

**EMERGENCY RELIEF FUND**

**ANNUAL REPORT**

**BY THE TRUSTEE**

**FOR THE YEAR ENDING**

**31 MARCH 2015**

# **Emergency Relief Fund**

## **Annual Report**

**by the Trustee**

**for the year ending**

**31 March 2015**

# Emergency Relief Fund

## Annual Report by the Trustee for the Year Ending 31 March 2015

### 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 2015 was as follows:

<b>Chairman</b>	Director of Social Welfare
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<b>Members</b>	Miss CHAN Chor-wa, Miranda
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	Ms FUNG Sau-yim
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	Mr YEUNG Kwok-leung, Paul
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	Director of Housing or representative
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	Director of Home Affairs or representative
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<b>Secretary</b>	Senior Social Security Officer (Accident Compensation), Social Welfare Department
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5. During the year, nine committee papers were issued to members of the Committee for information or agreement. Major issues included:

- quarterly reports on payments made;
- the annual report by the Trustee for the year ending 31 March 2014;
- the revised investment policy;
- the annual revision of the payment rates; and
- the revised Emergency Relief Fund payment schedule.

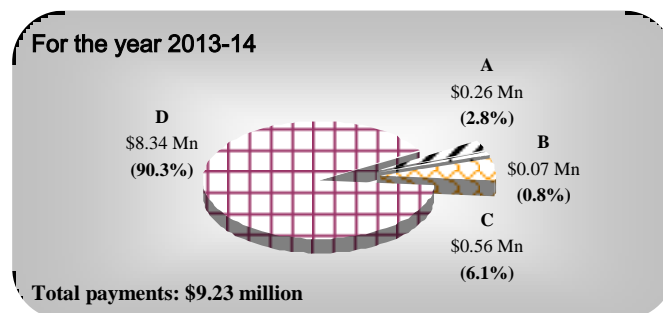
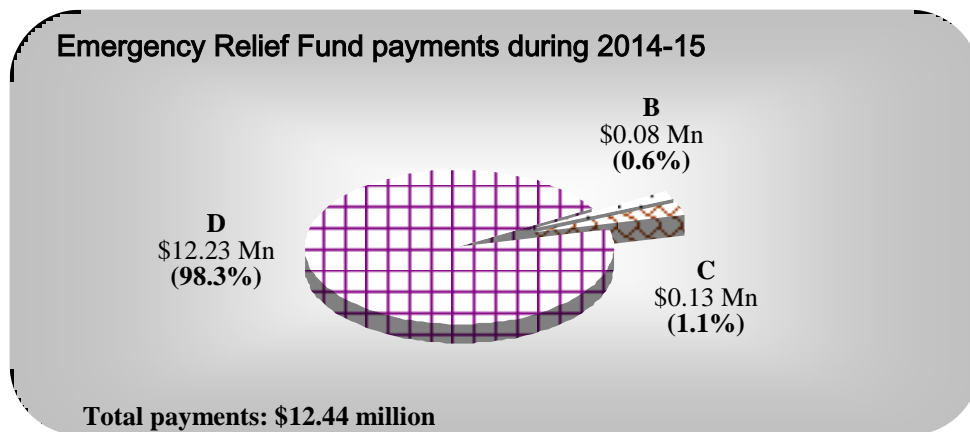
## **Payments**

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 2014 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 \$12.44 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 \$11.33 million, including \$10 million from the Government. On 31 March 2015, the Fund's general account stood at \$96.5 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 capsize, 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 or personal injury</p> <p>1. Burial grant</p> <p>2. Death grant</p> <p style="padding-left: 40px;">(a) Loss of the sole wage earner where there are dependants</p> <p style="padding-left: 40px;">(b) Loss of a wage earner where there are dependants and another wage earner remaining in the family</p> <p style="padding-left: 40px;">(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><b>D. <u>Primary producer grants</u></b></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
<p>E. <u>Special grants</u></p> <p>Ex-gratia grant</p>	<p>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.]</p>	<p>Same as Sections A to D.</p>

### 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 1.4.2014)

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
<b>A. Grants in respect of death or personal injury</b>		
1. Burial grant	\$13,200 per person.	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.
2. Death grant		
(a) Loss of the sole wage earner where there are dependants	\$134,100 for one dependent family member plus \$11,180 for each additional dependent family member, up to a maximum of \$190,000.	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.
(b) Loss of a wage earner where there are dependants and another wage earner remaining in the family	\$67,050 for one dependent family member plus \$11,180 for each additional dependent family member, up to a maximum of \$122,950.	
(c) Loss of a parent who was not a wage earner but there are children under 15 years of age	\$67,050 for one child under 15 plus \$11,180 for each additional child under 15, up to a maximum of \$122,950.	

