

WATER CHARGES AND 水費及財務 FINANCE

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我們完全明白要提供優質和有效的供水服務，供水機構必須自給自足及收回水務運作的全部成本，而從售水服務所得收入應足以支付基本工程及供水運作的開支。

政府補貼

在香港，大多數人或許不知道，水費一向是政府從差餉收入撥出大量款項補貼的，過往的水費調整亦未能達到收回全部成本。

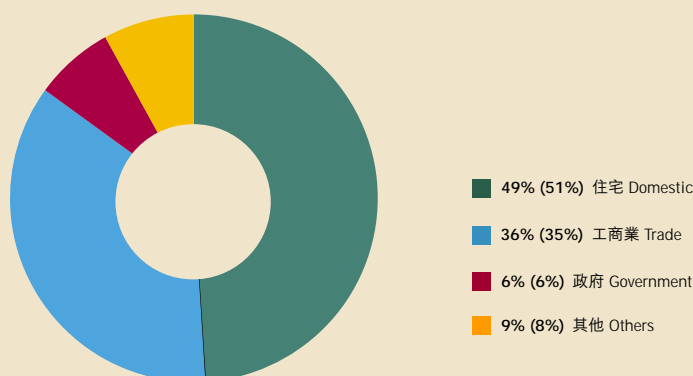
凍結水費

自一九九五年用水收費遭凍結以來，從水費所得的收入只因耗水量有少量增長而輕微上升。為了收窄虧損幅度，我們已竭盡所能，務求提高運作效率，減低運作成本。

寬減水費

鑑於普遍經濟不景氣，政府決定以一項特別寬減計劃調低由二零零二年四月一日起一年內的水費及排污費。住宅用戶可獲最高寬減額1,000元，而非住宅用戶則獲最高4,000元的寬減額。寬減額會以均等的款額分期存入註冊用戶的帳戶內，並會在水費單上顯示。

2001/2002年度水費收入 (按用戶類別劃分)
Water Charge Received (By Sectors) 2001/2002



括號內數字為扣除水費寬減額的水費收入。 Figures in brackets are water charges without concession.

We are fully aware that to provide a quality and efficient water service, a self-sustainable water utility must recover full cost of its operations and the revenue from sale of water should cover both capital and operating expenditure.

GOVERNMENT SUBSIDY

In Hong Kong, perhaps unknown to most people, water charges have been highly subsidized through contribution from rates, and past revisions of water charges had never been able to achieve full cost recovery.

FREEZE ON WATER CHARGES

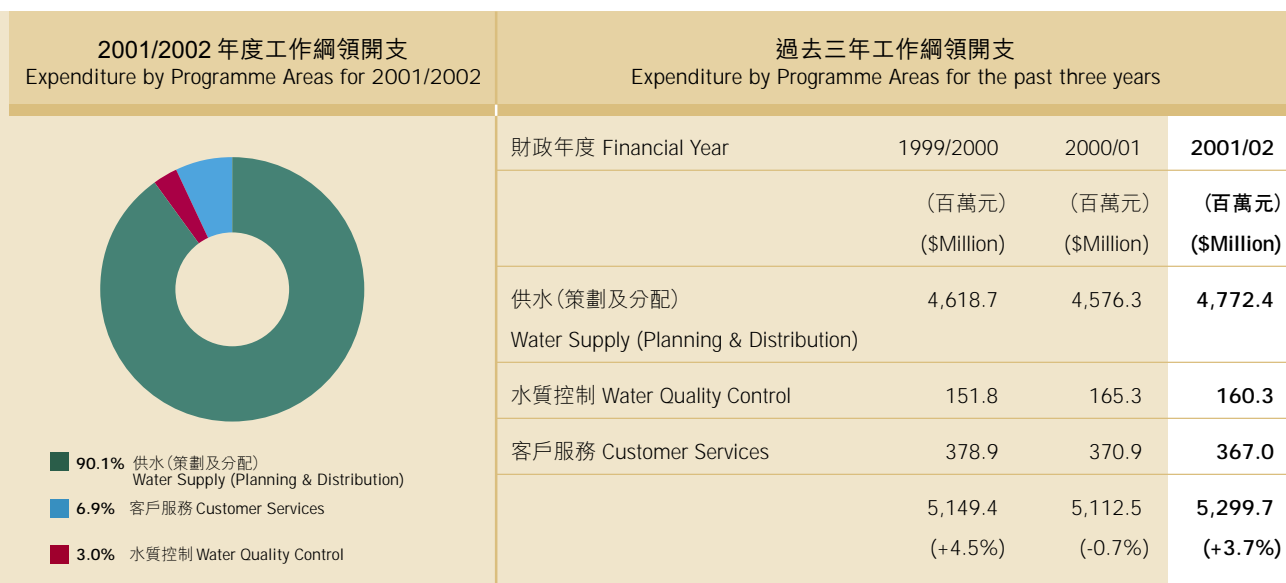
As a result of continued freeze on water tariff since 1995, there has been only marginal increase in revenue from chargeable supplies due to slight increase in consumption. To narrow the deficit gap, great efforts have been made to reduce the operating costs through improvement of operational efficiency.

