

### 附件一 Annex I

#### 水務署刊物目錄

除另有註明外，以下刊物均可在水務署網頁瀏覽及備有中英文版本。

#### 刊物

可在網上「政府書店」購買的刊物

- 香港水務設施規例及條例
- 香港水務

#### 小冊子及單張

在各客戶諮詢中心免費派發的小冊子及單張

- 緊記僱用持牌水喉匠
- 清洗食水貯水箱指引
- 淨水器／濾水器的使用
- 正確使用大廈消防喉
- 如何申請供水
- 安裝家庭用貯水式電熱水器須知
- 私人屋邨／樓宇的供水問題及屋內水管的維修保養
- 服務承諾
- 水務簡訊
- 用戶指南
- 釣魚樂
- 食水系統優質維修認可計劃簡介
- 食水系統維修指引
- 水錶測試實驗所
- 耗水量偏高用戶須知
- 住宅用水水費如何計算
- 香港的食水處理及水質控制
- 水的真相

#### List of WSD Publications available to the Public

All publications are available on the WSD homepage and in both English and Chinese except where indicated.

#### Publications

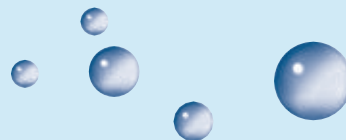
Available at the online Government Bookstore

- Waterworks Ordinance and Regulations
- Hong Kong's Water

#### Pamphlets/Leaflets/Booklets

Available free at all Customer Enquiry Centres

- Employment of Licensed Plumbers
- A Guide to Cleansing of Fresh Water Storage Tanks
- The Use of Water Purifiers/Filters by Consumers
- Proper Use of Fire Fighting Hose Reels in Buildings
- How to Apply for Water Supply
- Installation of Electric Thermal Storage Type Water Heater for Domestic Purpose
- Maintenance of Internal Plumbing in Private Housing Estates/Buildings
- Performance Pledge
- Waterlink
- Consumer Guide Book
- Fun of Fishing
- Fresh Water Plumbing Quality Maintenance Recognition Scheme Brief Introduction
- Fresh Water Plumbing Maintenance Guide
- Meter Testing Laboratory
- Advice for Consumers on High Consumption
- How are your domestic water charges calculated?
- Water Treatment and Quality Control in Hong Kong
- Facts about water



## 可供書面或在水務署總部索取的小冊子及單張

- 水務便覽
- 凹頭濾水廠
- 沙田濾水廠
- 馬鞍山濾水廠
- 北港濾水廠
- 牛潭尾濾水廠
- 香港便覽－水務、電力及煤氣供應
- 沖廁用水嚴禁作其他用途 (警告字樣標貼紙)\*
- 消防用水嚴禁作其他用途 (警告字樣標貼紙)\*
- 《珍惜每點滴》標貼\*
- 《食水珍貴，切勿浪費》海報\*
- 《食水系統優質維修認可計劃》海報\*
- 《Proper Protection of Water Mains》海報\* (只備英文版)
- 《水塘游泳 危機處處》海報\*
- 水務署年報2002－2003
- 水務署年報2001－2002
- 水務署年報2000－2001
- 水務署年報1999－2000
- 水務署年報1998－1999
- 水務署年報1997－1998\*
- 水務署年報1996－1997\*

\* 尚未可在水務署網頁瀏覽。

## Available upon request or available at WSD HQs

- Key Facts
- Au Tau Water Treatment Works
- Sha Tin Water Treatment Works
- Ma On Shan Water Treatment Works
- Pak Kong Water Treatment Works
- Ngau Tam Mei Water Treatment Works
- Hong Kong: The Facts (Water, Power and Gas Supplies)
- Warning Sticker – Misuse of Flushing Water\*
- Warning Sticker – Misuse of Fire Services Water\*
- Sticker on “Treasure Every Drop”\*
- Poster on “Water is Precious, Don’t Waste It!”\*
- Poster on “Fresh Water Plumbing Quality Maintenance Recognition Scheme”\*
- Poster on “Proper Protection of Water Mains”\*
- Poster on “Swimming in Reservoirs is Dangerous”\*
- WSD Annual Report 2002 – 2003
- WSD Annual Report 2001 – 2002
- WSD Annual Report 2000 – 2001
- WSD Annual Report 1999 – 2000
- WSD Annual Report 1998 – 1999
- WSD Annual Report 1997 – 1998\*
- WSD Annual Report 1996 – 1997\*

\* Not yet available on WSD homepage.