Type of Payment	Level of Grant	Condition of Grant
3. Disability grant	Up to a maximum of \$160,920, 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	\$632 up to a maximum of \$52,590 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 \$11,180 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>(i) Re-equipment grant of \$1,910 for a single person, \$2,850 for a family of 2 persons, and \$950 for each additional family member where there is loss of property.</p> <p>(ii) Re-accommodation grant of -</p> <p>(a) \$4,209 for a single person;</p> <p>(b) \$9,704 for a family of 2 to 3 persons;</p> <p>(c) \$12,617 for a family of 4 to 5 persons;</p> <p>(d) \$16,169 for a family of 6 persons and above.</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>2. Domestic structures rendered uninhabitable - victims resited and allowed to rebuild, or victims rebuild in situ</p>	<p>(i) Re-equipment grant of \$1,910 for a single person, \$2,850 for a family of 2 persons, and \$950 for each additional family member where there is loss of property.</p>	<p>Same as B 1</p>

Type of Payment	Level of Grant	Condition of Grant
3. Domestic structures damaged – victims repair in situ  (a) Structures substantially damaged	(ii) Re-accommodation grant of -  (a) \$6,250 for a single person; (b) \$11,740 for a family of 2 persons; (c) \$12,650 for a family of 3 persons; (d) \$14,410 for a family of 4 persons; (e) \$16,510 for a family of 5 persons; (f) \$18,870 for a family of 6 persons and above.  (iii) Site formation grant of \$1,210 per structure.	Same as B1
	(i) Repair grant of - (a) \$2,960 for a single person; (b) \$5,890 for a family of 2 persons; (c) \$6,340 for a family of 3 persons; (d) \$7,230 for a family of 4 persons; (e) \$8,260 for a family of 5 persons; (f) \$9,460 for a family of 6 persons and above.	

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 \$1,910 for a single person, \$2,850 for a family of 2 persons, and \$950 for each additional family member where there is loss of property.</p> <p>Repair grant of \$3,540 per family irrespective of size.</p> <p>(i) Re-accommodation grant of -</p> <p>(a) \$4,209 for a single person;</p> <p>(b) \$9,704 for a family of 2 to 3 persons;</p> <p>(c) \$12,617 for a family of 4 to 5 persons;</p> <p>(d) \$16,169 for a family of 6 persons and above.</p> <p>(ii) Re-equipment grant of \$1,910 for a single person, \$2,850 for a family of 2 persons, and \$950 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 resited	<p>(i) Re-accommodation grant of -</p> <p>(a) \$6,250 for a single person;</p> <p>(b) \$11,740 for a family of 2 persons;</p> <p>(c) \$12,650 for a family of 3 persons;</p> <p>(d) \$14,410 for a family of 4 persons;</p> <p>(e) \$16,510 for a family of 5 persons;</p> <p>(f) \$18,870 for a family of 6 persons and above.</p> <p>(ii) Re-equipment grant of \$1,910 for a single person, \$2,850 for a family of 2 persons, and \$950 for each additional family member where there is loss of property.</p> <p>(iii) Site formation grant of \$1,210 per structure.</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>(a) \$2,900 for a single person;</p> <p>(b) \$4,810 for a family of 2 persons;</p> <p>(c) \$5,910 for a family of 3 persons;</p> <p>(d) \$7,160 for a family of 4 persons;</p> <p>(e) \$8,450 for a family of 5 persons;</p> <p>(f) \$9,800 for a family of 6 persons and above.</p>	Same as B1