A SPECIAL CONCESSION

In view of the general economic downturn, the government decided to reduce water and sewage charges for one year with effect from April 1, 2002 as a special concession. Domestic customers will be allowed a maximum concession of \$1,000 and non-domestic users will be allowed a \$4,000 reduction. The concessions will be credited to registered accounts by equal instalments and shown in the water bills.

水費收入 (按用戶類別劃分) Water Charge Received (By Sectors)										
百萬元 \$Million										
財政年度 Financial Year	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02
工商業 Trade	1,039	1,089	1,052	1,038	1,044	986	938	942	920	888(919)
住宅 Domestic	748	926	1,012	1,118	1,138	1,185	1,245	1,266	1,268	1,180(1,317)
政府 Government Uses	108	127	141	164	150	143	149	158	169	144(144)
其他 Others	155	179	204	219	224	206	196	202	215	214(215)
總收入 Total	2,050	2,321	2,409	2,539	2,556	2,520	2,528	2,568	2,572	2,426(2,595)

括號內數字為扣除水費寬減額的水費收入。 Figures in brackets are water charges without concession.
財政年度 = 由每年四月一日起至翌年三月三十一日止 Financial Year = 1 April to 31 March



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收入

水務收入分別來自一般水費、各項收費、牌照及代客戶進行工程的收費、政府用水，以及按金的帳面利息收入。去年，扣除水費寬減額，從一般水費及政府用水所得的收益增加了0.9%，至25.95億元。計及政府在寬減水費方面的補貼，年內的總收入為57.1億元，即增加了2.5%。

運作成本

總運作成本增加了4.8%，至64.91億元。購買東江水的開支達24.45億元，差不多佔去總運作成本的38%。

各工作綱領的開支

就工作綱領而言，總開支為53億元。由於採用不同的會計制度，運作成本與各工作綱領的開支有所不同。一如政府部門慣常的做法，在各工作綱領下，開支方面是採用現金制度，而運作成本則採用應計及全部成本制度。

資本開支

年內，資本投資達23.74億元。這筆開支主要由政府基本工程儲備基金撥付，用作更新及擴建本署供水的基礎設施，以應付新發展項目帶來的用水需求，並改善供水系統。

收費原則

在釐定水費時，我們會考慮的一個重要因素是收費對客戶財務方面的影響。就住宅用戶收費而言，須考慮的其他因素，還包括對消費物價指數的影響，並避免住宅用戶與其他類別用戶之間出現補貼的情況。

本港共有約220萬個住宅用戶，每四個月本署會抄錶一次，而高耗水量的非住宅用戶則按月抄錶。

住宅用戶的水費分為四級，目的是採用遞增的水費結構，鼓勵市民節約用水。藉著這個收費結構，過量耗水用戶所繳交的水費，補貼低用水量的用戶。

第一級的用水量是免費的，每住戶每四個月可獲免費供水12立方米。這個供水額一直是根據公屋住戶家庭的平均人數釐定，作為維持健康衛生所需的最低用水量。

營運成本分析 Analysis of Operating Cost

百萬元 \$Million

財政年度 Financial Year	員工費用 Staff Cost	運作及行政費用 Operating & Admin Expenses	購買廣東省原水費用 Purchase of Guangdong Water	折舊 Depreciation	政府貸款利息 Interest on Government Loan	
2001/02	1,747	1,485	2,445	731	83	6,491
2000/01	1,734	1,330	2,425	607	96	6,192
1999/00	1,679	1,332	2,373	536	108	6,028
1998/99	1,603	1,303	2,223	470	118	5,717
1997/98	1,474	1,247	2,007	448	127	5,303
1996/97	1,396	1,147	1,812	421	131	4,907
1995/96	1,275	1,177	1,541	401	134	4,528
1994/95	1,118	978	1,302	335	135	3,863
1993/94	1,013	832	1,200	300	135	3,480
1992/93	878	747	1,079	279	132	3,115

