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促進個人衛生，創造美好明天。  
Promoting personal hygiene among the young.



# 財務及水費

## FINANCE AND WATER PRICING

水是生命之源  
Water's  
Life

- 政府大量補貼  
Heavy Government Subsidy
- 收入  
Revenue
- 運作成本  
Operating Costs
- 資本投資  
Capital Investment
- 收費原則  
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- 水費改革  
Water Tariff Reform

雖然政府完全明白，供水機構要在財政上自給自足，便有必要從水費收回水務運作的全部成本，但在目前的經濟及政治環境下，政府基於公眾利益，決定維持在水費方面的大量補貼。

While fully recognizing the fundamental need to recover the full cost for



operating a financially sustainable water utility, the government has

decided in the public interest to continue with the high level of subsidy for water charges under the current economic and social conditions.

## 財務及水費 FINANCE AND WATER PRICING

### 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	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03
工商業 Trade	1,089	1,052	1,038	1,044	986	938	942	920	888(919)	753(915)
住宅 Domestic	926	1,012	1,118	1,138	1,185	1,245	1,266	1,268	1,180(1,317)	617(1,362)
政府 Government Uses	127	141	164	150	143	149	158	169	144(144)	149(149)
其他 Others	179	204	219	224	206	196	202	215	214(215)	195(199)
總收入 Total	2,321	2,409	2,539	2,556	2,520	2,528	2,568	2,572	2,426(2,595)	1,714(2,625)

括號內數字為實際水費收入加上水費寬減額。

Figures in brackets are water charges received without concession.

### 政府大量補貼

在香港，水費一向是政府從每年的差餉收入撥出大量款項補貼的，最高達差餉收入的15%。以往的水費調整亦未能收回全部成本。年內，政府通過從差餉收入撥出款項、寬減水費、住宅用戶免費供水額及承擔營運赤字，提供了約47億元的補貼。其實，近年每年從水費所得的收入，一直不能抵銷輸入東江原水的費用。

### 凍結水費

自一九九五年二月用水收費遭凍結以來，從水費所得的收入只因用水量有少量增長而輕微上升。為了收窄虧損幅度，我們不斷竭力提高運作效率，以減低運作成本。

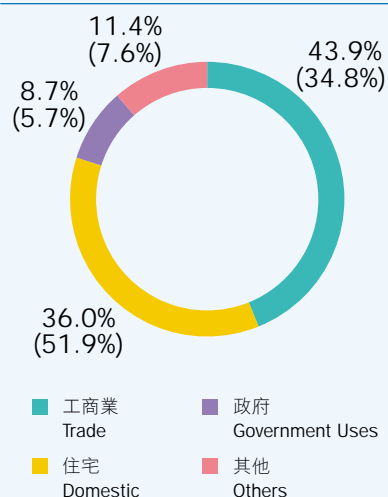
### 寬減水費

鑑於普遍經濟不景氣，政府在二零零二年四月實施水費及排污費寬減計劃，為期一年，至二零零三年三月底結束。按照這項計劃，住宅用戶可獲最高寬減額1,000元，而非住宅用戶則獲最高寬減額4,000元。寬減額會以均等的款額分期存入註冊用戶的帳戶內，並會在水費及排污費單上顯示。

為減輕嚴重急性呼吸系統綜合症爆發對經濟的影響，政府將於二零零三年八月推行為期4個月的額外寬減計劃，住宅用戶及非住宅用戶分別可獲最高寬減額334元及2,666元。

### 2002/2003年度水費收入 (按用戶類別劃分) Water Charge Received (By Sectors) 2002/2003

百分比 Percentage



## HEAVY GOVERNMENT SUBSIDY

The water tariff in Hong Kong has been set on the basis of the subsidy from the contribution from annual rates up to a ceiling of 15 per cent. Revisions of water tariff in the past have never achieved full cost recovery. In the year under review, the government subsidy including contribution from rates, special concession, free allowance to domestic customers and deficit of Operating Account amounted to some \$4,700 million. Indeed, the annual revenue from chargeable supplies in recent years has not been able to cover the cost of raw water from Dongjiang.

