

# **EMERGENCY RELIEF FUND**

## **ANNUAL REPORT**

**BY THE TRUSTEE**

**FOR THE YEAR ENDING**

**31 MARCH 2013**

# **Emergency Relief Fund**

## **Annual Report**

**by the Trustee**

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# Emergency Relief Fund

## Annual Report by the Trustee for the Year Ending 31 March 2013

### The Fund

The Emergency Relief Fund Ordinance, Chapter 1103 of the Laws of Hong Kong, provides for the establishment and administration of a trust fund known as the Emergency Relief Fund.

2. The Fund aims to provide prompt assistance to persons who are in need of urgent relief as a result of fire, flooding, tempest, landslide, typhoon or other natural disasters. Grants from the Fund are intended for relief rather than compensation.
3. The Fund consists of an annual allocation from the General Revenue and donations received from the public from time to time. It is vested in the Director of Social Welfare Incorporated as Trustee.

### The Committee

4. The Emergency Relief Fund Committee advises the Trustee on matters relating to the administration of the Fund. The Committee, as laid down in the Ordinance, comprises three ex-officio members and two or more non-official members appointed by the Chief Executive. Membership as at 31 March 2013 was as follows:

**Chairman** Director of Social Welfare

**Members** Miss CHAN Chor-wa, Miranda

Ms FUNG Sau-yim

Mr YEUNG Kwok-leung, Paul

Director of Housing or his representative

Director of Home Affairs or his representative

**Secretary** Senior Social Security Officer (Accident Compensation),  
Social Welfare Department

5. During the year, eight committee papers were issued to members of the Committee for information or agreement. Major issues included:

- the annual revision of the payment rates;
- the revised Emergency Relief Fund payment schedule;
- quarterly reports on payments made; and
- the annual report by the Trustee for the year ending 31 March 2012.

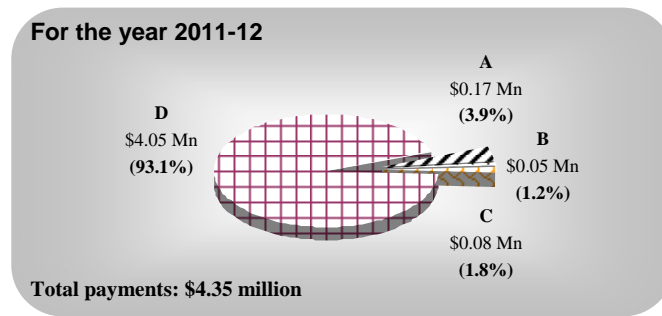
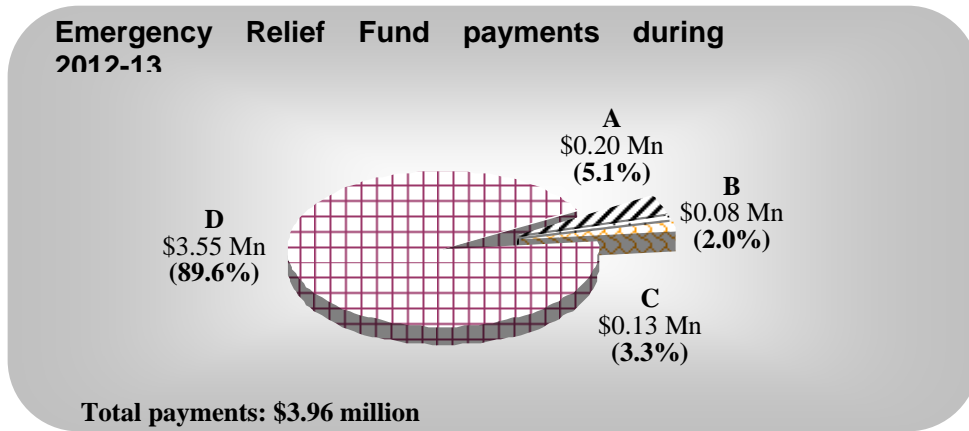
## **Payments**

6. There are five major types of grants under the Fund as detailed in Annex I of Appendix I. Payments of grants are made on the basis set out in the Emergency Relief Fund Payment Schedule, which is subject to periodic revision to reflect changes in prices and wages. The payment rates were last revised on 1 April 2012 as set out in Annex III of Appendix I.

7. The responsibility for approving grants and making payments in accordance with the Operational Guidelines set out in Appendix I is, in most cases, vested in the Agriculture, Fisheries and Conservation Department, the Marine Department, the Social Welfare Department and the Lands Department, while the Home Affairs Department is responsible for overall co-ordination at the district level.

8. As the Fund is meant for urgent relief, applications for various types of grants must be made within the respective time limits as laid down in Annex II of Appendix I.

9. During the year, payments totalling \$3.96 million were made from the Fund. A breakdown by type of grant is provided below (preceding year inset):



Section

- A** : Grants in respect of death or personal injury
- B** : Domestic re-accommodation, re-equipment, site formation & repair grants and grant for extensive damage to home appliances
- C** : Grants to repair or replace vessels and fishing gear
- D** : Primary producer grants
- E** : Special grants

## **Financial position**

10. Income for the year amounted to \$10.87 million, including \$10 million from the Government. On 31 March 2013, the Fund's general account stood at \$95.9 million. Details of the accounts are shown in Appendix II.

## **Acknowledgements**

11. As the Trustee of the Fund, I would like to express my appreciation for the continued support and assistance rendered by all government departments and other parties concerned. I also wish to extend my thanks to all members of the Committee for their contribution in the past year.

Ms Carol YIP Man-kuen  
Director of Social Welfare Incorporated Trustee  
Emergency Relief Fund

# Emergency Relief Fund

## Operational Guidelines

### Types of Grants

There are five types of grants: death or personal injury grants; domestic re-accommodation, re-equipment, site formation and repair grants and grant for extensive damage to home appliances; repair or replacement of vessels and fishing gear grants; primary producer grants; and special grants. A table listing the types of grants and the government departments responsible for investigation and payment is at Annex I.

### Time Limits for Application

2. An application for Emergency Relief Fund must be made within the time limits from the date of incident for the respective types of grants as specified in Annex II.

