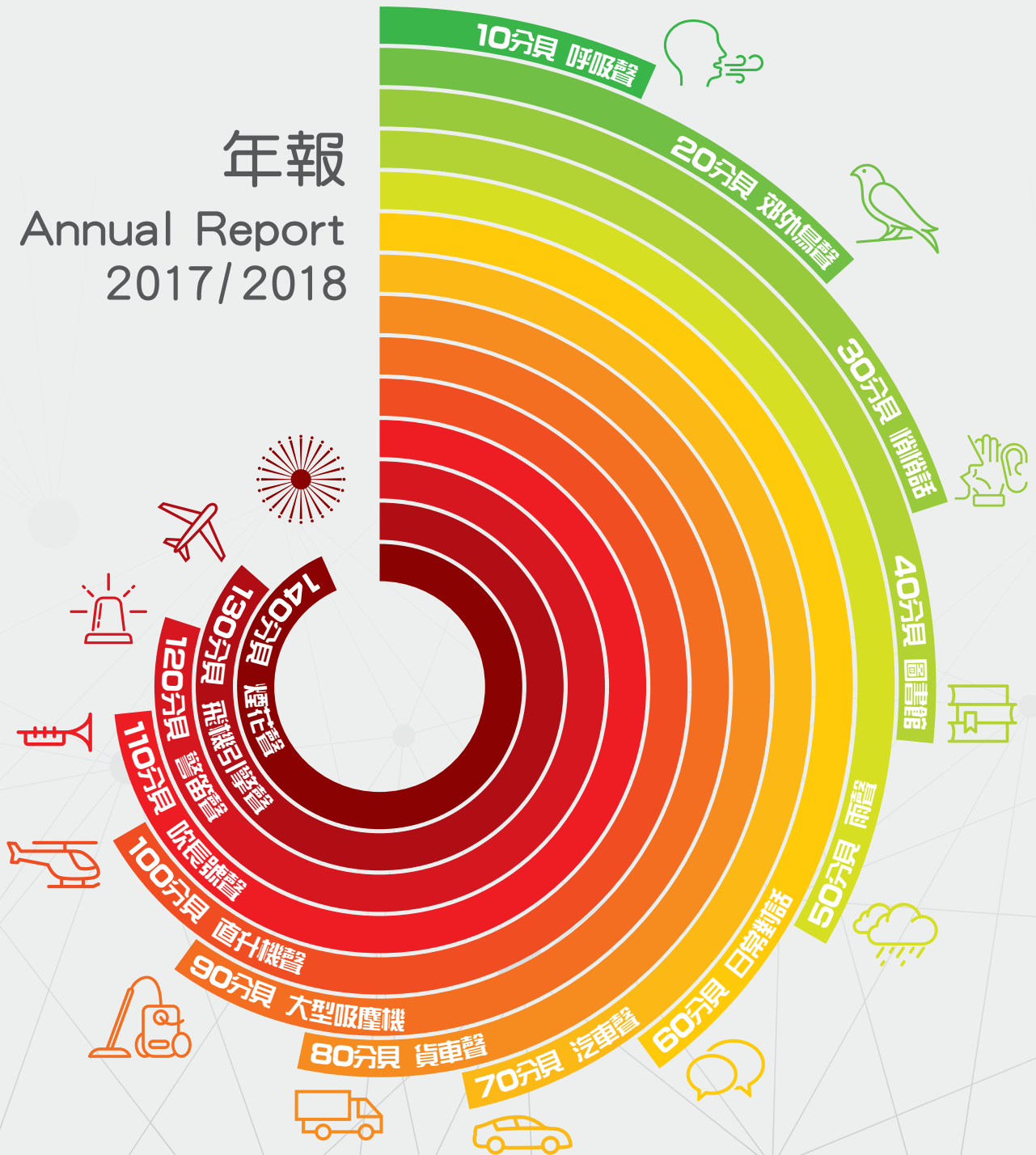




職業性失聰補償管理局

Occupational Deafness Compensation Board

年報
Annual Report
2017/2018



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主席序言 Chairman's Foreword

對職業性失聰補償管理局(管理局)來說，2017/18 是一個既成功，但又極具挑戰的年度。管理局無論在職業性失聰(職聰)補償申請數字、獲批補償個案、補償總金額、聽力輔助器具資助開支、以及復康活動數字各方面，皆錄得近年來的新高。鑑於多項大型的基建及發展項目在港施工，而不少獲批職聰補償的申請人來自建造業，另加上管理局積極加強向高噪音工地宣傳職業性失聰補償計劃及有關僱員的權益，上述各項錄得近年的新高數字。