Type of Payment	Level of Grant	Condition of Grant
<p><b>C. Grants to repair or replace vessels and fishing gear</b></p> <p>1. Fishing gear or fishing or working boats lost or damaged beyond economic repair</p>	<p>(a) 50% of the cost of replacement up to a maximum of \$152,620 for non-mechanised vessels.</p> <p>(b) 50% of the cost of replacement up to a maximum of \$358,940 for mechanised vessels.</p> <p>(c) 50% of the cost of replacement up to a maximum of \$24,300 for gear lost or damaged beyond economic repair.</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>2. Fishing gear or fishing or working boats damaged but not beyond economic repair</p>	<p>(a) 50% of the cost of minimum repairs up to a maximum of \$76,310 for non-mechanised vessels.</p> <p>(b) 50% of the cost of minimum repairs up to a maximum of \$179,470 for mechanised vessels.</p> <p>(c) 50% of the cost of replacement up to a maximum of \$12,150 for gear partially damaged.</p>	<p>Same as C1</p>
<p>3. Licensed dwelling vessels</p>	<p>Total destruction same as B1</p> <p>Severe damage same as B2</p>	<p>Same as B1</p> <p>Same as B1</p>

Type of Payment	Level of Grant	Condition of Grant
<b>D. <u>Primary producer grants</u></b>		
1. Stock houses and farm buildings destroyed or severely damaged *	Assessment is to be made on the basis of 50% of cost of replacement, up to a maximum of \$26,150.	Grants only payable to those who claim or appear to earn livelihood by farming.
2. Rehabilitation grants for loss of crops or livestock and fish **	<p>(a) Vegetables and other crops - \$1,860 per dau chung (including cost of \$215 and \$395 for soil conditioner and extra labour respectively) up to a maximum of \$11,160 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) \$778 per pig plus \$395 cost for extra labour per farm up to a maximum of \$8,180 for 10 pigs;</p> <p>(ii) \$13 per bird plus \$395 cost for extra labour per farm up to a maximum of \$5,600 for 400 birds;</p> <p>(iii) \$11,990 per working cattle-calf/heifer to a maximum of \$11,990.</p> <p>(c) Mushroom - \$7.8 per m<sup>2</sup> of damaged bedding area plus \$395 cost for extra labour per farm up to a maximum of \$2,660.</p>	Generally, only genuine small full-time farmers adversely affected by a natural disaster could be eligible for consideration.

Type of Payment	Level of Grant	Condition of Grant
	<p>(d) Pond fish - \$1.8 per m<sup>2</sup> for cost of basic material inputs up to a maximum of \$12,130 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 - \$12 per cubic metre or \$2,350 per dau chung paid according to actual damage up to a maximum of \$7,050.</p> <p>(f) Mariculture fish - \$508 per m<sup>2</sup> for cost of basic material inputs up to a maximum of \$10,160 for 20 m<sup>2</sup> plus \$2.7 per m<sup>2</sup> for cost of extra labour up to a maximum of \$540.</p> <p>(g) Fish rafts/cages - 50% of the cost of minimum repairs or replacement if beyond economic repair to a maximum of - rafts : \$12,400 cages : \$3,340.</p> <p>(h) Bund damage - 50% of the cost of minimum repairs to a maximum of \$2,210.</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
<p>E. <u>Special grants</u></p> <p>Ex-gratia grant</p>	<p>Amounts above \$30,000 to be at the discretion of the Committee; others to be decided by the Trustee.</p>	