### Definitions

3. Dependent Family Members

“Dependent Family Members” should include -

- (a) those family members, however distantly related, who were living under the same family roof, functioning as one household and were financially dependent on the deceased (these “dependent” members may be wage earners themselves who have been partially dependent on the deceased, e.g. a working teenage distant cousin);
- (b) those family members, usually closely related family members not living under the same family roof, who have been financially dependent on the deceased and can show this to be so (that is, remittance receipts, letters and statutory declarations, and the financial dependency must be regular);
- (c) a conceived baby of the family members in (a) and (b) at the time of the victim’s death (the baby will be included as a dependent family member only if he is subsequently born alive and survives up to the time when payment is made); and

- (d) close family members include spouse, children, parents, grandparents, unmarried brothers and sisters, step-parents, grand-children, step-children, daughters-in-law, sisters-in-law and such persons whose relationship is created by any adoption recognised as valid by the laws of Hong Kong. In all other cases of less closely related family members not living under the same family roof but having been financially dependent on the deceased, discretion may be exercised to decide whether they should be included in the assessment of assistance payable.

## **General Criteria**

4.1 To be eligible for relief from the Fund, a person must be in need to an extent which merits relief as set out in Section 4 of Chapter 1103 of the Laws of Hong Kong. The agents of the Fund must constantly bear this requirement in mind.

4.2 Grants are intended for relief rather than compensation.

4.3 Grants may be made to a person who is legally staying in Hong Kong and who appears to be in need as a result of a natural disaster such as tempest, typhoon, rainstorm, landslide and flooding, which has caused suffering or loss to an extent which merits assistance. In addition, victims of fire, house collapse, boat capsized, shipwreck, explosion, eviction from a dangerous building or building affected by a Court Order as a result of natural disaster are also eligible for assistance.

4.4 No payment will be made in respect of any occurrence resulting from a criminal act (e.g. arson) or an act of deliberate negligence (e.g. breach of marine regulations).

4.5 Eligibility criteria relating to individual government departments are set out in paragraphs 5 to 6 below. The Payment Schedule is set out in Annex III.

4.6 The level and conditions of payment should be in accordance with the Payment Schedule in effect on the day when the natural disaster occurs.

4.7 Public donations specifically given for victims of a particular incident should be disbursed exclusively to the designated victims and paid in addition to any entitlement under the Payment Schedule, regardless of the purpose of the donation.



## **Eligibility Criteria Relating to Individual Departments in respect of Sections A – D of the Payment Schedule**

### Lands Department

- 5.1
- (a) Grants for emergency relief would be payable irrespective of whether the victims have any insurance coverage. The victims may be required to repay the amount of the grants received if they subsequently recover compensation for the structures or equipment damaged from the insurance companies.
  - (b) Cases due to piling in the neighbourhood or other occurrences resulting from human acts cannot qualify for assistance. Cases where a forced eviction takes place as a result of a house or private tenement being rendered uninhabitable by a natural occurrence may qualify for assistance provided that compensation has not been provided by the landlord.
  - (c) For damaged or evacuated (either moved to rental housing, interim housing or resited) unauthorized domestic structures including unsurveyed squatter structures, only re-equipment grant is payable where there is loss of property; re-accommodation grant, site formation grant or repair grant is not payable.

### Agriculture, Fisheries and Conservation Department

- 5.2
- (a) *Farmers*
    - (1) Generally, only genuine small full-time farmers should be considered and large-scale farmers or high income farmers will not be eligible except in unusual circumstances of extreme hardship.
    - (2) Where the source of half of the income of the applicant is not farming, the application should be rejected.
    - (3) If less than one-third of the whole farm is damaged, no grant should be given unless there are exceptional circumstances.
    - (4) For mixed farms, farmers are allowed to claim grants under the appropriate enterprises but subject to one applicable maximum whichever is the highest.
    - (5) If a farmer has received or will receive a grant as a result of a previous natural disaster which happened less than 7 days ago and no significant new damage occurred in the farm, no grant should be given except in unusual circumstances of extreme hardship.

(b) *Fishermen*

- (1) Only bona fide Hong Kong fishermen, and at least 50% of whose family income comes from fishing will be considered for relief.
- (2) Applicants must be the owners of the damaged/lost vessels which were used for fishing.
- (3) The damaged/lost vessel must be the subject of a valid fishing vessel licence issued by the Marine Department.
- (4) The damage/losses must have resulted from fire, strong wind, heavy rain, thick fog or other occurrence.
- (5) Application will not be considered if the damaged/lost vessel is owned by a fish trader or fishing company except in unusual circumstances of extreme hardship.
- (6) If the damaged/lost vessel has insurance coverage, the fisherman may be required to repay the amount of the grants received if he subsequently recovers compensation from the insurer.

(c) *Pond Fish Farmers*

- (1) Only genuine small-scale fish farmers will be considered; damage suffered by commercial farming concerns and comparatively high income fish farmers will not be considered except in unusual circumstances of extreme hardship.
- (2) Where the source of half of the family income of the applicant is not fish farming, the application will be rejected.
- (3) If less than one-third of the whole fish farm is damaged, no grant should be given unless there are exceptional circumstances.

(d) *Marine Fish Farmers*

- (1) Only licensed small-scale fish farmers with at least 50% of the family income coming from marine fish culture will be considered for relief.
- (2) Regarding loss or damage to rafts or cages, only those cases involving loss or damage of at least one-third of the rafts or

cages in use will be considered for relief unless there are exceptional circumstances.

- (3) Regarding loss of fish, only those cases involving a loss of at least one-third of the total fish stock by value will be considered for relief unless there are exceptional circumstances.
- (4) For both (2) & (3) above, the amount of grant in respect of the rafts, cages or fish stock should not exceed the value of the actual losses in the respective items.
- (5) Commercial farming concerns and large-scale farms will not be considered except in unusual circumstances of extreme hardship.
- (6) If the fish stock/rafts have insurance coverage, the fish farmer may be required to repay the amount of the grants received if he subsequently recovers compensation from the insurer.