向普羅大眾及投身於高噪音工作的工友推廣保護聽覺的重要性，確保防患於未然是我們的首要任務之一。管理局於年內繼續致力探訪位於港島、九龍及新界各區的高噪音工地並推行保護聽覺教育，另外亦為工友們提供免費及即時的初步聽覺篩查評估。此類教育活動於本報告年度已直接服務了約 3 400 名受聘於不同高噪音場地的工友，行之有效地加強了他們對職業性失聰補償計劃和保護聽覺的認知。隨著管理局於各公眾傳播平台安排的宣傳，向管理局查詢及遞交職聰補償申請的數字在近數年亦持續增加。

在本報告年度，管理局共收到 459 宗補償申請，其間有 256 宗個案被審批為合資格而成功獲得補償，涉及的補償金總額約港幣 2,728 萬元，當中包括 201 宗首次補償和 55 宗再次補償申請的個案。另一方面，管理局於年內接獲了 646 宗關於資助罹患職聰人士購買、維修和更換聽力輔助器具的申請，當中有 94 宗是首次提交的。同期，管理局批准了 624 宗申請，資助總額約為港幣 347 萬元。助聽器仍是申請資助購買的主要項目，佔聽力輔助器具資助計劃整體開支的 92.3%。

2017/18 was a successful, yet challenging year for the Occupational Deafness Compensation Board (the Board). We hit record high figures in recent years for various aspects including the number of applications for occupational deafness (OD) compensation, the number of approved cases, the total compensation amount, expenses on financing hearing assistive devices (HAD), and the number of rehabilitation activities. Given the launching of multiple large-scale infrastructure and development projects in Hong Kong and that many applicants who were approved OD compensation came from the construction industry, coupled with the Board's proactive strengthened effort to publicise the Occupational Deafness Compensation Scheme and employees' benefits to noisy workplaces, the foregoing record high figures in recent years were registered.

Since prevention is better than cure, one of our prime missions is to promote to the general public and workers engaged in noisy occupations the importance of hearing conservation. In the year, the Board spared no effort to keep on paying safety visits to noisy workplaces located in Hong Kong Island, Kowloon and the New Territories to conduct our hearing conservation education. In addition, we also provided the workers with our complimentary and onsite audiometric screening service. These types of education programme served approximately 3 400 workers being employed at different noisy workplaces, effectually enhancing their awareness and understanding on the Occupational Deafness Compensation Scheme and hearing conservation. With concerted publicity arrangements made on mass media platforms, the number of enquiries and applications for OD compensation has been constantly increasing in recent years.

For the year under review, the Board received a total of 459 applications for compensation. During the same period, a total payout of about HK\$27.28 million was paid for 256 approved cases consisting of 201 first-time and 55 further applications for compensation. On the other hand, in the year the Board received 646 applications from OD persons for financing their expenses incurred in purchasing, repairing and replacing HAD including 94 first-time submissions. During the same period, the Board approved 624 applications with a total amount of approximately HK\$3.47 million paid. Acquisition of hearing aids was still the major claim which amounted to 92.3% of the total expenses of the HAD Financial Assistance Scheme.

與上一年度相比，管理局於本年審批的成功補償個案數字上升了 24.27%，而總補償金額更上升了 44.21%。關於聽力輔助器具資助計劃，局方的有關開支亦上升了 27.53%。管理局於 2017/18 年內共獲得約港幣 4,942 萬元的總收入，但基於上述的各項開支增加，本年度的總支出金額比去年上升 23.96% 至約港幣 5,636 萬元，因而錄得約港幣 694 萬元的年度虧損。

關於管理局提供的聽力復康服務，本報告年度我們舉辦了超過 30 場有關聽力復康的講座，超過 770 人次參加了有關講座或到訪管理局的聽力檢查室，接受聽力學家的個人化聽力復康評估及耳鳴分析輔導服務。此外，管理局亦安排了 437 個社群復康活動予「職聰復康網絡」的會友，這些活動錄得約 10 000 參與人次，參與者包括職聰人士及他們的家人，比上年度的參與人次增加了約 13%。因應職聰人士的總數目按年累增，管理局除了需要增加聽力輔助器具資助計劃的預算外，亦須提升復康網絡活動的數量，以確保有關人士可合理地享有復康服務。

