

## 二〇〇二至〇三年度污水處理服務經營帳目 Sewage Services Operating Accounts 2002/03

### 經營帳目 OPERATING ACCOUNTS

截至 2003 年 3 月 31 日止的財政年度  
FOR THE YEAR ENDED 31 MARCH 2003

### 二〇〇二至〇三年度回顧 REVIEW OF THE YEAR 2002/03

#### 工作方面

- 經處理的污水量是 9.16 億立方米。  
較上一年度增加 2.9%。

#### ACTIVITIES

- Volume of sewage treated is 916 Million cubic metres, representing an increase of 2.9% over the previous year.

#### 財務表現

- 收入減少 66.1% (包括上年度帳目所述的調解款項)
- 收入減少 29.0% (不包括上年度帳目所述的調解款項)
- 開支增加 11.3%
- 虧損增加 3,806.5% (包括上年度帳目所述的調解款項)
- 虧損增加 46.9% (不包括上年度帳目所述的調解款項)
- 2002/03 年度政府的資助為 11.446 億元

#### FINANCIAL PERFORMANCE

- Revenue decreased by 66.1% (including mediation settlement in the account of last year)
- Revenue decreased by 29.0% (excluding mediation settlement in the account of last year)
- Expenditure increased by 11.3%
- Deficit increased by 3,806.5% (including mediation settlement in the account of last year)
- Deficit increased by 46.9% (excluding mediation settlement in the account of last year)
- Subsidy by Government for 2002/03 is \$1,144.6M

## 二〇〇二至〇三年度污水處理服務經營帳目

### Sewage Services Operating Accounts 2002/03

#### 經營帳目（截至 2003 年 3 月 31 日止的財政年度）

#### OPERATING ACCOUNT FOR THE YEAR ENDED 31 MARCH 2003

		註 Note	2003 (百萬元) \$ Million	2002 (百萬元) \$ Million
收入	Revenue	2	488.0*	1,437.6 <sup>#</sup>
開支	Expenditure	3 & 10	1,632.6	1,466.9
虧損	Deficit		<u>(1,144.6)</u>	<u>(29.3)</u>
表示：	Representing：			
政府的資助	Subsidy by Government	4	<u>1,144.6</u>	<u>29.3</u>

#### 衡量財務表現的指標

#### FINANCIAL PERFORMANCE MEASURES

虧損在開支中所佔百分率	Deficit as percentage of expenditure	70.1%	2.0%
增加／（減少）的虧損（百萬元）	Increase/(decrease) in deficit (\$M)	1,115.3	(598.1)

\* 這項數字已計及 2002 年財政預算案所公布寬免的排污費和工商業污水附加費共 2.645 億元。

<sup>#</sup> 這項數字已包括 2001/02 年度污水處理服務經營帳目註 2 所披露，有關污水隧道承建商因政府取消污水隧道合約及收回施工地盤而與政府發生合約糾紛，其後雙方達成調解的 7.5 億元。

附註為這帳目的一部分。

\* The figure has taken into account the concessions of \$264.5M for Sewage Charge and Trade Effluent Surcharge as announced in the 2002 Budget Speech.

<sup>#</sup> The figure has included the mediation settlement of \$750M relating to the contractual disputes between the Government and the sewer tunnel contractors concerning the Government's re-entry of the sites and forfeiture of the sewer tunnel contracts as disclosed in Note 2 of Sewage Services Operating Accounts 2001/02.

The annexed notes form part of these accounts.

