

## 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

在各客戶諮詢中心是免費派發的小冊子及單張

- 緊記僱用持牌水喉匠
- 清洗食水水箱指引
- 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
- 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\*
- 《食水系統優質維修認可計劃》海報\*
- 《識慳水即慳水》海報
- 《珍惜點滴積聚未來》海報
- 水務署年報 2004 — 2005
- 水務署年報 2003 — 2004
- 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 Headquarters

- Key Facts/WSD
- 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 “Fresh Water Plumbing Quality Maintenance Recognition Scheme”\*
- Poster on “Save Water Save Dollar”
- Poster on “Save Water for the Future Every Drop Counts”
- WSD Annual Report 2004 – 2005
- WSD Annual Report 2003 – 2004
- 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)

### 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

## 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

附件三  
Annex III

二零零五年四月至二零零六年三月之食水水質  
Drinking Water Quality for the Period April 2005 – March 2006

甲、 微生物數量

**Part A. Microbiological quality**

項目 Parameter	單位 Unit	世衛指引值 WHO Guideline Value	監測結果 Monitoring Data (4/2005-3/2006)			達標 Compliance
			最低值 Minimum	最高值 Maximum	平均值 Average	
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	–

\* 雖然世衛沒有為隱孢子蟲或賈第蟲制定與健康有關的食水水質指引，水務署亦有監測隱孢子蟲及賈第蟲於食水中的含量。

\* Although the WHO has not established any health-related GV for Cryptosporidium or Giardia in drinking water, we also monitor Cryptosporidium and Giardia in our drinking water.

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	監測結果 Monitoring Data (4/2005-3/2006)			達標 Compliance
			最低值 Minimum	最高值 Maximum	平均值 Average	
銻 Antimony	毫克／公升 mg/L	0.005 (P)	<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	0.004	0.025	0.015	✓
硼 Boron	毫克／公升 mg/L	0.3	<0.02	0.03	< 0.02	✓
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	✓

項目 Parameter	單位 Unit	世衛指引值 WHO Guideline Value	監測結果 Monitoring Data (4/2005-3/2006)			達標 Compliance
			最低值 Minimum	最高值 Maximum	平均值 Average	
銅 Copper	毫克/公升 mg/L	2 (P)	<0.003	0.060	0.003	✓
氰化物 Cyanide	毫克/公升 mg/L	0.07	<0.01	<0.01	<0.01	✓
氟化物 Fluoride	毫克/公升 mg/L	1.5	< 0.1	1.00	0.46	✓
鉛 Lead	毫克/公升 mg/L	0.01	< 0.003	< 0.003	< 0.003	✓
錳 Manganese	毫克/公升 mg/L	0.5 (P)	< 0.01	0.06	< 0.01	✓
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	< 0.0004	0.001	0.0005	✓
鎳 Nickel	毫克/公升 mg/L	0.02	< 0.001	0.008	0.003	✓
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	< 2.5	14	4.6	✓
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	0.013	< 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	✓

項目 Parameter	單位 Unit	世衛指引值 WHO Guideline Value	監測結果 Monitoring Data (4/2005-3/2006)			達標 Compliance
			最低值 Minimum	最高值 Maximum	平均值 Average	
四氯乙烯 Tetrachloroethene	微克/公升 µg/L	40	< 10	< 10	< 10	✓
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	監測結果 Monitoring Data (4/2005-3/2006)			達標 Compliance
			最低值 Minimum	最高值 Maximum	平均值 Average	
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	✓
丁醛肼威 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 Bentazone	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	✓
六氯化苯 Lindane	微克/公升 µg/L	2	< 0.50	< 0.50	< 0.50	✓

項目 Parameter	單位 Unit	世衛指引值 WHO Guideline Value	監測結果 Monitoring Data (4/2005-3/2006)			達標 Compliance
			最低值 Minimum	最高值 Maximum	平均值 Average	
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	✓
氯胺 Monochloramine	毫克/公升 mg/L	3	< 1.0	< 1.0	< 1.0	✓