按既定機制，《職業性失聰(補償)條例》下的補償項目金額會每兩年視乎情況調整一次。因管理局過往數年批出的職聰補償金額和聽力輔助器具的資助額按年皆有上升的趨勢，但近兩年的僱員補償保險徵款收入則錄得輕微下調，為確保管理局長遠的財政穩健，我們除審慎地處理局方的各項收入及開支外，亦須積極計劃將來，未雨綢繆，冀能成功開拓各類可獲取較高收益的方案，以便為管理局提供長期持續與穩健的財務資源。

作為主席，轉瞬間我已為管理局服務了首個 3 年任期，其間得到勞工處、各職安健團體、管理局與醫事委員會同僚莫大的支持與貢獻，我特此衷心感謝每一位。憑著您們專業的意見和群策群力，我們定必能繼續凝聚力量，務實地為香港從事各類型高噪音行業的工友服務，傳承「愛惜聽覺，避免職業性失聰」的使命。

Compared with the preceding year, the number of approved applications increased by 24.27% whilst the total compensation amount increased by 44.21% this year. Regarding the HAD Financial Assistance Scheme, our expenditure had also increased by 27.53%. In 2017/18, the Board received a total income of around HK\$49.42 million, but due to the aforesaid increased expenses, our total expenditure increased by 23.96% to about HK\$56.36 million and hence we recorded a deficit of approximately HK\$6.94 million for the year.

In relation to the aural rehabilitation services rendered by the Board, in the year under review we organised more than 30 seminars relating to aural rehabilitation, recording over 770 participations in the aural rehabilitation seminars or visiting the Board's audiology room to undergo the personalised aural rehabilitation assessment and tinnitus counselling services rendered by the audiologist. Moreover, we also arranged 437 social rehabilitation programmes for our Occupational Deafness Rehabilitation Network (ODRN) members. These programmes recorded approximately 10 000 participations by OD persons and their family members, which were about 13% more than the participations of the previous year. Owing to the increasing total number of OD persons over the years, the Board needs to increase the budget on the HAD Financial Assistance Scheme as well as the quantity of ODRN activities to ensure the parties concerned can reasonably make use of the rehabilitation services.

In accordance with the established mechanism, the amounts of compensation items under the Occupational Deafness (Compensation) Ordinance are adjusted every two years where appropriate. Since both the amounts of OD compensation and financial assistance for HAD approved in recent years showed a trend of year-on-year increase, whereas income from the Employees' Compensation Insurance Levies registered slight decreases in the recent two years, in pursuance of ensuring our long-term financial stability, aside from our prudent planning and control on various sources of income and expenditure, we must be proactive in planning out our future in the hope of exploring various proposals that could generate better returns, so that sustainable and stable financial resources could be provided for the Board in the long run.

As the Chairman, I have accomplished the first 3-year term of serving the Board in the twinkling of an eye. During this period, I got enormous support and contribution from the Labour Department, various occupational safety and health organisations, my fellow members of the Board and the Medical Committee. I hereby would like to express my heartfelt gratitude to all of you. On account of your expertise, collective wisdom and efforts, I trust we would continue to cohere our strengths to effectively serve the workforce engaged in various noisy occupations in Hong Kong, passing on the vision of "Cherishing Our Hearing, Avoiding Occupational Deafness".

陸偉成 醫生
Dr Luk Wai-sing, Albert

職業性失聰補償管理局 主席
Chairman, Occupational Deafness Compensation Board

職業性失聰補償管理局簡介

Profile of the Occupational Deafness Compensation Board

根據《職業性失聰(補償)條例》(香港法例第 469 章) (《條例》)，管理局於 1995 年 6 月 1 日成立，負責執行以下由《條例》所賦予的職能：

- (一) 按法例的規定管理職業性失聰補償基金；
- (二) 處理及裁定職聽補償的申請；
- (三) 處理及裁定有關付還或直接支付聽力輔助器具開支的申請；
- (四) 進行或資助教育及宣傳活動，以防止因工作而罹患噪音所致的失聰；及
- (五) 為因工作而罹患噪音所致的失聰的人士進行或資助復康計劃。

經香港特別行政區行政長官委任，管理局由 9 位成員組成，分別代表僱主、僱員、醫學界專業人士及公職人員。管理局定期開會以訂定活動計劃的方向，同時對根據《條例》所提出的申請作出裁定。

The Board was established on 1 June 1995 under the Occupational Deafness (Compensation) Ordinance (Cap.469) (the Ordinance). It is responsible for carrying out the following functions under the Ordinance:

- (1) to manage the Occupational Deafness Compensation Fund in accordance with the law;
- (2) to process and determine applications for OD compensation;
- (3) to process and determine applications for reimbursement or direct payment of expenses for HAD;
- (4) to conduct or finance educational and publicity programmes for the purpose of preventing noise-induced deafness by reason of employment; and
- (5) to conduct or finance rehabilitation programmes for persons suffering from noise-induced deafness by reason of employment.