### 只可在水務署網頁下載的刊物

- 樓宇內部供水設備防銹蝕喉管物料—一般資料
- 樓宇內部供水設備防銹蝕喉管物料—安裝須知
- 香港水務標準規格—樓宇內水管裝置適用
- 持牌水喉匠及認可人士之水務署通告
- Handbook on Plumbing Installation for Buildings (只備英文版)
- 如何防止損毀水管
- 水管附近挖掘指引
- 水務署標準圖則
- 《識慳水即慳水》海報

### Available on WSD homepage only

- General Information on the Use of Different Types of Corrosion Resistant Pipe Materials as Inside Service in Buildings
- Installation Notes of Different Types of Corrosion Resistant Pipe Materials as Inside Service in Buildings
- Hong Kong Waterworks Standard Requirements for Plumbing Installation in Buildings
- WSD Circular Letters Issued to Licensed Plumbers and Authorized Persons
- Handbook on Plumbing Installation for Buildings
- How to Prevent Damage to Water Mains
- Guidelines for Excavation Near Water Mains
- WSD Standard Drawings
- Poster on "Save Water Save Dollar"

## 附件二 Annex II

### 客戶諮詢中心

#### 港島

- 灣仔客戶諮詢中心  
灣仔告士打道7號入境事務大樓  
一樓

#### 九龍

- 旺角客戶諮詢中心  
旺角洗衣街128號地下

#### 新界

- 大埔客戶諮詢中心  
大埔墟汀角路1號大埔政府合署  
四樓
- 沙田客戶諮詢中心  
沙田上禾輦路1號沙田政府合署  
三樓
- 屯門客戶諮詢中心  
屯門屯喜路1號屯門政府合署七樓

### Customer Enquiry Centres

#### Hong Kong

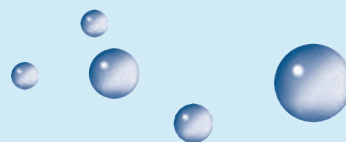
- Wan Chai Customer Enquiry Centre  
1/F Immigration Tower, 7 Gloucester Road, Wan Chai

#### Kowloon

- Mong Kok Customer Enquiry Centre  
G/F 128 Sai Yee Street, Mong Kok

#### New Territories

- Tai Po Customer Enquiry Centre  
4/F Tai Po Government Offices, 1 Ting Kok Road,  
Tai Po Market
- 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



二零零三年四月至二零零四年三月之食水水質  
Drinking Water Quality for the Period  
April 2003 – March 2004

甲、 微生物數量

Part A. Microbiological quality

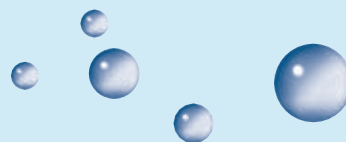
項目 Parameter	單位 Unit	世衛指引值 WHO Guideline Value	遵檢 Compliance	監測結果 Monitoring Data		
				平均值 Average	最低值 Minimum	最高值 Maximum
總大腸桿菌群 Total Coliforms	數量/100毫升 no. per 100 mL	0	✓	0	0	0
埃希氏桿菌 E. coli	數量/100毫升 no. per 100 mL	0	✓	0	0	0
隱孢子蟲 Cryptosporidium	卵囊數量/公升 no. of oocyst per L	-	-	0.00	0.00	0.00
賈第蟲 Giardia	孢囊數量/公升 no. of cyst per L	-	-	0.00	0.00	0.00

乙、 列於世界衛生組織在一九九三年所制定之食水水質指引中對健康有影響之化學物質

Part B. Chemicals of health significance as described by World Health Organization  
Guidelines for Drinking-water Quality 1993

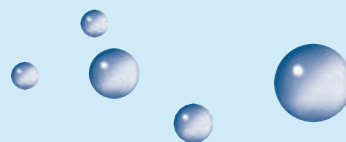
項目 Parameter	單位 Unit	世衛指引值 WHO Guideline Value	遵檢 Compliance	監測結果 Monitoring Data		
				平均值 Average	最低值 Minimum	最高值 Maximum
銻 Antimony	毫克/公升	0.005 (P) mg/L	✓	<0.001	<0.001	<0.001
砷 Arsenic	毫克/公升 mg/L	0.01 (P)	✓	<0.001	<0.001	0.001
鋇 Barium	毫克/公升 mg/L	0.7	✓	0.013	0.0029	0.030
硼 Boron	毫克/公升 mg/L	0.3	✓	0.02	<0.02	0.04
鎘 Cadmium	毫克/公升 mg/L	0.003	✓	<0.001	<0.001	<0.001
鉻 Chromium	毫克/公升 mg/L	0.05 (P)	✓	<0.002	<0.002	<0.002
銅 Copper	毫克/公升 mg/L	2 (P)	✓	0.003	<0.003	0.042
氰化物 Cyanide	毫克/公升 mg/L	0.07	✓	<0.01	<0.01	<0.01