資產負債表（2003 年 3 月 31 日結算）  
BALANCE SHEET AS AT 31 MARCH 2003

		註 Note	2003 (百萬元) \$ Million	2002 (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) & (d) and 5	21,115.5	20,072.9
流動資產	Current assets	1(e) and 6	453.6	651.2
流動負債	Current liabilities	7	(1,934.8)	(1,376.1)
流動負債淨值	Net current liabilities		(1,481.2)	(724.9)
			<u>19,634.3</u>	<u>19,348.0</u>
<b>財政來源</b>	<b>Financed by</b>			
公共資本帳目	Public capital account	8 & 10	<u>19,634.3</u>	<u>19,348.0</u>

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。雖然污水處理服務在年內出現虧損，本帳目仍根據持續經營的基礎而編製，並假設有關虧損會由政府資助。

#### (b) 固定資產

- (i) 土地成本並不包括在內。
- (ii) 根據立法局於1995年7月26日通過的決議，在1995年3月31日由渠務署署長控制，並在一份名為「截至1995年3月31日為止的公共污水收集系統及排污設施」的文件中列出，包括公共污水收集系統及排污設施的資產，以零值撥歸污水處理服務營運基金。當營運基金結束後，這些資產已歸還給政府。這些資產的帳面淨值載於註5。
- (iii) 所有污水系統工程在其投入服務後的下一個財政年度開始入帳，並須計算折舊。
- (iv) 每項價值100,000元或以上的固定資產，是按資產添置時的成本入帳，並須折舊。

#### (c) 發展中工程

- (i) 基本工程的成本支出包括實際直接開支、施工期間的設計、規劃及監督的員工費用。

### 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. Although the services incur a deficit in the year, the accounts are prepared on a going concern basis on the assumption that the deficit will be met by a corresponding subsidy from the Government.

#### (b) Fixed Assets

- (i) No cost is included for land.
- (ii) By a Resolution passed by the Legislative Council on 26 July 1995, the assets comprising the public sewerage systems and sewage disposal facilities under the control of the Director of Drainage Services on 31 March 1995 as set out in the document titled "Inventory of Public Sewerage Systems and Sewage Disposal Facilities as at 31 March 1995" were appropriated to the Sewage Services Trading Fund (SSTF) at a zero valuation. Upon closure of the SSTF, these assets have been reverted to the Government. The net book values of these assets are shown in note 5.
- (iii) All sewerage projects are accounted for in the financial year following the year of commissioning and subject to depreciation.
- (iv) Fixed assets costing \$100,000 or more each are incorporated in the accounts at the cost of acquisition and subject to depreciation.

#### (c) Projects under Development

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

- (ii) 所有由渠務署及其他工務部門撥款支付的污水系統工程計劃，均被列為發展中工程。待整個或部分工程項目投入服務後，有關開支會轉撥固定資產。

(d) 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。

- (ii) 每年折舊率為：

污水處理工程	
• 土木工程	2%
• 機電設備	6%-7%

泵水站	
• 土木工程	2%
• 機電設備	4%
• 污水泵喉	4%

基礎建設資產	
• 污水隧道	1%
• 污水渠	2.5%
• 污水排放管	2%

租賃物業改善工程	33%-35%
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電腦系統、設備及車輛	12.5%-20%
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(e) 存貨

存貨值以加權平均成本計算。存貨包括機械、電子、電機的零件以及化學品。

- (ii) Expenditure incurred on all sewerage projects funded under the expenditure vote of Drainage Services Department and other works departments is capitalized as projects under development. Following the year of commissioning of the projects or part thereof, the related expenditure incurred will be transferred to fixed assets.

(d) Depreciation

- (i) Depreciation is provided on a straight line basis calculated to write off the cost of the assets less residual value over their estimated useful lives.

- (ii) The annual rates of depreciation used are :-

Sewage treatment works	
• Civil works	2%
• Electrical and mechanical equipment	6% - 7%

Pumping stations	
• Civil works	2%
• Electrical and mechanical equipment	4%
• Rising mains	4%

Infrastructural assets	
• Tunnel sewers	1%
• Sewers	2.5%
• Outfalls	2%

Leasehold improvements	33% - 35%
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Computer systems, equipment and vehicles	12.5% - 20%
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(e) Stocks

Stocks are stated at the weighted average cost. Stocks include mechanical, electronic and electrical spare parts, and chemical.