The Board consists of 9 members, who are appointed by the Chief Executive of the Hong Kong Special Administrative Region, including representatives of employers, employees, medical professionals and public officers. It meets regularly to set directions on the programmes of activities to be carried out and to determine applications made under the Ordinance.

職業性失聰補償管理局成員

Membership of the Occupational Deafness Compensation Board (ODCB) (2017.4.1 – 2018.3.31)



陸偉成醫生
Dr LUK Wai-sing, Albert

管理局主席
(耳鼻喉專科醫生)
ODCB Chairman
(ENT medical practitioner)



顏吳餘英女士
榮譽勳章，太平紳士
Mrs NGAN NG Yu-ying,
Katherine, MH, JP

僱主代表
Representing employers



伍新華先生
榮譽勳章
Mr NG San-wa,
Lawrence, MH

僱主代表
Representing employers



李秀琼女士
Ms LEE Sau-king, Amy

僱員代表
Representing employees



黃平先生
Mr WONG Ping

僱員代表
Representing employees



黃望斯醫生
Dr WONG Mong-sze, Marcus

醫院管理局醫生
Medical practitioner of
the Hospital Authority



何雅兒醫生
Dr HO Nga-yi, Fiona

耳鼻喉專科醫生
ENT medical practitioner



梁禮文醫生
太平紳士
Dr LEUNG Lai-man,
Raymond, JP

衛生署社會醫學
(職業健康)顧問醫生
(至 2017.12.17 止)
Consultant, Community Medicine
(Occupational Health)
Department of Health
(Up to 2017.12.17)



何孟儀醫生
太平紳士
Dr HO Mang-ye,
Mandy, JP

衛生署社會醫學
(職業健康)顧問醫生
(由 2017.12.18 起)
Consultant, Community Medicine
(Occupational Health)
Department of Health
(From 2017.12.18)



畢詠彤女士
Ms BUT Wing-tung, Christine

勞工處高級勞工事務主任
Senior Labour Officer
Labour Department



吳惠英女士
Ms NG Wai-ying, Erica

管理局行政總監(秘書)
ODCB Executive Director
(Secretary)

職業性失聰醫事委員會簡介

Profile of the Occupational Deafness Medical Committee

職業性失聰醫事委員會(醫事委員會)是根據《條例》而成立的另一個法定組織，其職能是就聽力評估及為職聽人士配備聽力輔助器具事宜向管理局提供技術、醫學及專業方面的意見。醫事委員會共有 5 名成員，他們分別是醫事或聽力學方面的專家。

The Occupational Deafness Medical Committee (the Medical Committee) is another statutory body established under the Ordinance. Its function is to advise the Board on the technical, medical and professional aspects of hearing assessment and provision of HAD to OD persons. The Medical Committee comprises 5 members who are specialists of the medical profession or expert in the field of audiology.

職業性失聰醫事委員會成員

Membership of the Occupational Deafness Medical Committee (2017.4.1 - 2018.3.31)



何偉權醫生
Dr HO Wai-kuen

由醫院管理局提名
Nominated by
Hospital Authority



梁禮文醫生
太平紳士
Dr LEUNG Lai-man,
Raymond, JP

由衛生署提名
(至 2017.12.17 止)
Nominated by
Department of Health
(Up to 2017.12.17)



魏智文醫生
Dr NGAI Chi-man

由香港醫學專科學院
香港耳鼻喉科醫學院提名
Nominated by
Hong Kong College of
Otorhinolaryngologists
Hong Kong Academy of Medicine



霍佩珠醫生
Dr FOK Pui-chu, Joan

由香港醫學專科學院
香港社會醫學學院提名
Nominated by
Hong Kong College of
Community Medicine
Hong Kong Academy of Medicine



甘志珊博士
Dr KAM Chi-shan, Anna

由香港聽力學會提名
Nominated by
Hong Kong Society of Audiology



陳英偉先生
Mr CHAN Ying-wai, Alfred

管理局營運監督(秘書)
ODCB Director of Operations
(Secretary)