#### Marine Department (for working boats)

- 5.3
- (a) Payment will only be made to the owner of a working boat that has been certificated and licensed under the Merchant Shipping (Local Vessels) (Certification and Licensing) Regulation Cap. 548D, irrespective of whether the owner has effective insurance coverage. However, the victim may be required to repay the amount of the grants received if he subsequently recovers compensation for the damage to his working boat(s) from the insurance company.
  - (b) The licence of the working boat must be valid when the natural disaster occurs.
  - (c) The working boat must be certificated and licensed in the name of the owner in person. For avoidance of doubt, no payment will be made if the owner of the working boat is a company, unless under exceptional circumstances.
  - (d) No payment will be made to the owner of a working boat if he owns more than one working boat and only one is damaged, unless under exceptional circumstances.

#### Social Welfare Department

- 5.4
- (a) If burial expenses were paid either in full or in part by the Government (such as under the Comprehensive Social Security Assistance Scheme) or by any charitable fund, the amount of burial grant shall be reduced by the amount of such payment.

- (b) Payment of a burial grant is made to the person who is responsible for the funeral expenses or to a relative of the deceased, as considered appropriate by the Department.

**Eligibility Criteria Relating to all Departments Concerned in respect of Section E of the Payment Schedule**

- 6.
  - (a) The level of grant stipulated under Section E of the Payment Schedule refers to the total sum of payments for an event of natural disaster and not the payment for a victim.
  - (b) Ex-gratia grants may be payable to victims of natural disasters who are not covered by the standard grants but in need of some financial assistance. Therefore, grants are only payable to victims who cannot benefit from the provisions under Sections A - D of the Payment Schedule. Ex-gratia grants should not be paid in addition to any of the entitlements as listed under Sections A - D.
  - (c) The general criteria and eligibility criteria relating to Sections A-D of the Payment Schedule (set out in paragraphs 4.1 to 5.4 above) should not be violated.

**Payment Schedule and Administrative Procedures**

- 7. These are laid down in detail in Annexes I to III and they must be complied with accordingly.

## Emergency Relief Fund

### Types of Grants and the Departmental Officers Responsible for the Various Procedures

Type of Grants	Department Responsible for Investigation and Payment	Officer Responsible for Reporting, Verification, Test Check and Approval
<p>A. Grants in respect of death <u>or personal injury</u></p> <p>1. Burial grant</p> <p>2. Death grant</p> <p style="padding-left: 20px;">(a) Loss of the sole wage earner where there are dependants</p> <p style="padding-left: 20px;">(b) Loss of a wage earner where there are dependants and another wage earner remaining in the family</p> <p style="padding-left: 20px;">(c) Loss of a parent who was not a wage earner but there are children under 15 years of age</p> <p>3. Disability grant</p> <p>4. Injury grant</p> <p>5. Interim maintenance grant</p>	<p>Social Welfare Department</p>	<p>Reporting by Social Security Officer II/Senior Social Security Assistant/Social Security Assistant; co-ordination, supervision and recommendation by Supervisor of Social Security Field Units; approval by District Social Welfare Officer/ Senior Social Security Officer and test check by staff of the Internal Audit Section, Social Welfare Department.</p>

Type of Grants	Department Responsible for Investigation and Payment	Officer Responsible for Reporting, Verification, Test Check and Approval
<p>B. Domestic re-accommodation, re-equipment, site formation and repair grants and grant for extensive damage to home appliances *</p> <hr/> <p>1. Domestic structures rendered uninhabitable - victims moving to Housing Authority permanent rental housing or multi-storey interim housing or private housing</p> <p>2. Domestic structures rendered uninhabitable - victims resited and allowed to rebuild, or victims rebuild in situ</p> <p>3. Domestic structures damaged - victims repair in situ - structures substantially damaged/ structures not substantially damaged but warrant some assistance</p> <p>4. Domestic structures (undamaged) to be permanently evacuated - victims moving to Housing Authority permanent rental housing or multi-storey interim housing or private housing/ victims resited</p>	<p>Lands Department</p>	<p>Reporting and investigation by Clearance Officers; verification by Assistant Manager; test check and recommendation by Manager; approval by Senior Manager.</p> <p>(Note: The Clearance Unit, Lands Department is responsible for applications relating to Section B1)</p> <p>Reporting and investigation by Squatter Control Officer; verification by Assistant Manager, test check and recommendation by Manager, approval by Senior Estate Surveyor or Principal Land Executive.</p> <p>(Note: The Squatter Control Unit, Lands Department is responsible for applications relating to Section B2)</p> <p>Same as Section B2</p> <p>Same as Section B1</p>

Type of Grants	Department Responsible for Investigation and Payment	Officer Responsible for Reporting, Verification, Test Check and Approval
<p>5. Domestic structures not substantially damaged but victims suffer from damage or extensive loss to their home appliances, furniture and other personal belongings</p>	<p>In the case of dwelling vessels, investigation and verification by Marine Department and payment by Lands Department</p>	<p>Same as Section B2</p> <p>For investigation and verification in respect of dwelling vessels, by Marine Inspector II or above.</p>

Type of Grants	Department Responsible for Investigation and Payment	Officer Responsible for Reporting, Verification, Test Check and Approval
<p>C. Grants to repair or replace vessels and fishing gear</p> <ol style="list-style-type: none"> <li>1. Fishing gear or fishing or working boats lost or damaged beyond economic repair</li> <li>2. Fishing gear or fishing or working boats damaged but not beyond economic repair</li> <li>3. Licensed dwelling vessels <ul style="list-style-type: none"> <li>- total destruction and severe damage</li> </ul> </li> </ol>	<p>Marine Department for working boats</p> <p>Agriculture, Fisheries and Conservation Department for fishing boats and gear</p> <p>Marine Department</p>	<p><u>For working boats</u> Reporting by Marine Inspector II or above; verification and check by Marine Inspector I or above and approval by District Marine Officer or Senior Marine Officer.</p> <p><u>For fishing boats and gear</u> Reporting by Fisheries Supervisors I/II and Craft Technician I/II; verification by Senior Fisheries Supervisor or Fisheries Officer and approval by Senior Fisheries Officer.</p> <p>Same as C1 and 2 for working boats.</p>