## 2. 收入

排污費  
政府樓宇排污費  
工商業污水附加費  
其他收入

## 2. Revenue

Sewage charge  
Supplies to Government establishments  
Trade effluent surcharge  
Other income

2003 (百萬元) \$ Million	2002 (百萬元) \$ Million
263.5	412.2
23.3	22.1
169.7	226.6
31.5	776.7
<b>488.0</b>	<b>1,437.6</b>

## 3. 開支

員工支出  
電燈及電力  
污泥棄置  
化學品  
經營及維修支出  
租金及管理費用  
一般經營支出  
折舊

## 3. Expenditure

Staff costs  
Light and power  
Sludge disposal  
Chemical  
Operation and maintenance expenses  
Rental and management charges  
General operating expenses  
Depreciation

2003 (百萬元) \$ Million	2002 (百萬元) \$ Million
492.1	545.8
174.2	149.4
27.7	22.6
41.1	28.2
342.3	278.9
12.9	15.1
154.0	127.7
388.3	299.2
<b>1,632.6</b>	<b>1,466.9</b>

## 4. 政府的資助

政府的資助是用以支付為住宅用戶提供的免費排污津貼、2002年財政預算案公布寬免的排污費和工商業污水附加費，以及污水處理服務的部分經營成本。

## 4. Subsidy by Government

The subsidy by the Government is to cover the costs of provision of free allowance to domestic consumers, concessions for Sewage Charge and Trade Effluent Surcharge as announced in the 2002 Budget Speech, and part of the operating cost for the provision of sewage services.

## 5. 固定資產

## 5. Fixed Assets

		污水處理工程 Sewage Treatment Works (百萬元) \$Million	泵水站 Pumping Stations (百萬元) \$Million	污水隧道、 污水渠及排放管 Tunnel, Sewers and Outfalls (百萬元) \$Million	租賃物業 改善工程 Leasehold Improvements (百萬元) \$Million	電腦系統、 設備及車輛 Computer Systems, Equipment and Vehicles (百萬元) \$Million	發展中工程 Projects Under Development (百萬元) \$Million	總額 Total (百萬元) \$Million
<b>成本</b>	<b>Cost</b>							
2002年4月1日	At 1 April 2002	3,424.6	1,827.1	3,461.3	2.4	107.3	12,154.6	20,977.3
添置	Additions	—	—	—	—	20.0	1,410.9	1,430.9
由發展中 工程撥入	Transfers from projects under development	503.0	638.9	3,931.0	—	—	(5,072.9)	0.0
2003年3月31日	At 31 March 2003	<u>3,927.6</u>	<u>2,466.0</u>	<u>7,392.3</u>	<u>2.4</u>	<u>127.3</u>	<u>8,492.6</u>	<u>22,408.2</u>
<b>累積折舊</b>	<b>Aggregate depreciation</b>							
2002年4月1日	At 1 April 2002	460.6	169.1	223.4	2.4	48.9	—	904.4
該年折舊	Charge for the year	163.3	73.0	132.3	—	19.7	—	388.3
2003年3月31日	At 31 March 2003	<u>623.9</u>	<u>242.1</u>	<u>355.7</u>	<u>2.4</u>	<u>68.6</u>	<u>—</u>	<u>1,292.7</u>
<b>帳面淨值</b>	<b>Net book value</b>							
2003年3月31日	At 31 March 2003	<u>3,303.7</u>	<u>2,223.9</u>	<u>7,036.6</u>	<u>0.0</u>	<u>58.7</u>	<u>8,492.6</u>	<u>21,115.5</u>
2002年4月1日	At 1 April 2002	<u>2,964.0</u>	<u>1,658.0</u>	<u>3,237.9</u>	<u>0.0</u>	<u>58.4</u>	<u>12,154.6</u>	<u>20,072.9</u>

參照附註1(b)(ii)，以零值撥歸營運基金及於營運基金結束時歸還政府的資產，截至2002年4月1日的帳目淨值為54.69億元。扣除2002/03年度的折舊2.454億元後，截至2003年3月31日的資產帳面淨值為52.236億元。

As referred to in note 1(b)(ii), the assets which were appropriated to the SSTF at a zero valuation and reverted to the Government upon its closure have a net book value as at 1 April 2002 of \$5,469.0M. After taking into account depreciation of \$245.4M for 2002/03, the net book value of these assets as at 31 March 2003 was \$5,223.6M.