職業性失聰補償計劃的申請及裁定

Application and Determination for the Occupational Deafness Compensation Scheme

職聽是香港最常見的職業病之一，其成因是由於工作關係長期暴露於高噪音之下，而導致內耳的神經細胞受到損害。當這些神經細胞被損害或破壞後便不能復原，因此造成的聽力損害是永久性和不能治愈的。

職業性失聰補償計劃向那些因受僱從事指定高噪音工作而罹患噪音所致的聽力損失的僱員提供補償，申請人須符合《條例》中有關職業及失聰方面的規定，才符合資格獲得補償。職業性失聰補償計劃的規定及補償計算方法載於附錄 1 內。

OD is one of the most common occupational diseases detected in Hong Kong. It is caused by prolonged exposure to high level of noise at work, which results in the damage of the nerve cells of the inner ear. Once damaged or destroyed, these nerve cells will not recover. The resulting hearing impairment will be permanent and cannot be cured.

The Occupational Deafness Compensation Scheme provides for the payment of compensation to those employees who suffer from noise-induced hearing loss due to employment in specified noisy occupations. Applicants have to fulfil both the occupational and hearing loss requirements as stipulated by the Ordinance in order to be entitled to receiving compensation. Requirements and calculation methods for the Occupational Deafness Compensation Scheme are given at Appendix 1.

接獲的申請 Applications Received

在 2017/18 年度，管理局共接獲 459 宗職聽補償申請如下：

- 首次補償(圖表 1) 363
- 再次補償(圖表 2) 96
- 過往曾被管理局拒絕的
單耳聽力損失補償 0

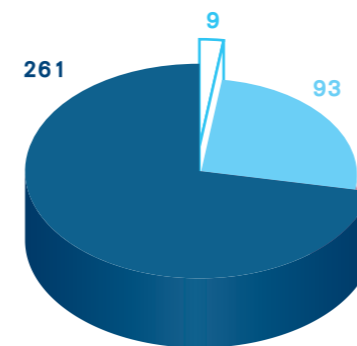
During the year 2017/18, the Board received a total of 459 applications for OD compensation with the following breakdown:

- Compensation for the first time (Figure 1) 363
- Further compensation (Figure 2) 96
- Compensation for hearing loss in only one ear
previously refused by the Board 0

圖表 1
Figure 1

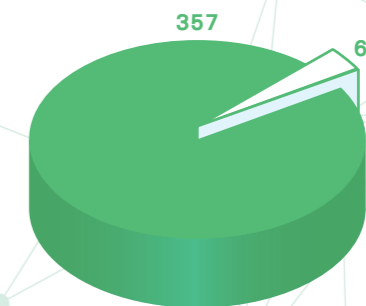
申請人年齡及性別統計(首次補償)
Profile of Applicants by Age and Gender (First-time Compensation)

年齡 Age	40 歲以下 Under 40	40 至 56 歲以下 40 to under 56	56 歲或以上 56 or above	總和 Total
申請人數目 No. of Applicants	9	93	261	363
比率 Percentage	2.5%	25.6%	71.9%	100%



年齡 AGE

- 40 歲以下
Under 40
- 40 至 56 歲以下
40 to under 56
- 56 歲或以上
56 or above



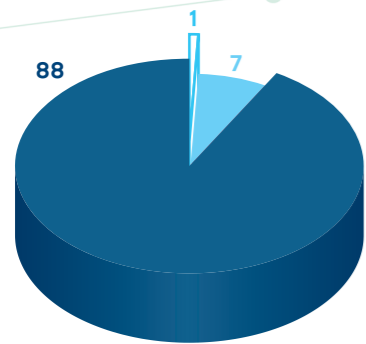
性別 GENDER

- 男性
Male
- 女性
Female

圖表 2
Figure 2

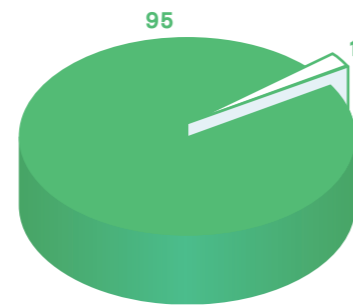
申請人年齡及性別統計(再次補償)
Profile of Applicants by Age and Gender (Further Compensation)