### 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 1.4.2014)

Loss of Earning Capacity %	Payment (\$)	Loss of Earning Capacity %	Payment (\$)
0.1	161		
0.5	805		
1	1,609	51	82,069
2	3,218	52	83,678
3	4,828	53	85,288
4	6,437	54	86,897
5	8,046	55	88,506
6	9,655	56	90,115
7	11,264	57	91,724
8	12,874	58	93,334
9	14,483	59	94,943
10	16,092	60	96,552
11	17,701	61	98,161
12	19,310	62	99,770
13	20,920	63	101,380
14	22,529	64	102,989
15	24,138	65	104,598
16	25,747	66	106,207
17	27,356	67	107,816
18	28,966	68	109,426
19	30,575	69	111,035
20	32,184	70	112,644
21	33,793	71	114,253
22	35,402	72	115,862
23	37,012	73	117,472
24	38,621	74	119,081
25	40,230	75	120,690
26	41,839	76	122,299
27	43,448	77	123,908
28	45,058	78	125,518
29	46,667	79	127,127
30	48,276	80	128,736
31	49,885	81	130,345
32	51,494	82	131,954
33	53,104	83	133,564
34	54,713	84	135,173
35	56,322	85	136,782
36	57,931	86	138,391
37	59,540	87	140,000
38	61,150	88	141,610
39	62,759	89	143,219
40	64,368	90	144,828
41	65,977	91	146,437
42	67,586	92	148,046
43	69,196	93	149,656
44	70,805	94	151,265
45	72,414	95	152,874
46	74,023	96	154,483
47	75,632	97	156,092
48	77,242	98	157,702
49	78,851	99	159,311
50	80,460	100	160,920

### Note

(a) According to percentage of a maximum of \$160,920.

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

## Assessment Table for Injury Grant

(For injuries sustained on or after 1.4.2014)

No. of Days of Sick Leave	Payment (\$)	No. of Days of Sick Leave	Payment (\$)	No. of Days of Sick Leave	Payment (\$)
1	632	61	20,201	121	36,532
2	1,264	62	20,473	122	36,804
3	1,896	63	20,745	123	37,076
4	2,528	64	21,018	124	37,348
5	3,160	65	21,290	125	37,620
6	3,792	66	21,562	126	37,892
7	4,424	67	21,834	127	38,165
8	5,056	68	22,106	128	38,437
9	5,688	69	22,378	129	38,709
10	6,320	70	22,651	130	38,981
11	6,592	71	22,923	131	39,253
12	6,864	72	23,195	132	39,526
13	7,137	73	23,467	133	39,798
14	7,409	74	23,739	134	40,070
15	7,681	75	24,011	135	40,342
16	7,953	76	24,284	136	40,614
17	8,225	77	24,556	137	40,886
18	8,497	78	24,828	138	41,159
19	8,770	79	25,100	139	41,431
20	9,042	80	25,372	140	41,703
21	9,314	81	25,645	141	41,975
22	9,586	82	25,917	142	42,247
23	9,858	83	26,189	143	42,519
24	10,130	84	26,461	144	42,792
25	10,403	85	26,733	145	43,064
26	10,675	86	27,005	146	43,336
27	10,947	87	27,278	147	43,608
28	11,219	88	27,550	148	43,880
29	11,491	89	27,822	149	44,153
30	11,764	90	28,094	150	44,425
31	12,036	91	28,366	151	44,697
32	12,308	92	28,638	152	44,969
33	12,580	93	28,911	153	45,241
34	12,852	94	29,183	154	45,513
35	13,124	95	29,455	155	45,786
36	13,397	96	29,727	156	46,058
37	13,669	97	29,999	157	46,330
38	13,941	98	30,272	158	46,602
39	14,213	99	30,544	159	46,874
40	14,485	100	30,816	160	47,146
41	14,757	101	31,088	161	47,419
42	15,030	102	31,360	162	47,691
43	15,302	103	31,632	163	47,963
44	15,574	104	31,905	164	48,235
45	15,846	105	32,177	165	48,507
46	16,118	106	32,449	166	48,780
47	16,391	107	32,721	167	49,052
48	16,663	108	32,993	168	49,324
49	16,935	109	33,265	169	49,596
50	17,207	110	33,538	170	49,868
51	17,479	111	33,810	171	50,140
52	17,751	112	34,082	172	50,413
53	18,024	113	34,354	173	50,685
54	18,296	114	34,626	174	50,957
55	18,568	115	34,899	175	51,229
56	18,840	116	35,171	176	51,501
57	19,112	117	35,443	177	51,773
58	19,384	118	35,715	178	52,046
59	19,657	119	35,987	179	52,318
60	19,929	120	36,259	180	52,590