財政年度 = 由每年四月一日起至翌年三月三十一日止 Financial Year = 1 April to 31 March

REVENUE

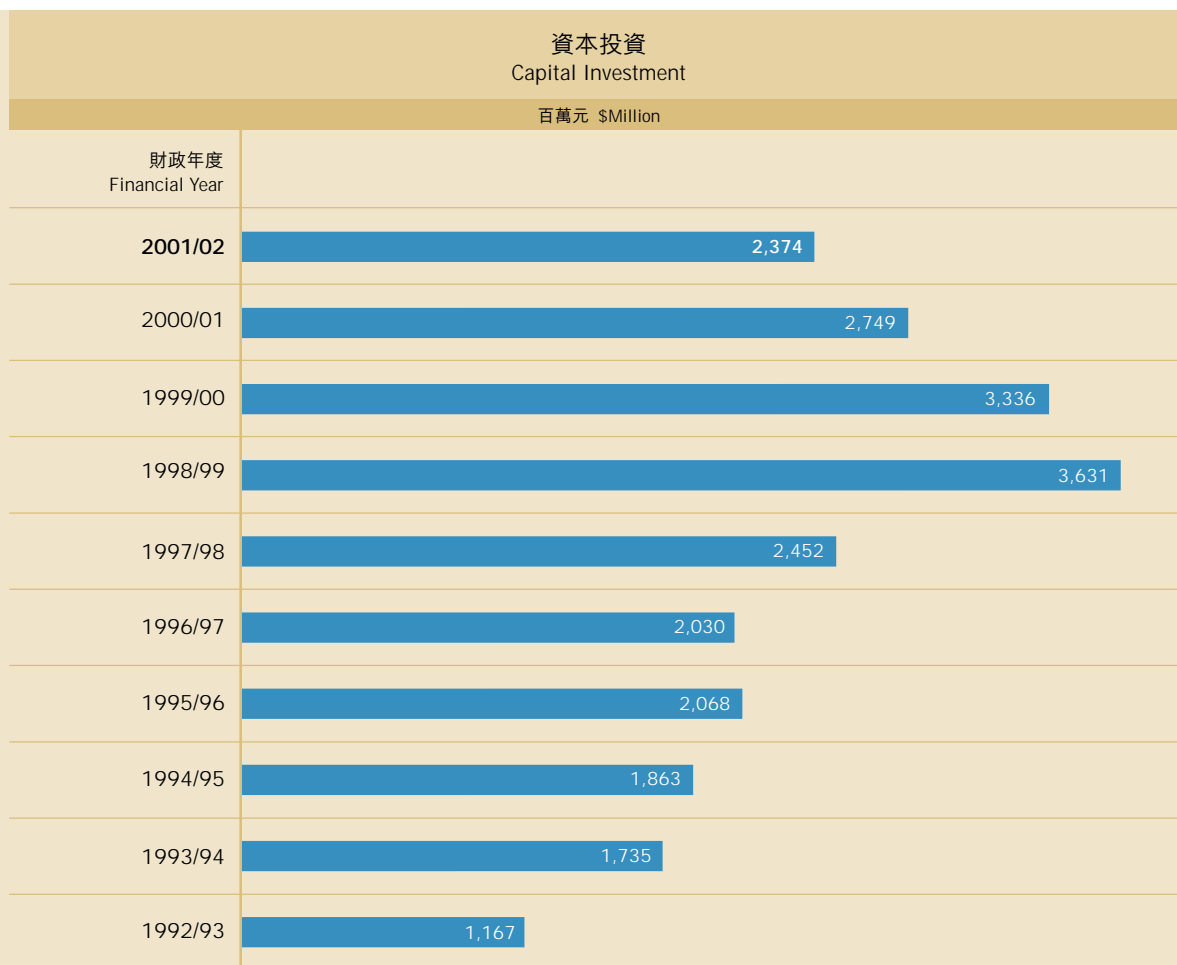
Waterworks revenue is derived from chargeable supplies, fees, licences and reimbursable work, government use, and notional interest from deposits. Excluding the concessions on water charges, revenue from chargeable supplies and government use increased by 0.9 per cent to \$2,595 million. Inclusive of the government contribution on concessions, the total revenue for the year came to \$5,710 million, an increase of 2.5 per cent.