Type of Grants	Department Responsible for Investigation and Payment	Officer Responsible for Reporting, Verification, Test Check and Approval
<p>D. <u>Primary producer grants</u></p> <p>1. Stock houses and farm buildings destroyed or severely damaged *</p> <p>2. Rehabilitation grants for loss of crops or livestock and fish **</p> <p>(a) vegetables and other crops</p> <p>(b) livestock</p> <p>(c) mushroom</p> <p>(d) pond fish</p> <p>(e) silting</p> <p>(f) mariculture fish</p> <p>(g) fish rafts/cages</p> <p>(h) bund damage</p>	<p>Lands Department</p> <p>Agriculture, Fisheries and Conservation Department</p>	<p>Same as Section B2</p> <p>Reporting by Field Officers or Field Assistants; verification by Field Officers; approval by Senior Field Officers or Agricultural Officers; test check by Agricultural Officers; approval of exceptional hardship cases by Senior Agricultural Officers.</p> <p>Same as (a).</p> <p>Same as (a).</p> <p>Reporting by Fisheries Supervisor I/II; verification and test check by Senior Fisheries Supervisor or Fisheries Officer and approval by Senior Fisheries Officer.</p> <p>Same as (a).</p> <p>Same as (d).</p> <p>Same as (d).</p> <p>Same as (d).</p>

Type of Grants	Department Responsible for Investigation and Payment	Officer Responsible for Reporting, Verification, Test Check and Approval
E. <u>Special grants</u>  Ex-gratia grant	Operating department(s) concerned [The operating department has to provide details and justifications, including the total estimated amount of the ex-gratia grants, when seeking the approval of the Emergency Relief Fund Committee (where the amount is above the level of grant stipulated under Section E of the Payment Schedule) or the Director of Social Welfare for the release of the ex-gratia grant.]	Same as Sections A to D.

Notes

\* *Sections B & D1*

Cases due to piling in the neighbourhood or other occurrences resulting from human acts cannot qualify for assistance. Cases where a forced eviction takes place as a result of a house or a private tenement being rendered uninhabitable by a natural occurrence may qualify for assistance provided that compensation has not been provided by the landlord.

\*\* *Section D2*

The captioned grant is issued on a household basis, and hence each household can only submit one application per incident.

## Time Limits for Application for Emergency Relief Fund

Section	Type of Grants	Time Limit for Application #
A	Grants in respect of death or personal injury	6 months
B	Domestic re-accommodation, re-equipment, site formation and repair grants and grant for extensive damage to home appliances	6 months  30 working days
C	Grants to repair or replace vessels and fishing gear	30 working days
D	Primary producer grants  (i) Stock houses and farm buildings destroyed or severely damaged  (ii) Rehabilitation grants for loss of crops or livestock and fish	30 working days  7 working days
E	Special grants	According to the time limits for individual items under Sections A to D depending on the nature of the event of disaster

### Notes

# Application for the Emergency Relief Fund must be made within the respective time limit.

In reckoning the time limit for application, the day on which the incident takes place is excluded. If the last day of the time limit is a public holiday, a gale or rainstorm warning day (i.e. Tropical Cyclone Warning Signal No. 8 or above or Black Rainstorm Warning Signal is issued), the period shall include the next normal working day.

**Emergency Relief Fund**  
**Chapter 1103 of the Laws of Hong Kong**  
**Payment Schedule**

(Effective from 1.4.2012)

Payment of grants included in this Payment Schedule  
is governed by the definitions and criteria set out in the Operational Guidelines

Type of Payment	Level of Grant	Condition of Grant
<p>A. Grants in respect of death or <u>personal injury</u></p> <p>1. Burial grant</p> <p>2. Death grant</p> <p>(a) Loss of the sole wage earner where there are dependants</p> <p>(b) Loss of a wage earner where there are dependants and another wage earner remaining in the family</p> <p>(c) Loss of a parent who was not a wage earner but there are children under 15 years of age</p>	<p>\$12,120 per person.</p> <p>\$122,300 for one dependent family member plus \$10,190 for each additional dependent family member, up to a maximum of \$173,250.</p> <p>\$61,150 for one dependent family member plus \$10,190 for each additional dependent family member, up to a maximum of \$112,100.</p> <p>\$61,150 for one child under 15 plus \$10,190 for each additional child under 15, up to a maximum of \$112,100.</p>	<p>If the burial expenses were paid either in full or in part by Government (such as under the Comprehensive Social Security Assistance Scheme) or by any charitable fund, the amount of grant shall be reduced by the amount of such payment.</p> <p>If the beneficiary is an adult who is mentally unsound or found unconscious or is a minor without surviving parent or legal guardian, payments will be made on the advice of the Social Welfare Department.</p>

Type of Payment	Level of Grant	Condition of Grant
3. Disability grant	Up to a maximum of \$146,760, abated to 2/3 for persons aged 60 and over, discounted on account of degree of disability as provided for under the Employees' Compensation Ordinance (see Assessment Table attached).	
4. Injury grant	\$580 up to a maximum of \$48,300 depending on gravity of injury (see Assessment Table attached).	<p>For cases where the injury period is 7 days or more before death -</p> <p>(a) injury grant is payable;</p> <p>(b) it is payable to the victim or to his family after his death as appropriate.</p> <p>Injury grant should cease from the date on which the victim becomes eligible for the disability grant, or upon the death of the victim.</p>
5. Interim maintenance grant	Up to \$10,190 per month for a maximum of six months (one month is regarded as 30 days) (see Assessment Table attached).	<p>In case of incapacity of a wage earner or a non-wage-earning parent where there are children under 15 years of age.</p> <p>Payment of this grant should cease upon the death of the victim.</p>