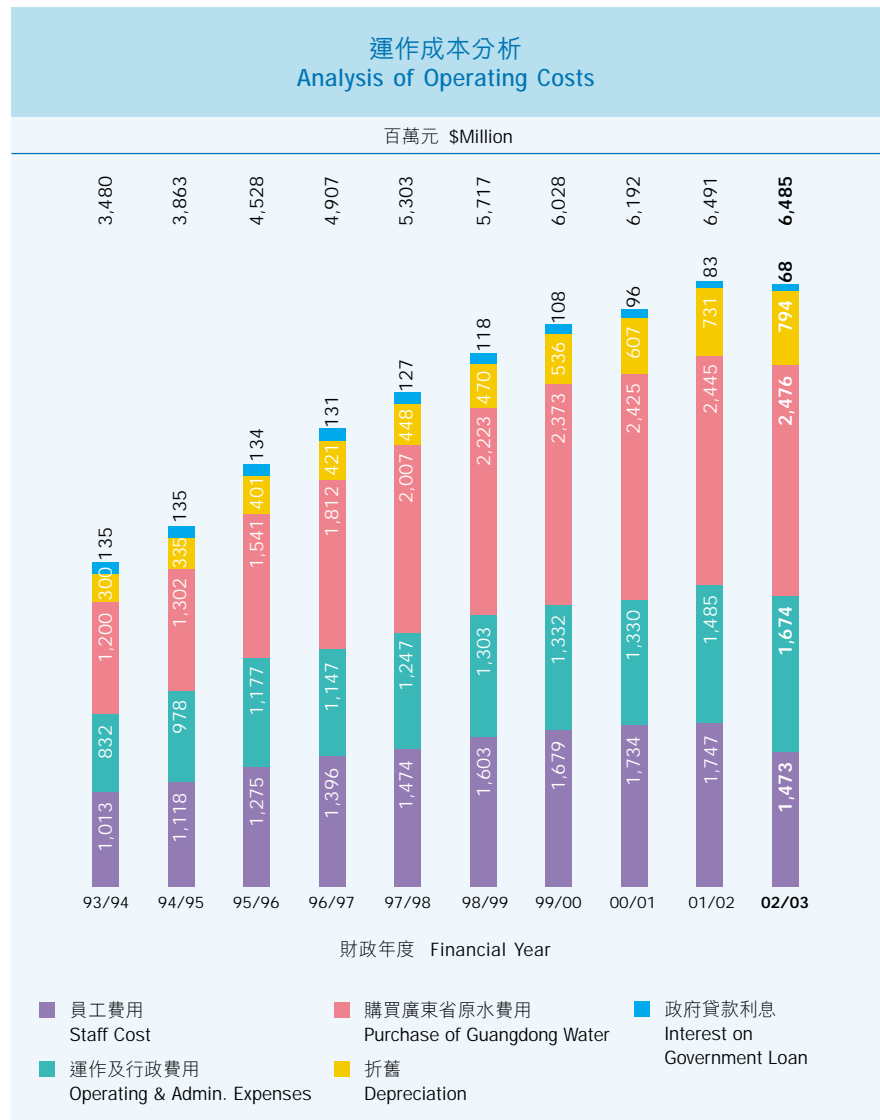
## TARIFF FREEZE

Owing to the freeze on the water tariff since February 1995, revenue from water charges rose only marginally as a result of increased consumption. To cut down the deficit, continual effort has gone into lowering operating costs through greater efficiency.

## SPECIAL CONCESSIONS

Introduced as a special concession to customers in the general economic slowdown, a one-year reduction in water and sewage charges expired at the end of March 2003. A maximum concession of \$1,000 was allowed for domestic use, and a reduction of \$4,000 allowed for non-domestic use. The concessions were credited to registered accounts by equal instalments shown in the water and sewage charges bills.