項目 Parameter	單位 Unit	世衛指引值 WHO Guideline Value	遵檢 Compliance	監測結果 Monitoring Data		
				平均值 Average	最低值 Minimum	最高值 Maximum
氟化物 Fluoride	毫克/公升 mg/L	1.5	✓	0.49	<0.14	0.90
鉛 Lead	毫克/公升 mg/L	0.01	✓	<0.003	<0.003	0.004
錳 Manganese	毫克/公升 mg/L	0.5 (P)	✓	<0.01	<0.01	0.06
汞(總) Mercury (total)	毫克/公升 mg/L	0.001	✓	<0.00005	<0.00005	<0.00005
鉬 Molybdenum	毫克/公升 mg/L	0.07	✓	0.0008	<0.0004	0.0017
鎳 Nickel	毫克/公升 mg/L	0.02	✓	0.005	<0.001	0.030
硝酸鹽 (以 NO <sub>3</sub> <sup>-</sup> 計) Nitrate (as NO <sub>3</sub> <sup>-</sup> )	毫克/公升 mg/L	50	✓	7.2	<2.5	24
亞硝酸鹽 (以 NO <sub>2</sub> <sup>-</sup> 計) Nitrite (as NO <sub>2</sub> <sup>-</sup> )	毫克/公升 mg/L	3 (P)	✓	<0.004	<0.004	<0.004
硒 Selenium	毫克/公升 mg/L	0.01	✓	<0.001	<0.001	<0.001
四氯化碳 Carbon tetrachloride	微克/公升 µg/L	2	✓	<0.50	<0.50	<0.50
二氯甲烷 Dichloromethane	微克/公升 µg/L	20	✓	<5.0	<5.0	<5.0
1,2-二氯乙烷 1,2-Dichloroethane	微克/公升 µg/L	30	✓	<7.5	<7.5	<7.5
1,1,1-三氯乙烷 1,1,1-Trichloroethane	微克/公升 µg/L	2000 (P)	✓	<500	<500	<500
氯乙烯 Vinyl chloride	微克/公升 µg/L	5	✓	<1.2	<1.2	<1.2
1,1-二氯乙烯 1,1-Dichloroethene	微克/公升 µg/L	30	✓	<7.5	<7.5	<7.5
1,2-二氯乙烯 1,2-Dichloroethene	微克/公升 µg/L	50	✓	<12	<12	<12
三氯乙烯 Trichloroethene	微克/公升 µg/L	70 (P)	✓	<18	<18	<18
四氯乙烯 Tetrachloroethene	微克/公升 µg/L	40	✓	<10	<10	<10



項目 Parameter	單位 Unit	世衛指引值 WHO Guideline Value	遵檢 Compliance	監測結果 Monitoring Data		
				平均值 Average	最低值 Minimum	最高值 Maximum
苯 Benzene	微克/公升 µg/L	10	✓	<2.5	<2.5	<2.5
甲苯 Toluene	微克/公升 µg/L	700	✓	<175	<175	<175
二甲苯 Xylenes	微克/公升 µg/L	500	✓	<125	<125	<125
苯乙烷 Ethylbenzene	微克/公升 µg/L	300	✓	<75	<75	<75
苯乙烯 Styrene	微克/公升 µg/L	20	✓	<5.0	<5.0	<5.0
苯并(a)芘 Benzo(a)pyrene	微克/公升 µg/L	0.7	✓	<0.0020	<0.0020	<0.0020
氯苯 Monochlorobenzene	微克/公升 µg/L	300	✓	<75	<75	<75
1,2-二氯苯 1,2-Dichlorobenzene	微克/公升 µg/L	1000	✓	<250	<250	<250
1,4-二氯苯 1,4-Dichlorobenzene	微克/公升 µg/L	300	✓	<75	<75	<75
三氯苯(總) Trichlorobenzenes (total)	微克/公升 µg/L	20	✓	<5.0	<5.0	<5.0
己二酸雙-2-乙基己酯 Di(2-ethylhexyl)adipate	微克/公升 µg/L	80	✓	<20	<20	<20
苯二甲酸雙-2-乙基己酯 Di(2-ethylhexyl) phthalate	微克/公升 µg/L	8	✓	<2	<2	<2
丙烯酰胺 Acrylamide	微克/公升 µg/L	0.5	✓	<0.4	<0.4	<0.4
表氯醇 Epichlorohydrin	微克/公升 µg/L	0.4 (P)	✓	<0.4	<0.4	<0.4
六氯丁二烯 Hexachlorobutadiene	微克/公升 µg/L	0.6	✓	<0.15	<0.15	<0.15
乙二胺四乙酸 Edetic acid (EDTA)	微克/公升 µg/L	200 (P)	✓	<50	<50	<50
次氨基三乙酸 Nitrilotriacetic acid	微克/公升 µg/L	200	✓	<50	<50	<50