Type of Payment	Level of Grant	Condition of Grant
<p>B. Domestic re-accommodation, re-equipment, site formation and repair grants and grant for extensive damage to home appliances *</p> <hr/> <p>1. Domestic structures rendered uninhabitable</p> <p>Victims moving to Housing Authority permanent rental housing or multi-storey interim housing with improved facilities comparable in quality to permanent rental housing or private housing</p> <p>2. Domestic structures rendered uninhabitable - victims resited and allowed to rebuild, or victims rebuild in situ</p>	<p>(i) Re-equipment grant of \$1,760 for a single person, \$2,620 for a family of 2 persons, and \$870 for each additional family member where there is loss of property.</p> <p>(ii) Re-accommodation grant of -</p> <p>(a) \$3,970 for a single person;</p> <p>(b) \$8,690 for a family of 2 to 3 persons;</p> <p>(c) \$11,325 for a family of 4 to 5 persons;</p> <p>(d) \$14,485 for a family of 6 persons and above.</p> <p>(i) Re-equipment grant of \$1,760 for a single person, \$2,620 for a family of 2 persons, and \$870 for each additional family member where there is loss of property.</p>	<p>(a) An “unborn baby” which is medically certified to be not less than 16 weeks of pregnancy at the time of rehousing should be eligible for assistance under Section B of the Payment Schedule.</p> <p>(b) Grants payable under Section B of the Payment Schedule can be used for appropriate purposes at the discretion of the victims.</p> <p>Same as B1</p>

Type of Payment	Level of Grant	Condition of Grant
<p>3. Domestic structures damaged – victims repair in situ</p> <p>(a) Structures substantially damaged</p>	<p>(ii) Re-accommodation grant of -</p> <p>(a) \$5,740 for a single person;</p> <p>(b) \$10,780 for a family of 2 persons;</p> <p>(c) \$11,620 for a family of 3 persons;</p> <p>(d) \$13,230 for a family of 4 persons;</p> <p>(e) \$15,160 for a family of 5 persons;</p> <p>(f) \$17,330 for a family of 6 persons and above.</p> <p>(iii) Site formation grant of \$1,110 per structure.</p> <p>(i) Repair grant of -</p> <p>(a) \$2,720 for a single person;</p> <p>(b) \$5,410 for a family of 2 persons;</p> <p>(c) \$5,820 for a family of 3 persons;</p> <p>(d) \$6,640 for a family of 4 persons;</p> <p>(e) \$7,590 for a family of 5 persons;</p> <p>(f) \$8,690 for a family of 6 persons and above.</p>	<p>Same as B1</p>

Type of Payment	Level of Grant	Condition of Grant
<p>(b) Structures not substantially damaged, but warrant some assistance</p> <p>4. Domestic structures (undamaged) to be permanently evacuated</p> <p>(a) Victims moving to Housing Authority permanent rental housing or multi-storey interim housing with improved facilities comparable in quality to permanent rental housing or private housing</p>	<p>(ii) Re-equipment grant of \$1,760 for a single person, \$2,620 for a family of 2 persons, and \$870 for each additional family member where there is loss of property.</p> <p>Repair grant of \$3,250 per family irrespective of size.</p> <p>(i) Re-accommodation grant of -</p> <p>(a) \$3,970 for a single person;</p> <p>(b) \$8,690 for a family of 2 to 3 persons;</p> <p>(c) \$11,325 for a family of 4 to 5 persons;</p> <p>(d) \$14,485 for a family of 6 persons and above.</p> <p>(ii) Re-equipment grant of \$1,760 for a single person, \$2,620 for a family of 2 persons, and \$870 for each additional family member where there is loss of property.</p>	<p>Same as B1</p>



Type of Payment	Level of Grant	Condition of Grant
(b) Victims resided	(i) Re-accommodation grant of - (a) \$5,740 for a single person; (b) \$10,780 for a family of 2 persons; (c) \$11,620 for a family of 3 persons; (d) \$13,230 for a family of 4 persons; (e) \$15,160 for a family of 5 persons; (f) \$17,330 for a family of 6 persons and above.  (ii) Re-equipment grant of \$1,760 for a single person, \$2,620 for a family of 2 persons, and \$870 for each additional family member where there is loss of property.  (iii) Site formation grant of \$1,110 per structure.	
5. Domestic structures not substantially damaged but victims suffer from damage or extensive loss to their home appliances, furniture and other personal belongings	(a) \$2,670 for a single person; (b) \$4,420 for a family of 2 persons; (c) \$5,430 for a family of 3 persons; (d) \$6,570 for a family of 4 persons; (e) \$7,760 for a family of 5 persons; (f) \$9,000 for a family of 6 persons and above.	Same as B1

Type of Payment	Level of Grant	Condition of Grant
<p>C. Grants to repair or replace <u>vessels and fishing gear</u></p> <p>1. Fishing gear or fishing or working boats lost or damaged beyond economic repair</p> <p>2. Fishing gear or fishing or working boats damaged but not beyond economic repair</p> <p>3. Licensed dwelling vessels</p>	<p>(a) 50% of the cost of replacement up to a maximum of \$141,530 for non-mechanised vessels.</p> <p>(b) 50% of the cost of replacement up to a maximum of \$165,500 for mechanised vessels.</p> <p>(c) 50% of the cost of replacement up to a maximum of \$19,130 for gear lost or damaged beyond economic repair.</p> <p>(a) 50% of the cost of minimum repairs up to a maximum of \$70,770 for non-mechanised vessels.</p> <p>(b) 50% of the cost of minimum repairs up to a maximum of \$82,750 for mechanised vessels.</p> <p>(c) 50% of the cost of replacement up to a maximum of \$9,560 for gear partially damaged.</p> <p>Total destruction same as B1</p> <p>Severe damage same as B2</p>	<p>Applicants must be owners (excluding companies or fish-dealers) of the damaged/lost vessels. If the damaged/lost vessel has insurance coverage, the applicant may be required to repay the amount of the grants received if he subsequently recovers compensation from the insurer.</p> <p>Same as C1</p> <p>Same as B1</p> <p>Same as B1</p>

Type of Payment	Level of Grant	Condition of Grant
<p><u>D. Primary producer grants</u></p> <p>1. Stock houses and farm buildings destroyed or severely damaged *</p> <p>2. Rehabilitation grants for loss of crops or livestock and fish **</p>	<p>Assessment is to be made on the basis of 50% of cost of replacement, up to a maximum of \$20,390.</p> <p>(a) Vegetables and other crops - \$1,790 per dau chung (including cost of \$226 and \$360 for soil conditioner and extra labour respectively) up to a maximum of \$10,740 for 6 dau chung.</p> <p>1 dau chung is equal to 674.5m<sup>2</sup> or 7 260 ft<sup>2</sup>.</p> <p>(b) Livestock -</p> <p>(i) \$845 per pig plus \$360 cost for extra labour per farm up to a maximum of \$8,810 for 10 pigs;</p> <p>(ii) \$12.0 per bird plus \$360 cost for extra labour per farm up to a maximum of \$5,160 for 400 birds;</p> <p>(iii) \$7,270 per working cattle-calf/heifer to a maximum of \$7,270.</p> <p>(c) Mushroom - \$7.7 per m<sup>2</sup> of damaged bedding area plus \$360 cost for extra labour per farm up to a maximum of \$2,590.</p>	<p>Grants only payable to those who claim or appear to earn livelihood by farming.</p> <p>Generally, only genuine small full-time farmers adversely affected by a natural disaster could be eligible for consideration.</p>