With the aim of mitigating the financial impact of the SARS outbreak on the



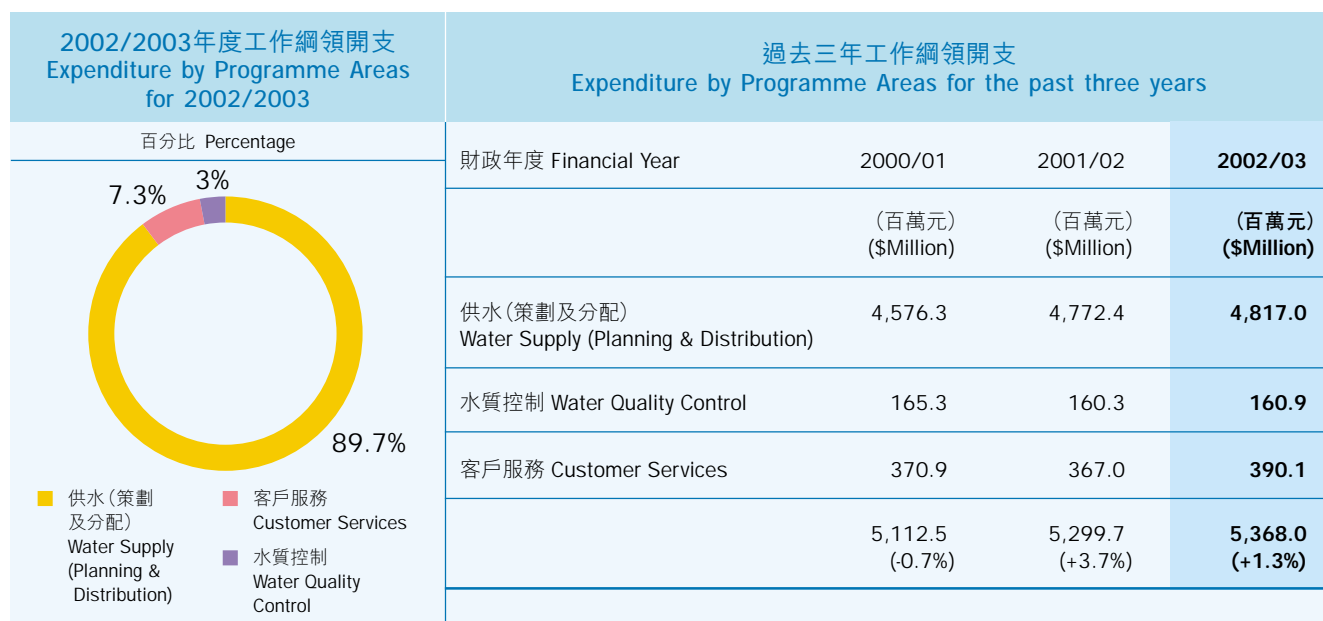
public, a special four-month additional concession in water and sewage charges will commence from August 2003. The maximum concession for domestic and non-domestic users will be \$334 and \$2,666 respectively.

## REVENUE

The sources of our revenue are comprised of chargeable supplies,

fees, licences and reimbursable work, government use and notional interest from deposits. Without the introduction of concessions, revenue from chargeable supplies and government use increased by 1.2 per cent to \$2,625 million. Total revenue, including government contribution from rates, as well as value of concessions and free allowance for the year amounted to \$5,699, a decrease of 0.2 per cent.

## 財務及水費 FINANCE AND WATER PRICING



### 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1.2%，至26.25億元。年內的總收入包括政府的各項補貼為56.99億元，減少了0.2%。

### 運作成本

總運作成本減少了0.1%，至64.85億元。購買東江水的開支達24.76億元，佔總運作成本的38%以上。

### 各工作綱領的開支

就工作綱領而言，總開支增加了1.3%，至53.68億元。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，而運作成本則採用應計及全部成本制度。

### 資本投資

年內，資本投資超逾19.3億元。這筆開支主要由政府基本工程儲備基金撥付，用作更新、改良及擴建本署供水的基礎設施，以應付新需求及改善供水系統。

### 收費原則

本署會按照水錶錄得的用水量向客戶徵收水費。本港的228萬個住宅用戶及一些低用水量非住宅用戶，每4個月抄錶一次，而高用水量的非住宅用戶則按月抄錶。

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。

住宅用戶的水費分為4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4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。

在一九九五年二月凍結水費之前，第二級的用水量為每住戶每4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4個月的用水量

## OPERATING COSTS

Total operating costs declined by 0.1 per cent to \$6,485 million. The cost of water from Dongjiang came to \$2,476 million, which was more than 38 per cent of total operating costs.