項目 Parameter	單位 Unit	世衛指引值 WHO Guideline Value	遵檢 Compliance	監測結果 Monitoring Data		
				平均值 Average	最低值 Minimum	最高值 Maximum
三丁基氧化錫 Tributyltin oxide	微克/公升 µg/L	2	✓	<0.5	<0.5	<0.5
草不綠 Alachlor	微克/公升 µg/L	20	✓	<5.0	<5.0	<5.0
丁醛肟威 Aldicarb	微克/公升 µg/L	10	✓	<2.5	<2.5	<2.5
艾氏劑/狄氏劑 Aldrin/Dieldrin	微克/公升 µg/L	0.03	✓	<0.008	<0.008	<0.008
阿特拉津 Atrazine	微克/公升 µg/L	2	✓	<0.50	<0.50	<0.50
滅草松 Bentazon	微克/公升 µg/L	30	✓	<7.5	<7.5	<7.5
好年冬 Carbofuran	微克/公升 µg/L	5	✓	<1.2	<1.2	<1.2
氯丹 Chlordane	微克/公升 µg/L	0.2	✓	<0.050	<0.050	<0.050
3-(3-氯-對-甲苯)-1, 1-二甲脲 Chlorotoluron	微克/公升 µg/L	30	✓	<7.5	<7.5	<7.5
滴滴涕 DDT	微克/公升 µg/L	2	✓	<0.50	<0.50	<0.50
1,2-二溴-3-氯丙烷 1,2-Dibromo-3- chloropropane	微克/公升 µg/L	1	✓	<0.25	<0.25	<0.25
2,4-二氯苯氧基乙酸 2,4-D	微克/公升 µg/L	30	✓	<7.5	<7.5	<7.5
1,2-二氯丙烷 1,2-Dichloropropane	微克/公升 µg/L	20 (P)	✓	<5.0	<5.0	<5.0
1,3-二氯丙烯 1,3-Dichloropropene	微克/公升 µg/L	20	✓	<5.0	<5.0	<5.0
七氯/七氯環氧化物 Heptachlor/ Heptachlor epoxide	微克/公升 µg/L	0.03	✓	<0.008	<0.008	<0.008
六氯苯 Hexachlorobenzene	微克/公升 µg/L	1	✓	<0.25	<0.25	<0.25
3-(對-異丙苯基)-1, 1-二甲脲 Isoproturon	微克/公升 µg/L	9	✓	<2.2	<2.2	<2.2



項目 Parameter	單位 Unit	世衛指引值 WHO Guideline Value	遵檢 Compliance	監測結果 Monitoring Data		
				平均值 Average	最低值 Minimum	最高值 Maximum
六氯化苯 Lindane	微克/公升 µg/L	2	✓	<0.50	<0.50	<0.50
2-甲基-4-氯苯氧乙酸 MCPA	微克/公升 µg/L	2	✓	<2.0	<2.0	<2.0
甲氧氯 Methoxychlor	微克/公升 µg/L	20	✓	<5.0	<5.0	<5.0
乙基丙草安 Metolachlor	微克/公升 µg/L	10	✓	<2.5	<2.5	<2.5
禾大壯 Molinate	微克/公升 µg/L	6	✓	<1.5	<1.5	<1.5
二甲戊樂靈 Pendimethalin	微克/公升 µg/L	20	✓	<5.0	<5.0	<5.0
五氯苯酚 Pentachlorophenol	微克/公升 µg/L	9 (P)	✓	<2.2	<2.2	<2.2
二氯苯醚菊酯 Permethrin	微克/公升 µg/L	20	✓	<5.0	<5.0	<5.0
敵稗 Propanil	微克/公升 µg/L	20	✓	<5.0	<5.0	<5.0
達草止 Pyridate	微克/公升 µg/L	100	✓	<25	<25	<25
西瑪三嗪 Simazine	微克/公升 µg/L	2	✓	<0.50	<0.50	<0.50
茄科靈 Trifluralin	微克/公升 µg/L	20	✓	<5.0	<5.0	<5.0
4-(2,4-二氯苯氧基) 丁酸 2,4-DB	微克/公升 µg/L	90	✓	<22	<22	<22
2-(2,4-二氯苯氧基) 丙酸 Dichlorprop (or 2,4-DP)	微克/公升 µg/L	100	✓	<25	<25	<25
2-(2,4,5-三氯苯氧基) 丙酸 Fenoprop (or 2,4,5-TP)	微克/公升 µg/L	9	✓	<2.2	<2.2	<2.2
2-(4-氯苯氧基-2- 甲基)丙酸 Mecoprop (or MCPP)	微克/公升 µg/L	10	✓	<2.5	<2.5	<2.5
2,4,5-三氯苯氧基乙酸 2,4,5-T	微克/公升 µg/L	9	✓	<2.2	<2.2	<2.2