項目 Parameter	單位 Unit	世衛指引值 WHO Guideline Value	監測結果 Monitoring Data (4/2005-3/2006)			達標 Compliance
			最低值 Minimum	最高值 Maximum	平均值 Average	
氯 Chlorine	毫克／公升 mg/L	5	< 0.1	1.8	0.7	✓
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	✓
2,4,6-三氯苯酚 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	51	< 50	✓
二氯乙酸 Dichloroacetic acid	微克／公升 µg/L	50 (P)	< 12	19	< 12	✓
三氯乙酸 Trichloroacetic acid	微克／公升 µg/L	100 (P)	< 25	< 25	< 25	✓
三氯乙醛 Chloral hydrate	微克／公升 µg/L	10 (P)	< 2.5	10	3.1	✓
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、 其他項目

Part C. Other parameters

項目 Parameter	單位 Unit	監測結果 Monitoring Data (4/2005-3/2006)		
		最低值 Minimum	最高值 Maximum	平均值 Average
pH 值	pH	6.3	9.4	8.3
色度 Colour	Hazen unit	< 3	5	< 3
混濁度 Turbidity	NTU	< 0.1	3.0	0.3
導電率(水溫 25°C 時) Conductivity at 25°C	µS/cm	43	226	123
溫度 Temperature	°C	9.3	32.8	24.0
總鹼度(以 CaCO <sub>3</sub> 計) Total alkalinity (as CaCO <sub>3</sub> )	毫克/公升 mg/L	4	68	22
總硬度(以 CaCO <sub>3</sub> 計) Total hardness (as CaCO <sub>3</sub> )	毫克/公升 mg/L	6	69	33
鈣 Calcium	毫克/公升 mg/L	2	20	11
鎂 Magnesium	毫克/公升 mg/L	0.36	2.2	1.3
氯化物 Chlorides	毫克/公升 mg/L	< 5	18	9
硫酸鹽 Sulphates	毫克/公升 mg/L	< 5	23	12
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	0.03	< 0.01
鐵 Iron	毫克/公升 mg/L	< 0.01	0.18	0.01
鋁 Aluminium	毫克/公升 mg/L	< 0.01	0.41	0.02
二氧化矽(以 SiO <sub>2</sub> 計) Silica (as SiO <sub>2</sub> )	毫克/公升 mg/L	1.9	21	9.9

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

## 二〇〇六年度回顧

## Review of the Year 2006

截至二〇〇六年三月三十一日止的財政年度 For the Year Ended 31 March 2006

工作方面	Activities
<ul style="list-style-type: none"> <li>耗水量下降0.9% 至6.11億立方米</li> </ul>	<ul style="list-style-type: none"> <li>Water consumption decreased by 0.9% to 611 million cubic metres</li> </ul>
財務表現	Financial Performance
<ul style="list-style-type: none"> <li>收入上升3.8%</li> <li>開支下降1.3%</li> <li>營運虧損由二〇〇五年度的8.248億元改善至二〇〇六年度的5.308億元</li> <li>按固定資產平均淨值計算的回報率由二〇〇五年度的-2.5%改善至二〇〇六年度的-1.6%</li> </ul>	<ul style="list-style-type: none"> <li>Revenue increased by 3.8%</li> <li>Expenditure decreased by 1.3%</li> <li>Operating results improved from a deficit of \$824.8 million in 2004-05 to a deficit of \$530.8 million in 2005-06</li> <li>Return on Average Net Fixed Assets improved from -2.5% in 2004-05 to -1.6% in 2005-06</li> </ul>

## 經營帳目

## Operating Account

截至二〇〇六年三月三十一日止的財政年度 For the Year Ended 31 March 2006

		註	2006 (百萬元) \$Million	2005 (百萬元) \$Million
		Note		
收入	Revenue	2	5,726.0	5,515.4
開支	Expenditure	3	6,256.8	6,340.2
稅前經營虧損	Operating deficit before taxation		(530.8)	(824.8)
稅項	Taxation	1(e) 及 (f) 及 4	0.0	0.0
稅後經營虧損	Operating deficit after taxation	1(j)	(530.8)	(824.8)