Type of Payment	Level of Grant	Condition of Grant
	<p>(d) Pond fish - \$1.3 per m<sup>2</sup> for cost of basic material inputs up to a maximum of \$8,760 for 6 740 m<sup>2</sup> plus \$0.1 per m<sup>2</sup> for cost of extra labour up to a maximum of \$2,360.</p> <p>(e) Silting - \$9.3 per cubic metre or \$1,850 per dau chung paid according to actual damage up to a maximum of \$5,550.</p> <p>(f) Mariculture fish - \$323 per m<sup>2</sup> for cost of basic material inputs up to a maximum of \$6,460 for 20 m<sup>2</sup> plus \$2.9 per m<sup>2</sup> for cost of extra labour up to a maximum of \$580.</p> <p>(g) Fish rafts/cages - 50% of the cost of minimum repairs or replacement if beyond economic repair to a maximum of - rafts : \$9,770 cages : \$4,160.</p> <p>(h) Bund damage - 50% of the cost of minimum repairs to a maximum of \$2,140.</p>	<p>If the fish stock/rafts have insurance coverage, the mariculturist may be required to repay the amount of the grants received if he subsequently recovers compensation from the insurer.</p> <p>If the fish stock/rafts have insurance coverage, the mariculturist may be required to repay the amount of the grants received if he subsequently recovers compensation from the insurer.</p>

Type of Payment	Level of Grant	Condition of Grant
E. <u>Special grants</u>  Ex-gratia grant	Amounts above \$30,000 to be at the discretion of the Committee; others to be decided by the Trustee.	

Notes

\* *Sections B & D1*

Cases due to piling in the neighbourhood or other occurrences resulting from human acts cannot qualify for assistance. Cases where a forced eviction takes place as a result of a house or a private tenement being rendered uninhabitable by a natural occurrence may qualify for assistance provided that compensation has not been provided by the landlord.

\*\* *Section D2*

The captioned grant is issued on a household basis, and hence each household can only submit one application per incident.

## Assessment Table for Disability Grant

(For injuries sustained on or after 1.4.2012)

Loss of Earning Capacity %	Payment (\$)	Loss of Earning Capacity %	Payment (\$)
0.1	147		
0.5	734		
1	1,468	51	74,848
2	2,935	52	76,315
3	4,403	53	77,783
4	5,870	54	79,250
5	7,338	55	80,718
6	8,806	56	82,186
7	10,273	57	83,653
8	11,741	58	85,121
9	13,208	59	86,588
10	14,676	60	88,056
11	16,144	61	89,524
12	17,611	62	90,991
13	19,079	63	92,459
14	20,546	64	93,926
15	22,014	65	95,394
16	23,482	66	96,862
17	24,949	67	98,329
18	26,417	68	99,797
19	27,884	69	101,264
20	29,352	70	102,732
21	30,820	71	104,200
22	32,287	72	105,667
23	33,755	73	107,135
24	35,222	74	108,602
25	36,690	75	110,070
26	38,158	76	111,538
27	39,625	77	113,005
28	41,093	78	114,473
29	42,560	79	115,940
30	44,028	80	117,408
31	45,496	81	118,876
32	46,963	82	120,343
33	48,431	83	121,811
34	49,898	84	123,278
35	51,366	85	124,746
36	52,834	86	126,214
37	54,301	87	127,681
38	55,769	88	129,149
39	57,236	89	130,616
40	58,704	90	132,084
41	60,172	91	133,552
42	61,639	92	135,019
43	63,107	93	136,487
44	64,574	94	137,954
45	66,042	95	139,422
46	67,510	96	140,890
47	68,977	97	142,357
48	70,445	98	143,825
49	71,912	99	145,292
50	73,380	100	146,760

### Note

(a) According to percentage of a maximum of \$146,760.

(b) Abated to 2/3 for victims aged 60 and over.

## Assessment Table for Injury Grant

(For injuries sustained on or after 1.4.2012)

No. of Days of Sick Leave	Payment (\$)	No. of Days of Sick Leave	Payment (\$)	No. of Days of Sick Leave	Payment (\$)
1	580	61	18,550	121	33,550
2	1,160	62	18,800	122	33,800
3	1,740	63	19,050	123	34,050
4	2,320	64	19,300	124	34,300
5	2,900	65	19,550	125	34,550
6	3,480	66	19,800	126	34,800
7	4,060	67	20,050	127	35,050
8	4,640	68	20,300	128	35,300
9	5,220	69	20,550	129	35,550
10	5,800	70	20,800	130	35,800
11	6,050	71	21,050	131	36,050
12	6,300	72	21,300	132	36,300
13	6,550	73	21,550	133	36,550
14	6,800	74	21,800	134	36,800
15	7,050	75	22,050	135	37,050
16	7,300	76	22,300	136	37,300
17	7,550	77	22,550	137	37,550
18	7,800	78	22,800	138	37,800
19	8,050	79	23,050	139	38,050
20	8,300	80	23,300	140	38,300
21	8,550	81	23,550	141	38,550
22	8,800	82	23,800	142	38,800
23	9,050	83	24,050	143	39,050
24	9,300	84	24,300	144	39,300
25	9,550	85	24,550	145	39,550
26	9,800	86	24,800	146	39,800
27	10,050	87	25,050	147	40,050
28	10,300	88	25,300	148	40,300
29	10,550	89	25,550	149	40,550
30	10,800	90	25,800	150	40,800
31	11,050	91	26,050	151	41,050
32	11,300	92	26,300	152	41,300
33	11,550	93	26,550	153	41,550
34	11,800	94	26,800	154	41,800
35	12,050	95	27,050	155	42,050
36	12,300	96	27,300	156	42,300
37	12,550	97	27,550	157	42,550
38	12,800	98	27,800	158	42,800
39	13,050	99	28,050	159	43,050
40	13,300	100	28,300	160	43,300
41	13,550	101	28,550	161	43,550
42	13,800	102	28,800	162	43,800
43	14,050	103	29,050	163	44,050
44	14,300	104	29,300	164	44,300
45	14,550	105	29,550	165	44,550
46	14,800	106	29,800	166	44,800
47	15,050	107	30,050	167	45,050
48	15,300	108	30,300	168	45,300
49	15,550	109	30,550	169	45,550
50	15,800	110	30,800	170	45,800
51	16,050	111	31,050	171	46,050
52	16,300	112	31,300	172	46,300
53	16,550	113	31,550	173	46,550
54	16,800	114	31,800	174	46,800
55	17,050	115	32,050	175	47,050
56	17,300	116	32,300	176	47,300
57	17,550	117	32,550	177	47,550
58	17,800	118	32,800	178	47,800
59	18,050	119	33,050	179	48,050
60	18,300	120	33,300	180	48,300