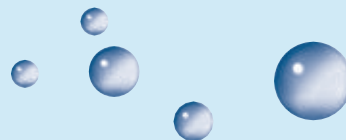
項目 Parameter	單位 Unit	世衛指引值 WHO Guideline Value	遵檢 Compliance	監測結果 Monitoring Data		
				平均值 Average	最低值 Minimum	最高值 Maximum
氯胺 Monochloramine	毫克／公升 mg/L	3	✓	<1.0	<1.0	<1.0
氯 Chlorine	毫克／公升 mg/L	5	✓	0.6	<0.1	2.0
溴酸鹽 Bromate	微克／公升 µg/L	25 (P)	✓	<15	<15	<15
亞氯酸鹽 Chlorite	微克／公升 µg/L	200 (P)	✓	<50	<50	<50
2,4,6-三氯酚 2,4,6-Trichlorophenol	微克／公升 µg/L	200	✓	<50	<50	<50
甲醛 Formaldehyde	微克／公升 µg/L	900	✓	<225	<225	<225
溴仿 Bromoform	微克／公升 µg/L	100	✓	<25	<25	<25
二溴氯甲烷 Dibromochloromethane	微克／公升 µg/L	100	✓	<25	<25	<25
溴二氯甲烷 Bromodichloromethane	微克／公升 µg/L	60	✓	<15	<15	<15
氯仿；哥羅芳 Chloroform	微克／公升 µg/L	200	✓	<50	<50	74
二氯乙酸 Dichloroacetic acid	微克／公升 µg/L	50 (P)	✓	<12	<12	50
三氯乙酸 Trichloroacetic acid	微克／公升 µg/L	100 (P)	✓	<25	<25	32
三氯乙醛 Chloral hydrate	微克／公升 µg/L	10 (P)	✓	5.0	<2.5	22
二氯乙腈 Dichloroacetonitrile	微克／公升 µg/L	90 (P)	✓	<22	<22	<22
二溴乙腈 Dibromoacetonitrile	微克／公升 µg/L	100 (P)	✓	<25	<25	<25
三氯乙腈 Trichloroacetonitrile	微克／公升 µg/L	1 (P)	✓	<0.25	<0.25	<0.25
氯化氰(以 CN 計) Cyanogen chloride (as CN)	毫克／公升 mg/L	0.07	✓	<0.02	<0.02	<0.02

註釋：

- 一、 以上是食水水質摘要報告。
- 二、 各數值是水務署水質科學部依據品質保證計劃之要求而計算及整理。
- 三、 (P) – 臨時指引值。
- 四、 水務署對每個重金屬及微量有機化合物項目進行了100 – 300個樣本分析。

Note:

- (1) This is a summary report on drinking water quality.
- (2) All values are compiled in accordance with requirements stipulated by the current quality assurance protocol of the Water Science Division of Water Supplies Department.
- (3) (P) – Provisional guideline value
- (4) For heavy metals and trace organics, 100-300 samples per parameter have been analysed.



丙、 公眾經常詢問之項目

Part C. Parameters commonly requested by public

項目 Parameter	單位 Unit	監測結果 Monitoring Data		
		平均值 Average	最低值 Minimum	最高值 Maximum
pH 值	pH	8.3	6.4	9.5
色度 Colour	Hazen unit	<5	<5	5
混濁度 Turbidity	NTU	0.3	<0.1	3.0
導電率(水溫25℃時) Conductivity at 25 °C	µS/cm	150	36	300
溫度 Temperature	°C	24	11	32
游離殘餘氯 Free residual chlorine	毫克/公升 mg/L	0.6	<0.1	2.0
總鹼度(以 CaCO <sub>3</sub> 計) Total alkalinity (as CaCO <sub>3</sub> )	毫克/公升 mg/L	24	7	55
總硬度(以 CaCO <sub>3</sub> 計) Total hardness (as CaCO <sub>3</sub> )	毫克/公升 mg/L	37	6	100
鈣 Calcium	毫克/公升 mg/L	13	<2.0	30
鎂 Magnesium	毫克/公升 mg/L	1.3	0.38	2.8
氯化物 Chlorides	毫克/公升 mg/L	11	<5	25
硫酸鹽 Sulphates	毫克/公升 mg/L	13	<5	36
正磷酸鹽(以 PO <sub>4</sub> 計) Ortho-phosphates (as PO <sub>4</sub> )	毫克/公升 mg/L	<0.01	<0.01	0.04
氟化物 Fluoride	毫克/公升 mg/L	0.49	<0.14	0.90
鐵 Iron	毫克/公升 mg/L	<0.01	<0.01	0.10
錳 Manganese	毫克/公升 mg/L	<0.01	<0.01	0.06
鋁 Aluminium	毫克/公升 mg/L	0.02	<0.01	0.13
二氧化矽(以 SiO <sub>2</sub> 計) Silica (as SiO <sub>2</sub> )	毫克/公升 mg/L	10	4.8	17

註釋：

- 一、 以上是食水水質摘要報告。
- 二、 各數值是水務署水質科學部依據品質保證計劃之要求而計算及整理。

Note:

- (1) This is a summary report on drinking water quality.
- (2) All values are compiled in accordance with requirements stipulated by the current quality assurance protocol of the Water Science Division of Water Supplies Department.