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

截至二〇〇六年三月三十一日止的財政年度 For the Year Ended 31 March 2006

	註 Note	2006 (百萬元) \$Million	2005 (百萬元) \$Million	
固定資產平均淨值	Average net fixed assets (ANFA)	1(i) 及 5	<b>33,542.1</b>	32,597.3
實際回報額	Actual return		<b>(530.8)</b>	(824.8)
目標回報額	Target return		<b>2,180.2</b>	2,118.8
按固定資產平均淨值計算的實際回報率	Actual return as % of ANFA	1(h)	<b>(1.6%)</b>	(2.5%)
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

二〇〇六年三月三十一日結算 As At 31 March 2006

	註 Note	2006 (百萬元) \$Million	2005 (百萬元) \$Million	
可動用淨資產	Net assets employed			
固定資產	Fixed assets	1(b) 及 (c) 及 5	<b>33,963.1</b>	33,121.1
預付水費	Advance payment of water charges	6	<b>95.9</b>	287.3
流動資產	Current assets	1(d) 及 7	<b>1,708.3</b>	1,697.0
流動負債	Current liabilities	8	<b>(1,669.4)</b>	(1,660.1)
流動資產淨值	Net current assets		<b>38.9</b>	36.9
政府貸款	Government loan	6	<b>(95.9)</b>	(287.3)
			<b>34,002.0</b>	33,158.0
財政來源	Financed by			
公共資本帳目	Public capital account	1(j) 及 9	<b>34,002.0</b>	33,158.0

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，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。

#### 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) 折舊**

- (i) 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%

- (ii) 建造中的資產並沒有折舊撥備。

**(d) 存貨**

存貨是以先進先出法，按成本值和可變賣淨值兩者中較低者列出。

**(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。

**(c) Depreciation**

- (i) 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%

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

**(d) Stock**

Stock is stated at the lower of cost and net realisable value, using the First-In-First-Out method.

**(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 balance sheet date, and any adjustments 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) 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的應計開支。

**(h) 按固定資產平均淨值計算的  
實際回報率**

按經營溢利或虧損與固定資產平均淨值的比率計算。

**(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) 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 operating surplus/deficit to average net fixed assets (ANFA).

(i) 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) 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.

(j) 經營虧損

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

(j) Operating 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 Authority.

## 2. 收入

## 2. Revenue

		2006 (百萬元) \$Million	2005 (百萬元) \$Million
收費供水	Chargeable supplies	2,479.6	2,523.6
差餉的津貼	Contribution from rates	2,120.7	1,897.9
政府為用戶提供免費用水的津貼	Contribution from Government on free allowance to consumers	904.4	922.4
政府樓宇用水	Supplies to Government establishments	146.1	144.0
收費、牌照及可收回支出的工程	Fees, licences and reimbursable works	24.4	20.5
存款利息	Interest from deposits	50.8	7.0
		<b>5,726.0</b>	<b>5,515.4</b>



### 3. 開支

### 3. Expenditure

		2006 (百萬元) \$Million	2005 (百萬元) \$Million
員工支出	Staff costs	1,290.2	1,326.2
經營及行政支出	Operating and administration expenses	1,434.3	1,514.5
從廣東大量購買淡水支出	Bulk purchase of water from Guangdong	2,524.1	2,526.5
折舊	Depreciation	990.1	937.5
政府貸款利息	Interest on Government loan	18.1	35.5
		<b>6,256.8</b>	<b>6,340.2</b>

### 4. 稅項

### 4. Taxation

		2006 (百萬元) \$Million	2005 (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	13,226.6	12,037.7
由折舊免稅額所產生的 重大暫時差異	Material temporary difference arising from depreciation allowances	(10,083.1)	(9,419.4)