年齡 Age	40 歲以下 Under 40	40 至 56 歲以下 40 to under 56	56 歲或以上 56 or above	總和 Total
申請人數目 No. of Applicants	1	7	88	96
比率 Percentage	1%	7.3%	91.7%	100%



年齡 AGE

- 40 歲以下
Under 40
- 40 至 56 歲以下
40 to under 56
- 56 歲或以上
56 or above



性別 GENDER

- 男性
Male
- 女性
Female

在本報告年內，有 363 名工友向管理局提交首次的職聽補償申請，他們大部份是從事使用機動工具研磨、開鑿、切割或衝擊石塊的工作(38.6%)，其次是在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作(25.1%)，以及研磨金屬的工作(18.5%)。有關申請首次職聽補償的人士的工作統計資料分析載於附錄 2 內。

同期，有 96 名工友向管理局申請再次補償，大部份的申請人是從事使用機動工具研磨、開鑿、切割或衝擊石塊的工作(48.0%)，其次是在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作(24.0%)，以及研磨金屬的工作(16.7%)。有關申請再次職聽補償的人士的工作統計資料分析載於附錄 3 內。

For the year under review, the Board received 363 applications for OD compensation for the first time. The majority of the applicants were engaged in the use of power driven grinding, chiselling, cutting or percussive tools on rocks (38.6%). The next largest group involved those who worked near internal combustion engines, turbines, pressurised fuel burners or jet engines (25.1%), followed by those who engaged in metal grinding (18.5%). A set of the occupational profiles of the applicants who applied for first-time OD compensation is given at Appendix 2.

During the same period, the Board received 96 applications for further compensation. The majority of the applicants were engaged in the use of power driven grinding, chiselling, cutting or percussive tools on rocks (48.0%), while those engaged in working near internal combustion engines, turbines, pressurised fuel burners or jet engines (24.0%) were the next largest group of applicants, followed by those engaged in metal grinding (16.7%). A set of the occupational profiles of the applicants who applied for further OD compensation is given at Appendix 3.

申請的處理 Applications Processed

在本報告年內，管理局批准了 256 宗申請，批出的補償款額為港幣 27,284,549 元。以下是獲批准的個案分類概覽：

For the year under review, the Board approved 256 applications with a total compensation amount of HK\$27,284,549 paid. A breakdown of the applications approved by their respective types is as follows:

	批准申請數目 Number of Approved Applications	補償款額支出(港元) Amount of Compensation Paid (HK\$)
首次補償 Compensation for the first time	201	21,951,307.30
再次補償 Further compensation	55	5,333,241.22
總數 Total:	256	27,284,548.52

在 201 名成功獲得首次補償的申請人中，有過半數的人士(61.2%)的較佳耳朵的聽力損失程度是在 50 分貝之下(圖表 3)，大部份的成功申請人(89.6%)的永久喪失工作能力的程度不超過 20%，平均發放給每位的補償金額為港幣 109,210 元(圖表 4)。

另一方面，在 55 名成功獲得再次補償的申請人中，有大部份的申請人(81.8%)的較佳耳朵的聽力損失程度是在 60 分貝之下(圖表 5)，絕大部份(96.4%)的進一步永久喪失工作能力之百分比為 1% 至 20.5%，平均發放的再次補償金額為港幣 96,968 元(圖表 6)。兩組有關獲發首次及再次補償人士的聽力損失程度分析分別載於附錄 4 及附錄 5 內。

總括而言，管理局於 2017/18 年度收到共 459 份補償的申請，其間批准了 256 宗個案。有關最近 3 年的職聽補償申請及獲批個案數字載於附錄 6 內。

Regarding these 201 applicants who successfully received compensation for the first time, more than half (61.2%) suffered a hearing loss of less than 50dB in the better ear (Figure 3) and a majority (89.6%) of them suffered from a permanent incapacity of not greater than 20%. The average amount of compensation awarded was HK\$109,210 (Figure 4).

On the other hand, for the 55 applicants who successfully received further compensation, a majority (81.8%) of them suffered a hearing loss of less than 60dB in the better ear (Figure 5) and a large majority (96.4%) of them suffered from an additional percentage of permanent incapacity ranged from 1% to 20.5%. The average amount of further compensation paid was HK\$96,968 (Figure 6). Two sets of analysis of approved cases of first-time and further compensation by level of hearing loss are at Appendix 4 and Appendix 5 respectively.

In conclusion, in 2017/18 the Board received 459 applications and approved 256 cases. A table showing applications versus approved cases of OD compensation for the most recent 3 years is at Appendix 6.