附件四  
Annex IV

水務監督－經營帳目  
Water Authority – Operating Accounts

截至二〇〇四年三月三十一日止的財政年度 For the Year Ended 31 March 2004

二〇〇四年度回顧

工作方面

- 耗水量上升1.7% 至6.11億立方米。

財務表現

- 收入下降2.0%。
- 開支下降1.2%。
- 營運虧損由二〇〇三年度的7.862億元略為增至二〇〇四年度的8.257億元。
- 按固定資產平均淨值計算的回報率為-2.6%。

REVIEW OF THE YEAR 2004

ACTIVITIES

- Water consumption increased by 1.7% to 611 million cubic metres.

FINANCIAL PERFORMANCE

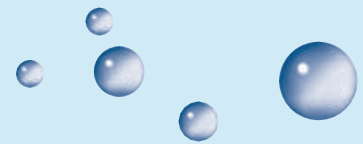
- Revenue decreased by 2.0%.
- Expenditure decreased by 1.2%.
- Operating results slightly worsened from a deficit of \$786.2million in 2002-03 to a deficit of \$825.7 million in 2003-04.
- Return on Average Net Fixed Assets is -2.6%.

經營帳目  
Operating Account

截至二〇〇四年三月三十一日止的財政年度 For the Year Ended 31 March 2004

		註 Note	2004 百萬元 \$Million	2003 百萬元 \$Million
收入	Revenue	2	5,584.6	5,699.2
開支	Expenditure	3	6,410.3	6,485.4
稅前經營虧損	Operating deficit before taxation		(825.7)	(786.2)
稅項	Taxation	1(e), (f) & 4	0.0	0.0
稅後經營虧損	Operating deficit after taxation	1(i)	(825.7)	(786.2)

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

截至二〇〇四年三月三十一日止的財政年度 For the Year Ended 31 March 2004

		註 Note	2004 百萬元 \$Million	2003 百萬元 \$Million
固定資產平均淨值	Average net fixed assets (ANFA)	1(h) & 5	<b>31,609.3</b>	30,615.7
實際回報額	Actual return		<b>(825.7)</b>	(786.2)
目標回報額	Target return		<b>2,054.6</b>	1,990.0
按固定資產平均 淨值計算的實際 回報率	Actual return as % of ANFA	1(g)	<b>(2.6%)</b>	(2.6%)
按固定資產平均 淨值計算的目標 回報率	Target return as % of ANFA		<b>6.5%</b>	6.5%

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

## 資產負債表 Balance Sheet

二〇〇四年三月三十一日結算 As at 31 March 2004

		註 Note	2004 百萬元 \$Million	2003 百萬元 \$Million
<b>可動用淨資產</b>	<b>NET ASSETS EMPLOYED</b>			
固定資產	Fixed assets	1(b), (c) & 5	<b>32,073.5</b>	31,145.1
預付水費	Advance payment of water charges	6	<b>499.9</b>	687.9
流動資產	Current assets	1(d) & 7	<b>1,645.0</b>	1,598.4
流動負債	Current liabilities	8	<b>(1,604.5)</b>	(1,563.5)
流動資產淨值	Net current assets		<b>40.5</b>	34.9
政府貸款	Government loan	6	<b>(499.9)</b>	(687.9)
			<b>32,114.0</b>	31,180.0
<b>財政來源</b>	<b>FINANCED BY</b>			
公共資本帳目	Public capital account	1(i) & 9	<b>32,114.0</b>	31,180.0

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

帳目附註  
Notes on the Accounts

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，其收回成本會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費用。
- (iii) 所有其他固定資產，均以其購置成本列出。

(c) 折舊

折舊是根據資產原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註銷。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%
– 鹹水	5%
機電工程、機器及設備	4%
水錶	6.66%
電腦硬件、軟件及系統	10%*
車輛	10%-20%

\* 以往的折舊率為 4%

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

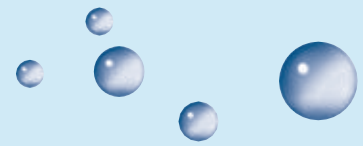
- (i) No cost is included for land which is occupied by installations or sterilised by catchment areas except that, where it has been resumed, the cost of resumption has been included in the capital cost of the project concerned.
- (ii) For capital projects, the costs include the actual direct expenditure, and staff costs for design, planning and supervision during the construction period.
- (iii) All other fixed assets are stated at their costs of acquisition.