## 5. 固定資產

## 5. Fixed Assets

		樓宇、 過濾器、 喉管等	機器及 設備	電腦 硬件、 軟件及 系統	沖廁 鹹水 設施	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, Software & System	Salt Water Flushing	Plover Cove	High Island	Meters	Motor Vehicles	Assets Under Con- struction	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
<b>成本</b>	<b>Cost</b>										
二〇〇五年 四月一日	At 1 April 2005	30,949.3	147.3	209.6	4,651.7	702.0	1,661.2	318.8	50.5	3,413.6	42,104.0
添置	Additions	4.4	3.6	-	-	-	-	16.1	2.1	1,816.5	1,842.7
轉撥	Transfers	1,401.8	-	44.9	404.9	-	-	-	-	(1,851.6)	-
處置/註銷	Disposals/Write off	(29.5)	(0.5)	-	(11.2)	-	-	(11.5)	(3.3)	-	(56.0)
二〇〇六年三月 三十一日	At 31 March 2006	32,326.0	150.4	254.5	5,045.4	702.0	1,661.2	323.4	49.3	3,378.5	43,890.7
<b>累積折舊</b>	<b>Aggregate Depreciation</b>										
二〇〇五年 四月一日	At 1 April 2005	6,117.2	47.9	23.8	1,462.3	337.0	807.7	159.2	27.8	-	8,982.9
該年折舊	Charge for the year	697.7	5.8	23.0	198.0	9.3	29.3	22.3	4.7	-	990.1
處置/註銷後 轉回	Written back on Disposals/Write off	(20.0)	(0.3)	-	(10.8)	-	-	(11.5)	(2.8)	-	(45.4)
二〇〇六年三月 三十一日	At 31 March 2006	6,794.9	53.4	46.8	1,649.5	346.3	837.0	170.0	29.7	-	9,927.6
<b>帳面淨值</b>	<b>Net Book Value</b>										
二〇〇六年三月 三十一日	At 31 March 2006	25,531.1	97.0	207.7	3,395.9	355.7	824.2	153.4	19.6	3,378.5	33,963.1
二〇〇五年三月 三十一日	At 31 March 2005	24,832.1	99.4	185.8	3,189.4	365.0	853.5	159.6	22.7	3,413.6	33,121.1

## 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

## 7. Current Assets

		2006 (百萬元) \$Million	2005 (百萬元) \$Million
存貨	Stock	9.8	9.5
應收帳項	Debtors	577.1	563.3
與庫務署的往來帳	Current account with Treasury	1,121.4	1,124.2
		<b>1,708.3</b>	<b>1,697.0</b>

## 8. 流動負債

## 8. Current Liabilities

		2006 (百萬元) \$Million	2005 (百萬元) \$Million
用戶和承建商的按金	Consumers' and contractors' deposits	1,452.1	1,433.1
應付帳項	Creditors	217.3	227.0
		<b>1,669.4</b>	<b>1,660.1</b>

## 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.

		2006 (百萬元) \$Million	2005 (百萬元) \$Million
四月一日結餘	Balance as at 1 April	33,158.0	32,114.0
本年度的經營虧損	Operating deficit for the year	(530.8)	(824.8)
政府的額外現金投資	Additional cash investment by the Government	1,374.8	1,868.8
三月三十一日結餘	Balance as at 31 March	<u>34,002.0</u>	<u>33,158.0</u>

## 10. 資本承擔

於二〇〇六年三月  
三十一日，水務監督未  
於經營帳目作出撥備的  
資本承擔如下：

## 10. Capital Commitments

As at 31 March 2006, the Authority had capital commitments,  
so far as not provided for in the Operating Accounts, as  
follows:

		2006 (百萬元) \$Million	2005 (百萬元) \$Million
已簽約	Contracted for	1,299.1	1,947.5
已批准但未簽約	Authorised but not contracted for	5,750.2	5,790.9
		<u>7,049.3</u>	<u>7,738.4</u>