞延稅項資產／ (負債)未被確認： 未使用的稅項虧損	Deferred tax assets/(liabilities) not recognized in respect of: Unused tax loss	37,367.5	34,557.5
由折舊免稅額所產生的 重大暫時差異	Material temporary difference arising from depreciation allowances	(23,751.0)	(22,626.7)

附件 Annexes

5. 固定資產

5. Fixed Assets

		樓宇、 過濾器、 喉管等 Buildings, Filters, Mains, etc.. (百萬元) \$M	機器及設備 Plant and Machinery (百萬元) \$M	電腦硬件、 軟件及系統 Computer Hardware, Software & System (百萬元) \$M	海水沖廁 設施 Salt Water Flushing (百萬元) \$M	船灣淡水湖 Plover Cove (百萬元) \$M	萬宜水庫 High Island (百萬元) \$M	水錶 Meters (百萬元) \$M	車輛 Motor Vehicles (百萬元) \$M	建造中的 資產 Under Construction (百萬元) \$M	總額 Total (百萬元) \$M
成本	Cost										
二〇一七年四月一日	At 1 April 2017	59,087.9	372.0	396.8	12,482.2	702.0	1,661.2	544.8	93.9	8,929.1	84,269.9
添置	Additions	-	0.9	8.6	-	-	-	-	23.6	3,505.2	3,538.3
轉發	Transfers	1,579.9	12.8	5.2	1,605.0	-	-	-	-	(3,202.9)	-
處置/註銷	Disposals/Write off	(11.4)	(18.2)	(0.4)	(4.3)	-	-	(22.6)	(13.5)	(62.6)	(133.0)
二〇一八年三月三十一日	At 31 March 2018	60,656.4	367.5	410.2	14,082.9	702.0	1,661.2	522.2	104.0	9,168.8	87,675.2
累積折舊	Accumulated Depreciation										
二〇一七年四月一日	At 1 April 2017	16,202.4	245.9	324.6	4,681.3	448.6	1,159.0	243.4	52.6	-	23,357.8
該年折舊	Charge for the year	1,234.8	46.0	13.9	531.3	9.3	29.2	43.9	8.7	-	1,917.1
處置/註銷後轉回	Written back on Disposals/Write off	(8.2)	(17.8)	(0.4)	(4.2)	-	-	(22.6)	(13.2)	-	(66.4)
二〇一八年三月三十一日	At 31 March 2018	17,429.0	274.1	338.1	5,208.4	457.9	1,188.2	264.7	48.1	-	25,208.5
帳面淨值	Net Book Value										
二〇一八年三月三十一日	At 31 March 2018	43,227.4	93.4	72.1	8,874.5	244.1	473.0	257.5	55.9	9,168.8	62,466.7
二〇一七年三月三十一日	At 31 March 2017	42,885.5	126.1	72.2	7,800.9	253.4	502.2	301.4	41.3	8,929.1	60,912.1

帳目不包括搬遷食水及海水配水庫往岩洞的可行性研究所涉及的資本開支。

The capital expenditure relating to the feasibility studies for relocation of Fresh Water and Salt Water Service Reservoirs into caverns has been excluded.

6. 流動資產

6. Current Assets

		2018 (百萬元) \$M	2017 (百萬元) \$M
現有存貨	Stocks in Hand	133.4	104.2
應收帳項	Debtors	492.4	486.8
與庫務署的往來帳	Current Account with Treasury	2,163.3	2,128.2
		2,789.1	2,719.2

7. 流動負債

7. Current Liabilities

		2018 (百萬元) \$M	2017 (百萬元) \$M
用戶和承建商的按金	Consumers' and contractors' deposits	2,153.2	2,089.6
應付帳項	Creditors	455.4	446.9
		2,608.6	2,536.5

8. 公共資本帳目

公共資本帳目指政府在這項公用事業的投資。

8. Public Capital Account

The Public Capital Account represents Government's investment in this utility.

		2018 (百萬元) \$M	2017 (百萬元) \$M
四月一日結餘	Balance as at 1 April	61,094.8	58,661.7
本年度的虧損	Deficit for the year	(1,734.4)	(1,357.3)
政府的額外現金投資	Additional cash investment by the Government	3,286.8	3,790.4
三月三十一日結餘	Balance as at 31 March	62,647.2	61,094.8

附件 Annexes

9. 承擔

於二〇一八年三月三十一日及二〇一七年三月三十一日，未於經營帳目作出撥備的未償還承擔如下：

9. Commitments

Outstanding commitments as at 31 March 2018 and 31 March 2017 not provided for in the operating accounts were as follows:

		2018 (百萬元) \$M	2017 (百萬元) \$M
(i) 基本工程項目、物業、 機器及設備以及 非經常資助金	(i) Capital works projects, property, plant and equipment and capital subvention	10,910.5	10,839.8
(ii) 非經常性開支	(ii) Non-recurrent expenditure	-	-
(iii) 投資	(iii) Investments	-	-
(iv) 貸款及非經常性撥款 補助金	(iv) Loans and non-recurrent grants	-	-
三月三十一日結餘	Balance as at 31 March	10,910.5	10,839.8