圖表 3
Figure

成功獲批個案的聽力損失統計(首次補償) Approved Cases by Level of Hearing Loss (Compensation for the First Time)		
聽力程度 (分貝) Hearing Level (dB)	較佳的耳朵 Better Ear	較差的耳朵 Worse Ear
<40	55	不適用 N.A.
40 – 49	68	78
50 – 59	55	57
60 – 69	17	41
70 – 79	3	15
80 – 89	2	5
90 或以上 90 or above	1	5
總數 Total:	201	201

圖表 4
Figure

成功獲批個案的支付補償統計(首次補償) Approved Cases by Compensation Payment (Compensation for the First Time)		
永久喪失工作能力百分比 Percentage of Incapacity	個案數目 No. of Cases	支付總額(港元) Total Payment (HK\$)
0.5%	29	177,327
1%-4.5%	60	1,665,963
5%-10%	42	3,396,248
11%-20%	49	8,737,742
21%-30%	15	4,248,201
31%-40%	3	1,284,430
41%-50%	2	1,216,244
51%-60%	1	1,225,152
總數 Total:	201	21,951,307
平均補償金額 Average Compensation Paid: 109,210		

圖表 5
Figure

成功獲批個案的聽力損失統計(再次補償) Approved Cases by Level of Hearing Loss (Further Compensation)		
聽力程度 (分貝) Hearing Level (dB)	較佳的耳朵 Better Ear	較差的耳朵 Worse Ear
<40	1	不適用 N.A.
40 – 49	19	4
50 – 59	25	28
60 – 69	8	16
70 – 79	1	4
80 – 89	1	1
90 或以上 90 or above	0	2
總數 Total:	55	55

圖表 6
Figure

成功獲批個案的支付補償統計(再次補償) Approved Cases by Compensation Payment (Further Compensation)		
進一步 永久喪失工作能力百分比 Additional Percentage of Incapacity	個案數目 No. of Cases	支付總額(港元) Total Payment (HK\$)
0.5%	0	不適用 N.A.
1%-4.5%	16	445,615
5%-10.5%	28	2,475,206
11%-20.5%	9	1,568,289
21%-30.5%	1	340,457
31%-40.5%	1	503,674
41%-50.5%	0	不適用 N.A.
51%-59.5%	0	不適用 N.A.
總數 Total:	55	5,333,241
平均補償金額 Average Compensation Paid: 96,968		

在本報告年內被拒的 162 宗首次補償申請，有 142 宗(87.7%)是由於有關申請未能符合失聰方面的規定，而其餘的 20 宗(12.3%)則由於有關申請未能符合職業方面的規定。此外，有 21 名申請人自行撤銷申請。

關於 47 宗被拒的再次補償申請，有 46 宗(97.9%)是由於有關申請未能符合失聰方面的規定，而其餘的一宗申請(2.1%)則未能符合職業方面的規定。此外，有 4 名申請人自行撤銷申請(圖表 7)。

Regarding the 162 applications for compensation for the first time being refused during the year under review, 142 applications (87.7%) were due to failure to meet the hearing loss requirements whereas 20 applications (12.3%) failed to meet the occupational requirements. On the other hand, 21 applicants had withdrawn the applications by themselves.

With respect to the 47 applications for further compensation being refused, 46 of them (97.9%) could not meet the hearing loss requirements whereas one application (2.1%) failed to meet the occupational requirements. On the other hand, 4 applicants had withdrawn the applications by themselves (Figure 7).

圖表 7
Figure

2017/18 年已處理申請的結果統計 Breakdown of Applications Processed in the Year 2017/18		
	個案數目(首次補償) No. of Cases (Compensation for the First Time)	個案數目(再次補償) No. of Cases (Further Compensation)
批准支付補償 Compensation payment approved	201	55
未能符合失聰規定 Failed to meet hearing loss requirements	142	46
未能符合職業規定 Failed to meet occupational requirements	20	1
沒有出席聽力測驗 Failed to attend hearing assessment	0	0
撤銷 Withdrawn	21	4

聽力輔助器具的資助計劃

Financial Assistance Scheme for Hearing Assistive Devices

凡任何有資格根據《條例》獲得補償的人士，若因噪音導致聽力受損而需要配備聽力輔助器具，經醫事委員會審批後可申請資助因取得、裝配、修理或保養該等器具而招致的合理開支。每名合資格人士首次申請購買及裝配聽力輔助器具的數額以港幣 16,470 元為上限，而可申請資助的開支總額合共不可超過港幣 57,110 元。