OPERATING COST

Total operating cost increased by 4.8 per cent to \$6,491 million. The cost of purchasing Dongjiang water amounted to \$2,445 million. This accounted for nearly 38 per cent of the total operating cost.

EXPENDITURE BY PROGRAMME AREAS

The total expenditure in terms of programme areas amounted to \$5,300 million. Because of the use of different accounting systems, the operating cost and expenditure in programme areas are not identical. The operating cost adopts the accrual and full cost basis while the cash system is used for expenditure in programme areas, as normally adopted by government departments.



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在一九九五年前，我們釐定各級水費的基本原理如下：

第二級的用水量為每住戶每四個月31立方米，須在扣除來自差餉的補貼後按成本收費。

第三級的用水量為19立方米，同樣按每住戶每四個月的用水量計算，但完全按成本計，沒有補貼。

第四級為住戶其餘的用水量。這個級別的水費按懲罰性收費徵收。收費率約比第三級高出40%。

至於非住宅用戶的水費，如屬工商業或建築用水，則須在扣除來自差餉的補貼後按成本徵收。

上述基本原理現在不再適用，因為在一九九五年前，水費的調整不足以反映食水的生產成本增幅，而一九九五年起水費已凍結。

水費調整機制

水務署署長每年均按照預測的收支水平、資本投資、用水量增幅及通脹或通縮情況，擬備五年收支推算。

我們會根據這份五年收支推算，考慮各種水費調整幅度的方案，然後草擬下一年度的水費調整建議。

CAPITAL INVESTMENT

Capital investment for the year amounted to \$2,374 million. This mainly came from the government's Capital Works Reserve Fund to renew and expand our water supply infrastructure to meet the demand for new developments and to improve the supply system.

CHARGING PRINCIPLE

The major consideration for setting water charges is its financial impact on customers. For domestic users, other factors considered include the implications of consumer price indices, and the intention to avoid any cross subsidization between domestic and other uses.

Meters for domestic accounts are read every four months for the 2.2 million accounts in Hong Kong. Those for non-domestic use with large consumption are read monthly.

The tariff for domestic use is divided into four tiers, intended to provide a progressively increasing price structure to discourage unnecessary use. Costs recovered from excessive use go to subsidize the lower tiers.

In the first tier, a free supply of 12 cubic metres has been provided for each household every four months. This is regarded as the minimum amount of water needed for health and hygiene by reference to household size in public housing.

Prior to 1995, our rationale for setting the water tariff of different tiers were:

The second tier of 31 cubic metres was charged at cost to each household for four months, after taking into account the government subsidy through rates.

The third tier of 19 cubic metres every four months was charged on a non-subsidy basis.

The fourth tier, for the remainder, was charged at a punitive rate roughly 40 per cent above the third tier rate.

For non-domestic uses, such as for trade or construction purposes, the water tariff was set at the total production cost after taking into account the government subsidy through rates.

The above rationales are no longer valid now because the revisions before 1995 did not fully reflect the cost increases and water tariff has been frozen since 1995.

TARIFF REVISION MECHANISM

Five-year projections are prepared each year on the basis of forecasts of income and expenditure levels, capital investment, levels of water consumption and inflation or deflation.

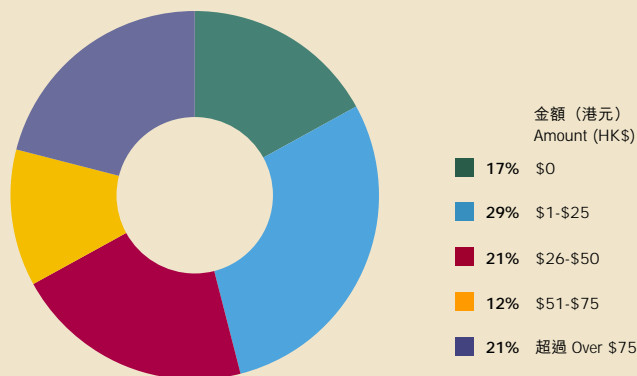
The projections form a model on which various scenarios of water tariff revision are tested. A draft proposal is then worked out for the next year's tariff.

The proposal is put up for consideration at a meeting of the Waterworks Accounts Committee, chaired by the Permanent Secretary for Financial Services and the Treasury (Treasury). Others on the Committee are the Director of Water Supplies, and senior officers from the Financial Services and the Treasury Bureau, the Environment, Transport and Works Bureau, the Treasury and the Water Supplies Department.