## 6 流動資產

存貨  
應收帳項  
銀行存款

## 6. Current Assets

Stocks  
Debtors  
Cash at bank

2003 (百萬元) \$ Million	2002 (百萬元) \$ Million
72.6	66.6
379.8	583.4
1.2	1.2
<b>453.6</b>	<b>651.2</b>

## 7. 流動負債

應付帳項  
與庫務署的往來帳

## 7. Current Liabilities

Creditors  
Current account with Treasury

2003 (百萬元) \$ Million	2002 (百萬元) \$ Million
24.6	21.6
1,910.2	1,354.5
<b>1,934.8</b>	<b>1,376.1</b>

## 8. 公共資本帳目

公共資本帳目指政府在污水處理服務的投資。

## 8. Public Capital Account

The Public Capital Account represents Government's investment in sewage services.

4月1日結餘（先前結算）  
存貨項目會計政策的改變（註10）

4月1日結餘（重新結算）  
本年度的經營虧損（先前結算）  
存貨項目會計政策的改變

本年度的經營虧損（2002年：重新結算）  
政府的額外現金投資  
3月31日結餘

Balance as at 1 April, as previously reported  
Change in accounting policy in respect of stocks (Note 10)  
Balance as at 1 April, as restated  
Deficit for the year, as previously reported  
Change in accounting policy in respect of stocks  
Deficit for the year (2002 : as restated)  
Additional cash investment by the Government  
Balance as at 31 March

2003 (百萬元) \$ Million	2002 (百萬元) \$ Million
<b>19,281.4</b>	<b>17,585.4</b>
<b>66.6</b>	<b>62.3</b>
<b>19,348.0</b>	<b>17,647.7</b>
—	(33.6)
—	4.3
<b>(1,144.6)</b>	<b>(29.3)</b>
<b>1,430.9</b>	<b>1,729.6</b>
<b>19,634.3</b>	<b>19,348.0</b>



## 9. 資本承擔

已簽約的資本開支  
已批准但未簽約的資本開支

## 9. Capital Commitments

Capital expenditure contracted for  
Capital expenditure authorised but  
not yet contracted for

2003 (百萬元) \$ Million	2002 (百萬元) \$ Million
4,225.4	7,140.0
5,066.9	2,640.0
<u>9,292.3</u>	<u>9,780.0</u>

## 10. 對上年帳目的調整

存貨項目的會計政策因應其處理方法而有所改變。2002/03 年度之前，存貨值乃於購置當年視作開支入帳。由 2002/03 年度開始，存貨值在耗用時始作為開支入帳。

我們已重整 2001/02 年度的報表，以符合改變的會計政策。這項改變對 2001/02 年度的影響是開支和經營虧損均減少 430 萬元。2001/02 年度公共資本帳目的期初結餘已重訂為 176.477 億元（包括存貨值 6,230 萬元）。

## 10. Prior Year Adjustment

There has been a change in the accounting policy with respect to the treatment of stocks. Before 2002/03, stocks were accounted for as expenditure in the year of acquisition. From 2002/03, stocks were charged to expenditure when they were used.

The comparative statements for 2001/02 have been restated to conform to the changed accounting policy. The effect of the change in respect of the year 2001/02 is a decrease in expenditure and resulting deficit by \$4.3M. Opening balance of Public Capital Account for 2001/02 has been restated to \$17,647.7M (including \$62.3M for stocks).