### Note

- (a) \$580 is used as the base for the scale and rate of payment per day for the first 10 days.
- (b) The payment rate for the 11th day onwards is 1/170 of the difference between the maximum grant and the grant per day for the first 10 days, i.e. \$ (48,300 – 5,800) / 170 to be rounded up or down as appropriate.

### Assessment Table for Interim Maintenance Grant

(For injuries sustained on or after 1.4.2012)

No. of Days of Loss of Earnings	Scale of Payment (\$)
1	340
2	679
3	1,019
4	1,359
5	1,698
6	2,038
7	2,378
8	2,717
9	3,057
10	3,397
11	3,736
12	4,076
13	4,416
14	4,755
15	5,095
16	5,435
17	5,774
18	6,114
19	6,454
20	6,793
21	7,133
22	7,473
23	7,812
24	8,152
25	8,492
26	8,831
27	9,171
28	9,511
29	9,850
30	10,190





## Emergency Relief Fund

Financial Statements for the year ended 31 March 2013

# **Report of the Director of Audit**



**Audit Commission**

The Government of the Hong Kong Special Administrative Region

## **Independent Audit Report**

### **To the Legislative Council**

I certify that I have audited the financial statements of the Emergency Relief Fund set out on pages 3 to 10, which comprise the balance sheet as at 31 March 2013, and the income and expenditure account, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Director of Social Welfare Incorporated's Responsibility for the Financial Statements**

The Director of Social Welfare Incorporated is responsible for the preparation of financial statements that give a true and fair view in accordance with section 10(1) of the Emergency Relief Fund Ordinance (Cap. 1103) and Hong Kong Financial Reporting Standards, and for such internal control as the Director of Social Welfare Incorporated determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with section 10(2) of the Emergency Relief Fund Ordinance and the Audit Commission auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of

the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Director of Social Welfare Incorporated, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Opinion**

In my opinion, the financial statements give a true and fair view of the financial position of the Emergency Relief Fund as at 31 March 2013, and of its financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with section 10(1) of the Emergency Relief Fund Ordinance.



Frederick T C WONG  
Principal Auditor  
for Director of Audit

30 September 2013

Audit Commission  
26th Floor  
Immigration Tower  
7 Gloucester Road  
Wanchai, Hong Kong

## Emergency Relief Fund

### Balance Sheet as at 31 March 2013

	Note	2013 HK\$	2012 HK\$
<b>CURRENT ASSETS</b>			
Interest receivable		23,701	30,486
Account receivable	3	-	3,920
Deposits with banks		94,820,690	87,919,574
Cash with another government department	4	20,000	20,000
Cash at bank		<u>1,075,443</u>	<u>1,087,852</u>
		95,939,834	89,061,832
<b>CURRENT LIABILITIES</b>			
Accounts payable		-	(35,181)
		<u>95,939,834</u>	<u>89,026,651</u>
<b>Representing:</b>			
<b>ACCUMULATED FUND</b>		<u>95,939,834</u>	<u>89,026,651</u>

The accompanying notes 1 to 8 form part of these financial statements.



(Ms Carol Yip Man-kuen)  
Director of Social Welfare Incorporated  
Trustee of the Emergency Relief Fund  
30 September 2013

## Emergency Relief Fund

### Income and Expenditure Account for the year ended 31 March 2013

	2013 HK\$	2012 HK\$
<b>INCOME</b>		
Grant from the Government	10,000,000	10,000,000
Refund of grants for previous year	898	146,160
Interest	873,643	986,966
	<u>10,874,541</u>	<u>11,133,126</u>
<b>EXPENDITURE</b>		
Death and personal injury grants	(197,959)	(170,027)
Domestic re-accommodation, re-equipment, site formation and repair grants and grants for extensive damage to home appliances	(81,290)	(48,015)
Grants to repair or replace vessels and fishing gear	(133,130)	(80,790)
Primary producer grants	(3,545,059)	(4,054,355)
Provision for doubtful debt	(3,920)	-
	<u>(3,961,358)</u>	<u>(4,353,187)</u>
<b>SURPLUS FOR THE YEAR</b>	6,913,183	6,779,939
Other comprehensive income	-	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<u>6,913,183</u>	<u>6,779,939</u>

The accompanying notes 1 to 8 form part of these financial statements.

## Emergency Relief Fund

### Statement of Changes in Equity for the year ended 31 March 2013

<b>ACCUMULATED FUND</b>	<b>2013 HK\$</b>	<b>2012 HK\$</b>
Balance at beginning of year	89,026,651	82,246,712
Total comprehensive income for the year	6,913,183	6,779,939
Balance at end of year	<u>95,939,834</u>	<u>89,026,651</u>

The accompanying notes 1 to 8 form part of these financial statements.