### Note

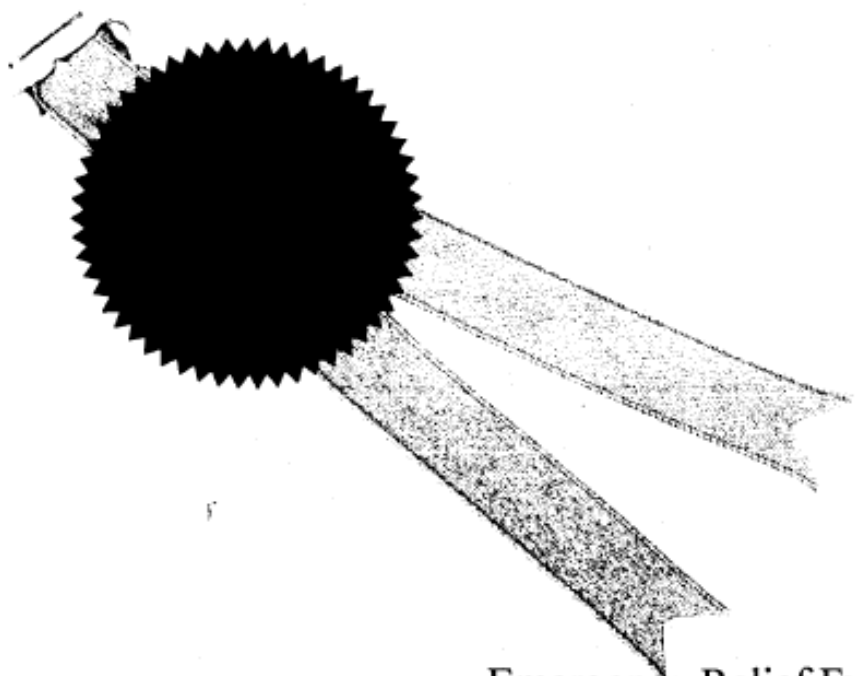
- (a) \$632 is used as the base for the scale and rate of payment per day for the first 10 days.
- (b) The payment rate for the 11th day onwards is 1/170 of the difference between the maximum grant and the grant per day for the first 10 days, i.e. \$ (52,590 – 6,320) / 170 to be rounded up or down as appropriate.

### Assessment Table for Interim Maintenance Grant

(For injuries sustained on or after 1.4.2014)

No. of Days of Loss of Earnings	Scale of Payment (\$)
1	373
2	745
3	1,118
4	1,491
5	1,863
6	2,236
7	2,609
8	2,981
9	3,354
10	3,727
11	4,099
12	4,472
13	4,845
14	5,217
15	5,590
16	5,963
17	6,335
18	6,708
19	7,081
20	7,453
21	7,826
22	8,199
23	8,571
24	8,944
25	9,317
26	9,689
27	10,062
28	10,435
29	10,807
30	11,180





Emergency Relief Fund

Financial Statements for the year ended 31 March 2015

# ***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 2015, 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 2015, 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.



TEO Wing-on  
Principal Auditor  
for Director of Audit

28 August 2015

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

## Emergency Relief Fund

### Balance Sheet as at 31 March 2015

	Note	2015 HK\$	2014 HK\$
<b>CURRENT ASSETS</b>			
Interest receivable		292,408	241,412
Deposits with banks		94,914,765	96,232,613
Cash with another government department	3	20,000	20,000
Cash at bank		<u>1,251,703</u>	<u>1,099,946</u>
		<u>96,478,876</u>	<u>97,593,971</u>
<b>Representing:</b>			
<b>ACCUMULATED FUND</b>		<u>96,478,876</u>	<u>97,593,971</u>

The accompanying notes 1 to 7 form part of these financial statements.