## EXPENDITURE BY PROGRAMME AREAS

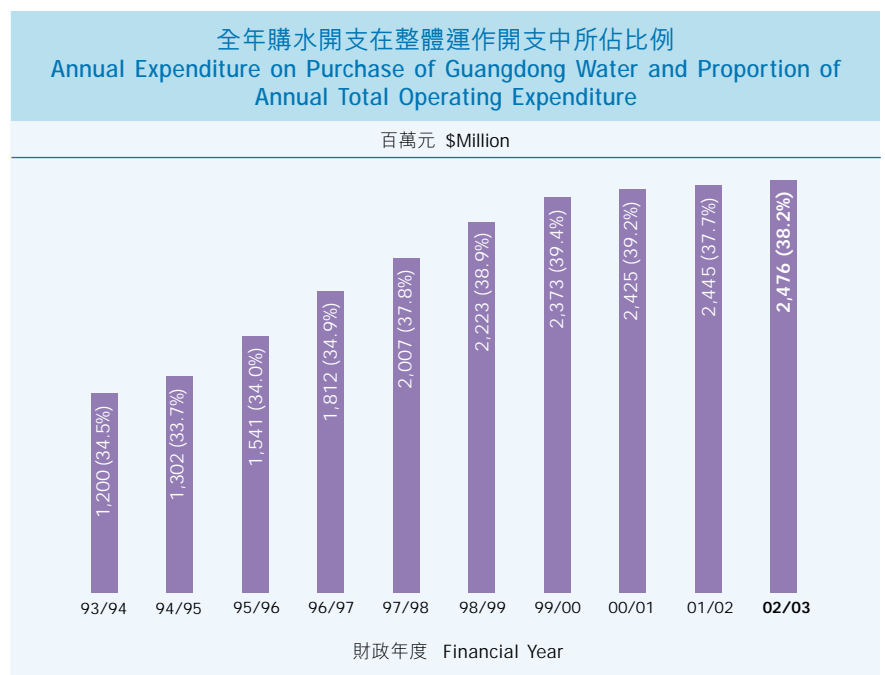
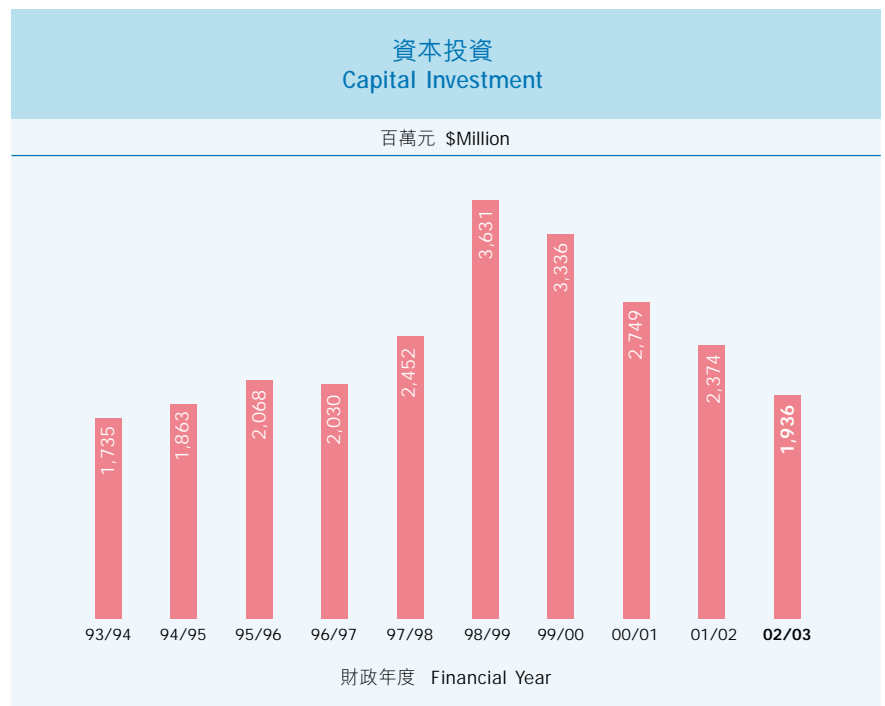
In terms of programme areas, total expenditure rose 1.3 per cent to \$5,368 million. Due to the difference in accounting systems, the operating cost and expenditure in programme areas are not identical. Operating cost is based on accrual and full cost, whereas the cash system is used for expenditure on programme areas, as normally adopted by government departments.

## CAPITAL INVESTMENT

More than \$1,930 million was designated for capital investment for the year. This came mainly from the government's Capital Works Reserve Fund to renew, upgrade and expand the water supply infrastructure to meet new demand and to improve the supply system.

## CHARGING PRINCIPLE

Charges for the use of fresh water are based on metered consumption. Meters for 2.28 million domestic accounts and low-use non-domestic accounts are read every four months. Those for non-domestic use with large consumption are read monthly.