## Emergency Relief Fund

### Statement of Cash Flows for the year ended 31 March 2013

	2013 HK\$	2012 HK\$
<b>Cash flows from operating activities</b>		
Surplus for the year	6,913,183	6,779,939
Interest income	(873,643)	(986,966)
Provision for doubtful debt	3,920	-
Decrease in accounts payable	(35,181)	(110,979)
<b>Net cash from operating activities</b>	<u>6,008,279</u>	<u>5,681,994</u>
<b>Cash flows from investing activities</b>		
Interest received	<u>880,428</u>	<u>978,064</u>
<b>Net cash from investing activities</b>	<u>880,428</u>	<u>978,064</u>
<b>Net increase in cash and cash equivalents</b>	6,888,707	6,660,058
<b>Cash and cash equivalents at beginning of year</b>	<u>89,027,426</u>	<u>82,367,368</u>
<b>Cash and cash equivalents at end of year</b>	<u><u>95,916,133</u></u>	<u><u>89,027,426</u></u>
<b>Analysis of the balances of cash and cash equivalents</b>		
Deposits with banks with original maturity within 3 months	94,820,690	87,919,574
Cash with another government department	20,000	20,000
Cash at bank	<u>1,075,443</u>	<u>1,087,852</u>
	<u><u>95,916,133</u></u>	<u><u>89,027,426</u></u>

The accompanying notes 1 to 8 form part of these financial statements.

# **Emergency Relief Fund**

## **Notes to the Financial Statements**

### **1. General**

The Emergency Relief Fund (the Fund) was established for the purpose of making grants and loans and providing material assistance to persons who are in need thereof as a result of fire, flood, tempest, typhoon or other occurrence which has caused suffering or loss in accordance with section 4 of the Emergency Relief Fund Ordinance (Cap. 1103).

The address of the Fund's principal place of business is Unit A-D, 8/F, China Overseas Building, 139 Hennessy Road, Wanchai, Hong Kong.

### **2. Significant accounting policies**

#### **(a) Statement of compliance**

The financial statements have been prepared in accordance with section 10(1) of the Emergency Relief Fund Ordinance and all applicable Hong Kong Financial Reporting Standards (HKFRSs) issued by the Hong Kong Institute of Certified Public Accountants.

#### **(b) Basis of preparation**

The financial statements have been prepared on an accrual basis and under the historical cost convention.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based on experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for making judgements about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical accounting judgements involved in the application of the Fund's accounting policies. There are neither key assumptions concerning the future nor other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next year.



**(c) Adoption of new/revised HKFRSs**

The Fund has adopted all new/revised HKFRSs which are effective and relevant to the Fund for the current accounting period.

The Fund has not early adopted any amendments, new standards and interpretations which are not yet effective for the current accounting period. The Fund is in the process of making an assessment of what the impact of these new amendments, new standards and interpretations is expected to be in the period of initial adoption. So far, it has concluded that the adoption of them is unlikely to have a significant impact on the Fund's results of operations and financial position.

**(d) Revenue recognition**

- (i) Grant from the Government is recognised in the income and expenditure account when there is reasonable assurance that it will be received and that the Fund will comply with the conditions attaching to it.
- (ii) Interest income from deposits with banks is recognised as it accrues using the effective interest method. The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset or, when appropriate, a shorter period to the net carrying amount of the financial asset.

**(e) Account receivable**

Account receivable is stated at cost, less provision for doubtful debt.

**(f) Cash and cash equivalents**

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash on hand, deposits with banks, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value, having been within three months of maturity when acquired.

**3. Account receivable**

	<b>2013</b>	<b>2012</b>
	<b>HK\$</b>	<b>HK\$</b>
Balance at 31 March	3,920	3,920
Provision for doubtful debt	<u>(3,920)</u>	<u>-</u>
	<u>-</u>	<u>3,920</u>

**4. Cash with another government department**

HK\$20,000 (2012: HK\$20,000), being the balance of an imprest account, was held by the Agriculture, Fisheries and Conservation Department at the balance sheet date.

## 5. Financial risk management

The Fund's major financial instruments include deposits with banks and cash with another government department. The major risks associated with these financial instruments are set out below.

### (a) Credit risk

The Fund's maximum exposure to credit risk at the balance sheet date in relation to each class of financial assets is the carrying amount of those assets as stated in the balance sheet. The Fund limits its exposure to credit risk by transacting with banks with high credit ratings in Hong Kong. The credit risk in respect of cash with another government department is considered minimal.

### (b) Interest rate risk

Interest rate risk is the risk of loss arising from changes in market interest rates. This can be further classified into fair value interest rate risk and cash flow interest rate risk.

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate because of changes in market interest rates. Since the Fund's bank deposits bear interest at fixed rates, their fair value will fall when market interest rates increase. As they are stated at amortised cost, changes in market interest rates will not affect their carrying amounts and the Fund's surplus and equity.

Cash flow interest rate risk is the risk that future cash flow of a financial instrument will fluctuate because of changes in market interest rates. The Fund's exposure to cash flow interest rate risk is small as it has no major financial instruments bearing interest at floating rates.

The Fund's exposure to interest rate risk, based on the major interest-bearing assets stated at carrying amounts at the balance sheet date and categorised by maturity dates, is shown below:

	<b>2013</b>	<b>2012</b>
	<b>HK\$</b>	<b>HK\$</b>
Deposits with banks		
Maturity dates – up to 3 months	<u>94,820,690</u>	<u>87,919,574</u>

### (c) Liquidity risk

In the management of liquidity risk, the Fund maintains the level of cash and cash equivalents that is considered adequate to finance its operations.

## **6. Capital management**

The capital structure of the Fund consists solely of the accumulated fund. The Fund's objectives when managing capital are:

- (a) to comply with the Emergency Relief Fund Ordinance; and
- (b) to maintain a capital base for carrying out the purpose of the Fund as stated in note 1 above.

The Fund manages capital to ensure that its level is adequate to fund expenditure, taking into account its projected cash flow requirements, future financial obligations and commitments.

## **7. Cost of administration of the Fund**

The cost of administration of the Fund has been borne by the Government of the Hong Kong Special Administrative Region in accordance with section 11 of the Emergency Relief Fund Ordinance.

## **8. Fair values of financial assets and liabilities**

All financial assets and liabilities are stated in the balance sheet at amounts equal to or not materially different from their fair values.