(c) Depreciation

Depreciation is provided on a straight-line basis calculated to write off the cost of 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%
Meters	6.66%
Computer hardware, software and system	10%*
Motor vehicles	10% – 20%

\* Previously provided at 4%



**(d) 存貨**

存貨是按成本值和可變賣淨值兩者中較低者計算。

**(e) 稅項**

名義利得稅乃按年度預期的應課溢利，以資產負債表結算日的現行稅率，及過往年度的應付稅項調整而作出所需要的撥備。由於水務監督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。由於水務監督於本年度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) 按固定資產平均淨值計算的實際回報率**

按經營盈利或虧損與固定資產平均淨值的比率計算。

**(h) 固定資產平均淨值**

這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。

**(i) 盈利及股息**

由於水務監督沒有獨立的法定身分，其財政資源為政府一般收入的一部分。所有盈利及虧損均會於公共資本中調節。

**(d) Stock**

Stock is valued at the lower of cost and net realisable value.

**(e) Taxation**

Notional profits tax is provided, where necessary, based on the expected taxable surplus for the year, using tax rates prevailing at the balance sheet 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 Authority 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 Authority has no taxable surplus against which the temporary differences can be utilised.

**(g) Actual Return on ANFA**

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

**(h) 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 aggregate depreciation.

**(i) Surplus and Dividend**

Since the Water Authority does not have a separate legal identity, its financial resources form part of the General Revenue. All surpluses and deficits are deemed to adjust the Public Capital of the Authority.

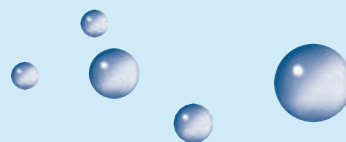
## 2. 收入

## 2. Revenue

		2004 百萬元 \$Million	2003 百萬元 \$Million
收費供水	Chargeable supplies	2,126.6	1,565.6
差餉的津貼	Contribution from rates	1,673.7	1,337.6
政府對寬免計劃的津貼	Contribution from Government on concessions	710.8	1,733.7
政府為用戶提供免費用水的津貼	Contribution from Government on free allowance to consumers	885.2	847.6
政府樓宇用水	Supplies to Government establishments	152.7	148.5
收費、牌照及可收回支出的工程	Fees, licences and reimbursable works	27.4	44.6
存款利息	Interest from deposits	8.2	21.6
		<b>5,584.6</b>	5,699.2

政府對寬免計劃的津貼，是為彌補因回應二〇〇三年爆發的非典型肺炎而作出水費及差餉寬免措施所引至的差額，其金額分別為4.097億元和3.011億元。(二〇〇二年財政預算案所公布的寬免金額分別為9.11億元和8.22億元)

The contribution from Government on concessions is to cover the shortfall in chargeable supplies and contribution from rates resulting from the relief measures in response to the outbreak of SARS in 2003, which amounted to \$409.7M and \$301.1M respectively. (\$911.0M and \$822.7M for 2002-03 arising from the concessions as announced in the 2002 Budget Speech)



### 3. 開支

### 3. Expenditure

		2004 百萬元 \$Million	2003 百萬元 \$Million
員工支出	Staff costs	1,432.2	1,472.5
經營及行政支出	Operating and administration expenses	1,566.4	1,674.0
從廣東大量購買淡水支出	Bulk purchase of water from Guangdong	2,512.7	2,476.3
折舊	Depreciation	846.4	794.5
政府貸款利息	Interest on Government loan	52.6	68.1
		<b>6,410.3</b>	<b>6,485.4</b>

### 4. 稅項

### 4. Taxation

		2004 百萬元 \$Million	2003 百萬元 \$Million
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／ (遞延稅項負債) 未被確認：-	Deferred tax assets/(liabilities) not recognized in respect of:-		
未使用的稅項虧損	Unused tax loss	10,383.7	8,677.9
由折舊免稅額所產生的重大 暫時差異	Material temporary difference arising from depreciation allowances	(8,573.4)	(7,674.3)