## 財務及水費 FINANCE AND WATER PRICING

計算，但完全按成本收費，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。

### 水費調整機制

水務署每年均按照5年收支推算、資本投資、用水量增幅及通脹或通縮情況，草擬下一年度的水費調整建議，然後提交「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5年收支推算。如委員會有任何調整水費的建議，須先提交行政會議審議，然後交由立法會考慮。

### 住宅水費

由於每個住宅用戶每4個月可獲免費供水12立方米，約有17%的住宅用戶，即接近38萬個家庭無須繳交水費，約30%每月只支付1至25元，只有約22%每月水費超逾75元。

### 水費改革

根據大部分發展中國家的經驗，大量

客戶統計 Accounts Statistics	
客戶數目 (截至2003年3月31日止) Number of Accounts (as at March 31, 2003)	
住宅 Domestic	2,279,460
商業 Trade	232,907
政府 Government	10,302
沖廁用水 Flushing	21,208
其他 Miscellaneous	1,840
<b>合計 Total</b>	<b>2,545,717</b>

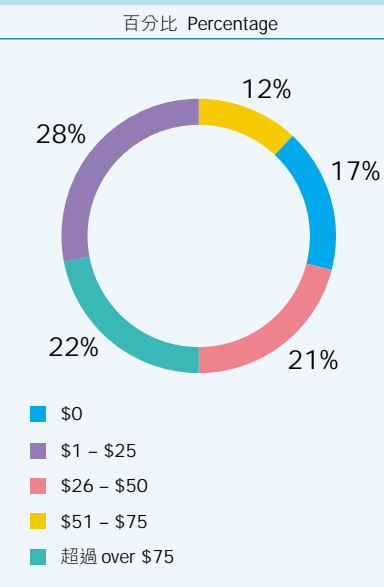
補貼水費只會引致不能有效運用水資源，以及長遠上無法持續供應食水的問題。近年來，我們察覺很多已發展國家在重整水費制度及免除政府對水費的補貼方面，取得顯著的進展。

由於政府提供大幅補貼，本港大部分住戶平均每月水費只佔開支的0.25%，僅及世界上其他大城市住戶水費的一小部分。

為確保可維持食水供應，我們有需要早日改革水費制度；改革時會以市民的負擔能力作為焦點，而最終目標是要以大部分香港家庭能夠負擔的收費，提供優質食水。借鏡國際上的做法，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、悉數收回成本、把水費劃分為固定月費和用水收費兩部分，以及僅向低收入住戶直接提供水費資助等。

由於食水是市民大眾每日的必需品，要在這方面成功推行重大的政策改

2002/2003年度住宅用戶  
每月水費分佈圖  
Distribution of Household Average  
Monthly Bill 2002/2003



革，必須得到公眾的信任和支。為此，我們須保持運作的透明度及加強與公眾溝通，而我們亦已採取措施，鼓勵公眾積極參與，使他們對水務運作和水費事宜有更深入的认识。

The major factor taken into account in setting water tariff is its financial impact on customers. Additional factors considered for domestic tariff include the implications of consumer price indices and the intention to avoid any cross subsidization between domestic and other uses.

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 required for health and hygiene by reference to household size in public housing.

Before the freeze in water charges in February 1995, the consumption of 31 cubic metres in the second tier for four months was charged at cost to each household, 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.

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 rate contribution.

## TARIFF REVISION MECHANISM

A draft proposal for the next year's tariff is worked out on the basis of the Five-year Projections of the income and expenditure levels, capital investment, levels of water consumption and inflation or deflation. The proposal is in turn 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.

## HOUSEHOLD WATER BILL

As a result of the free allowance of 12 cubic metres every four months, about 380 000 households, or about 17 per cent of our total domestic accounts, do not have to pay their water bills. About 30 per cent of households pay a monthly water bill of \$1 to \$25, and only 22 per cent pay more than \$75 a month.

## WATER TARIFF REFORM

The experience from most of the developing countries shows that highly

subsidized water tariff will only result in inefficient use of water resources and will not be sustainable. Recent years have seen significant progress in many developed countries in revamping their water tariff structure and removing government subsidy on water charges.

Because of the high levels of the government subsidy, the average monthly water bill for most households in Hong Kong amounts to only 0.25 per cent of their monthly expenditure. This is only a fraction of household water bills in some major cities in the world.

An early reform of our water tariff system is necessary to ensure its sustainability, with the focus on affordability and the goal of providing a high quality water service at a price affordable to most households in Hong Kong. In line with the international best practice, the potential measures for water tariff reform should comprise, among other things, removal of free allowance, cessation of subsidy from rates, recovery of full production costs, introduction of a two-part tariff composed of a fixed monthly service charge and a consumption charge, and providing direct subsidy to low-income households.

The success of policy reform on a matter so essential to daily life hinges necessarily on the public trust and support. To gain that confidence, there must be transparency and communications and steps have therefore been taken to encourage public participation and increase awareness of our operations and the issue of tariffs.