The Committee meets once a year to examine the Waterworks Operating Accounts and the Five-year Projections. Any proposal for revising water charges is first placed before the Executive Council prior to being tabled at the Legislative Council before becoming law.

2001/2002 年度住宅用戶每月水費分佈圖
Distribution of Household Average Monthly Bill 2001/2002

百分比 Percentage



水費調整建議會提交水務帳目委員會審議。該委員會由財經事務及庫務局常任秘書長(庫務)擔任主席，其他委員包括水務署署長，以及財經事務及庫務局、環境運輸及工務局、庫務署和水務署的高層人員。

水務帳目委員會每年舉行會議，審核水務經營帳目及五年收支預算。如委員會有任何調整水費的建議，須先提交行政會議審議，然後交由立法會通過，才可成為法律。

住宅水費

本港現時有約220萬個住宅用戶。由於每個住宅用戶每四個月可獲免費供水12立方米，約有17%的住戶無須繳交水費，近30%每月只付1至25元，只有約21%每月水費超逾75元。沖廁用海水則免費供應。

水費改革

由於政府提供免費用水及以差餉收入大幅補貼，本港住宅用戶享有遠較世界各大城市低廉的水費。在香港，住戶平均每月水費只佔住戶開支的0.25%，比率僅及其他城市的四分之一至半成。

統計數字顯示，住宅能源(即電力和煤氣)費用方面，則佔住戶開支的1.7%至2.7%不等，比率相等於水費的6至10倍。香港持續提供免費用水及以多至15%的全年差餉收入補貼水務營運，與其他城市現行削減水費補貼的措施可謂大相逕庭。現時政府每年補貼市民一半以上的水費。

其實，不僅為了實際的生產成本效益，作為較宏觀的措施減少市民浪費食水，水費改革早應推行。刻下人均耗水量不斷上升，部分原因正與水費低廉有關。低水費政策造成的浪費既有礙節約用水，亦不合乎持續發展和環保的原則。

借鏡國際的做法，本港可作改革的範疇包括廢除免費供水、取消以差餉作出補貼、逐步悉數收回成本、把水費劃分為固定收費和耗水收費，以及僅向低收入住戶直接提供水費資助。

要推行這些政策改革有賴公眾的鼎力支持，我們因此致力提高運作及成本的透明度，使公眾對水費事宜有更深入的了解。

HOUSEHOLD WATER BILL

There are about 2.2 million domestic or household accounts in Hong Kong. Due to the free allowance of 12 cubic metres every four months, about 17 per cent of households do not have to pay for water. Nearly 30 per cent of households pay a monthly water charge of \$1 to \$25, and only 21 per cent pay more than \$75 a month.

WATER TARIFF REFORM

With the huge government subsidy through contribution from rates and provision of free allowance of water use, the water bills of the Hong Kong's households are well below what other major cities in the world charge their consumers. In Hong Kong, the average monthly water charge amounts to 0.25 per cent of household expenditure, which is only about one quarter to one half of what is paid elsewhere.

Statistics show that domestic energy charges – that is for electricity and gas – amount to between 6 to 10 times water charges and range from 1.7 to 2.7 per cent of household spending. Unlike measures being taken by other cities to reduce subsidy of water charges, Hong Kong has continued to provide free allowance of water use and to subsidize its waterworks operations by as much as 15 per cent of annual rates received. The result is that the government now subsidizes more than 50 per cent of the water charges of the community.

A need for tariff reform is long overdue, not only for practical cost-effective production reasons, but also as a broader measure to discourage and reduce wastage due to overuse. The increasing per capita use of water has been in some way due to the low water charges. Waste arising from this adversely impacts on water conservation and is both unsustainable and environmentally unfriendly.

To align with international practices, possible reforms could include abolition of free allowance of water, cancellation of the subsidy from rates, gradual adoption of full-cost recovery and division of water charges into a fixed monthly charge and a consumption charge, and directly subsidizing charges only for low-income households.

Strong public support will be needed for these policy reforms. To raise the public understanding of the water tariff issue, we have been making great effort to increase the transparency of our operations and operating costs.

客戶統計 Accounts Statistics

客戶數目 (截至2002年3月31日止) Number of Accounts (as at March 31, 2002)

住宅 Domestic	2,221,452
商業 Trade	232,135
政府 Government	10,070
沖廁用水 Flushing	20,797
其他 Miscellaneous	1,741
合計 Total	2,486,195