5. 固定資產

5. Fixed Assets

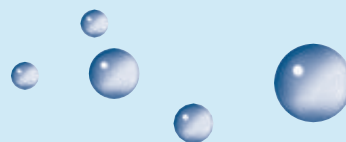
		樓宇、* 過濾器、 喉管等	及 設備	電腦# 機器# 、軟件 及系統	硬件 鹹水 設施	沖廁 船灣 淡水湖	萬宜 水庫	水錶	車輛	建造中 的資產	總額
		Buildings,* Filters, Mains, etc.	Plant# and Machinery	Computer# hardware, & system	Salt Water Flushing	Plover Cove	High Island	Meters	Motor Vehicles	Assets Under Construction	Total
		百萬元 \$Million	百萬元 \$Million	百萬元 \$Million	百萬元 \$Million	百萬元 \$Million	百萬元 \$Million	百萬元 \$Million	百萬元 \$Million	百萬元 \$Million	百萬元 \$Million
成本	Cost										
二〇〇三年四月一日	At 1 April 2003	25,509.8	149.7	27.9	3,738.9	702.0	1,661.2	320.3	50.3	6,279.1	38,439.2
添置	Additions	7.0	4.5	2.4	-	-	-	19.1	3.2	1,760.6	1,796.8
轉撥	Transfers	4,085.5	-	8.2	571.0	-	-	-	-	(4,664.7)	0
處置/註銷	Disposals/Write off	(37.5)	(5.0)	(1.8)	(4.5)	-	-	(24.0)	(2.0)	-	(74.8)
二〇〇四年 三月三十一日	At 31 March 2004	29,564.8	149.2	36.7	4,305.4	702.0	1,661.2	315.4	51.5	3,375.0	40,161.2
累積折舊	Aggregate Depreciation										
二〇〇三年四月一日	At 1 April 2003	4,897.8	42.5	4.4	1,114.3	318.4	749.1	147.1	20.5	-	7,294.1
該年折舊	Charge for the year	585.3	6.0	9.3	176.4	9.3	29.3	25.4	5.4	-	846.4
處置/註銷後轉回	Written back on Disposals/Write off	(16.3)	(4.5)	(1.8)	(4.5)	-	-	(24.0)	(1.7)	-	(52.8)
二〇〇四年 三月三十一日	At 31 March 2004	5,466.8	44.0	11.9	1,286.2	327.7	778.4	148.5	24.2	-	8,087.7
帳面淨值	Net Book Value										
二〇〇四年 三月三十一日	At 31 March 2004	24,098.0	105.2	24.8	3,019.2	374.3	882.8	166.9	27.3	3,375.0	32,073.5
二〇〇三年 三月三十一日	At 31 March 2003	20,612.0	107.2	23.5	2,624.6	383.6	912.1	173.2	29.8	6,279.1	31,145.1

\* 包括全港水塘除船灣淡水湖及萬宜水庫外

\* Including all reservoirs except Plover Cove and High Island

# 二〇〇三年度的比較數字已經從「機器及設備」中的27.9百萬元分類為「電腦硬件、軟件及系統」

# The comparative figures for 2002-03 have been restated due to \$27.9m assets previously grouped under "Plant and Machinery" have been reclassified as "Computer hardware, software & system"



## 6. 預付水費／政府貸款

總額15.80億元的預付水費已向廣東當局分期繳交，而最後一期3.68億元亦於一九九三年度支付。該筆預付水費的融資由香港政府提供貸款。對銷預付水費和償還政府貸款由一九九五年一月起實行。

## 6. Advance Payment of Water Charges / Government Loan

An advance payment of water charges of \$1,580M has been made to the Guangdong authorities by instalments with the last instalment of \$368M being paid in 1992-93. This advance is financed by a corresponding loan provided by the Government. Set off of the advance and repayment of the loan started in January 1995.

## 7. 流動資產

		2004 百萬元 \$Million	2003 百萬元 \$Million
存貨	Stock	12.3	11.1
應收帳項	Debtors	531.2	508.9
與庫務署的往來帳	Current account with Treasury	1,101.5	1,078.4
		<b>1,645.0</b>	1,598.4

## 7. Current Assets

## 8. 流動負債

		2004 百萬元 \$Million	2003 百萬元 \$Million
用戶和承建商的按金	Consumers' and contractors' deposits	1,371.3	1,329.3
應付帳項	Creditors	233.2	234.2
		<b>1,604.5</b>	1,563.5

## 8. Current Liabilities

## 9. 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。

## 9. Public Capital Account

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

		2004 百萬元 \$Million	2003 百萬元 \$Million
四月一日結餘	Balance as at 1 April	<b>31,180.0</b>	30,120.0
本年度的經營虧損	Operating deficit for the year	<b>(825.7)</b>	(786.2)
政府的額外現金投資	Additional cash investment by the Government	<b>1,759.7</b>	1,846.2
三月三十一日結餘	Balance as at 31 March	<b>32,114.0</b>	31,180.0

## 10. 資本承擔

## 10. Capital Commitments

		2004 百萬元 \$Million	2003 百萬元 \$Million
已簽約的資本開支	Capital expenditure contracted for	<b>2,112.0</b>	1,988.7
已批准但未簽約的資本開支	Capital expenditure authorised but not yet contracted for	<b>8,116.2</b>	6,998.4
		<b>10,228.2</b>	8,987.1