(Ms Carol Yip Man-kuen)  
Director of Social Welfare Incorporated  
Trustee of the Emergency Relief Fund  
28 August 2015

## Emergency Relief Fund

### Income and Expenditure Account for the year ended 31 March 2015

	2015 HK\$	2014 HK\$
<b>INCOME</b>		
Grant from the Government	10,000,000	10,000,000
Refund of a grant	3,920	-
Interest	1,325,159	1,005,871
	<u>11,329,079</u>	<u>11,005,871</u>
<b>EXPENDITURE</b>		
Death and personal injury grants	-	(256,629)
Domestic re-accommodation, re-equipment, site formation and repair grants and grants for extensive damage to home appliances	(78,163)	(73,225)
Grants to repair or replace vessels and fishing gear	(129,000)	(556,640)
Primary producer grants	(12,232,229)	(8,339,338)
Exchange difference	(4,782)	(125,902)
	<u>(12,444,174)</u>	<u>(9,351,734)</u>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	(1,115,095)	1,654,137
Other comprehensive income	-	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<u><u>(1,115,095)</u></u>	<u><u>1,654,137</u></u>

The accompanying notes 1 to 7 form part of these financial statements.

## Emergency Relief Fund

### Statement of Changes in Equity for the year ended 31 March 2015

<b>ACCUMULATED FUND</b>	<b>2015 HK\$</b>	<b>2014 HK\$</b>
Balance at beginning of year	97,593,971	95,939,834
Total comprehensive income for the year	(1,115,095)	1,654,137
Balance at end of year	<u>96,478,876</u>	<u>97,593,971</u>

The accompanying notes 1 to 7 form part of these financial statements.

## Emergency Relief Fund

### Statement of Cash Flows for the year ended 31 March 2015

	2015 HK\$	2014 HK\$
<b>Cash flows from operating activities</b>		
(Deficit)/Surplus for the year	(1,115,095)	1,654,137
Interest income	(1,325,159)	(1,005,871)
Exchange difference	4,782	125,902
<b>Net cash from operating activities</b>	<u>(2,435,472)</u>	<u>774,168</u>
<b>Cash flows from investing activities</b>		
Interest received	1,274,163	788,160
Net decrease/(increase) in deposits with banks with original maturity over 3 months	1,976,889	(65,513,520)
<b>Net cash from/(used in) investing activities</b>	<u>3,251,052</u>	<u>(64,725,360)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	815,580	(63,951,192)
<b>Cash and cash equivalents at beginning of year</b>	<u>31,964,941</u>	<u>95,916,133</u>
<b>Cash and cash equivalents at end of year</b>	<u><u>32,780,521</u></u>	<u><u>31,964,941</u></u>
<b>Analysis of the balances of cash and cash equivalents</b>		
Deposits with banks with original maturity within 3 months	31,508,818	30,844,995
Cash with another government department	20,000	20,000
Cash at bank	1,251,703	1,099,946
	<u><u>32,780,521</u></u>	<u><u>31,964,941</u></u>

The accompanying notes 1 to 7 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) 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.

**(f) Foreign currency translation**

Hong Kong dollar is the currency of the primary economic environment in which the Fund operates. Foreign currency transactions during the year are translated into Hong Kong dollars at the exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated into Hong Kong dollars at the exchange rates ruling at the balance sheet date. Exchange gains and losses are dealt with in the income and expenditure account.

**3. Cash with another government department**

HK\$20,000 (2014: HK\$20,000), being the balance of an imprest account, was held by the Agriculture, Fisheries and Conservation Department at the balance sheet date.

#### **4. 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**

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

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.

##### **(c) Foreign currency risk**

###### **(i) Exposure to currency risk**

The Fund maintained net financial instruments denominated in Renminbi at a total of CNY4,044,642 (2014: CNY3,451,412) at the balance sheet date. Since no foreign currency rate hedging is made by the Fund, the carrying amounts of the financial instruments in Renminbi represent the maximum exposure of the Fund to foreign currency risk in respect of Renminbi.

###### **(ii) Sensitivity analysis**

It was estimated that as at 31 March 2015, should the Renminbi strengthen/weaken by 5% (2014: 5%) against the Hong Kong dollar, with all other variables being held constant, the surplus of the Fund would increase/decrease by HK\$253,000 (2014: HK\$216,000).

The above sensitivity analysis has been determined assuming that the change in foreign exchange rate had occurred at the balance sheet date and for financial instruments in existence at that date. The 5% (2014: 5%) strengthening/weakening in Renminbi represents the assessment by the Fund of a reasonably possible change in foreign exchange rate over the period until the end of next year.

**(d) Liquidity risk**

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

**5. 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.

**6. 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.

**7. 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.