在 2017/18 年度，管理局接獲了 646 宗資助聽力輔助器具的申請，其中 94 宗是首次申請。年內，管理局批准了 624 宗申請，合共支出的款額約為港幣 347 萬元。助聽器是申請資助購買的主要項目，佔資助計劃整體開支的 92.3%。

Any person who is entitled to compensation under the Ordinance may also apply for the reasonable expenses incurred in the acquisition, fitting, repair or maintenance of HAD in connection with his/her noise-induced deafness subject to the Medical Committee's determination. For the first-time application relating to the acquisition and fitting of HAD, the claimed amount is subject to a maximum of HK\$16,470 for each eligible person. The aggregate amount of financial assistance given to each eligible person under the scheme shall not exceed HK\$57,110.

In 2017/18, 646 applications for financing HAD were received by the Board, of which 94 were first-time applications. In the year, the Board approved 624 applications with a total amount of approximately HK\$3.47 million paid. Acquisition of hearing aids was the major claim which amounted to 92.3% of the total expenses of the scheme.

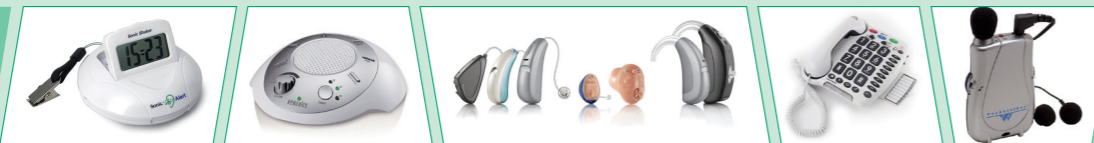


根據《條例》，聽力輔助器具包括：

- (1) 助聽器；
- (2) 經特別設計以供有聽力困難人士使用的電話擴音器；
- (3) 設有閃燈或其他視像裝置以表示鈴聲的桌面電話；
- (4) 管理局根據醫事委員會的意見裁定罹患噪音所致的失聰人士在與該失聰情況有關連的情況下合理地需要使用的任何器具；或
- (5) 上述聽力輔助器具的任何部件或配件。

Under the Ordinance, HAD shall include:

- (A) hearing aid;
- (B) telephone amplifier specially designed for use by persons with hearing difficulty;
- (C) desktop telephone with flashing light or other visual device to indicate ringing;
- (D) any device the use of which by a person suffering from noise-induced deafness is determined by the Board, upon the advice of the Medical Committee, to be reasonably necessary in connection with such deafness; or
- (E) any accessories or parts of the above HAD.



教育及宣傳工作報告

Report on Education and Publicity



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巡迴展覽及推廣活動

Roving Exhibitions and Promotional Activities

管理局於報告年內繼續致力推行一系列的教育及宣傳活動，於2017年10月22日舉辦了年度的巡迴展覽開展禮，管理局一眾成員到場向參與的公眾人士宣傳職聽的預防方法。因職聽是永久的神經性聽力損失，沒有方法可以治療，故此管理局一向致力推行廣泛的教育及宣傳活動，向公眾人士及於高噪音行業工作之僱員解釋防患於未然的重要性。其後，管理局亦於港島、九龍及新界各區舉辦了共13場的巡迴展覽及聯辦教育推廣活動，有效地接觸公眾社群和高噪音行業的工友。

In the year under review, the Board kept on striving hard to carry out a series of educational and promotional programmes. On 22 October 2017, we organised the kick-off ceremony of the Board's annual roving exhibitions. A group of Board members joined hands to promote to the participating audience onsite the way of preventing OD. Since OD is a permanent sensorineural hearing loss which cannot be cured, the Board has been sparing no effort to conduct a wide variety of educational and promotional activities to explain to the public and workers engaged in noisy occupations the importance of avoiding hearing loss. Thereafter, the Board staged 13 roving exhibitions and joint educational promotion events at various districts in Hong Kong Island, Kowloon and the New Territories, which proved to be effective in reaching out to the public community and workers engaged in noisy occupations.



勞工及福利局副局長徐英偉太平紳士(後排右五)、管理局主席陸偉成醫生(後排中)、與一眾管理局成員攝於2017/18年的巡迴展覽開展禮上。出席之管理局成員(後排)包括：管理局營運監督陳英偉先生(左二)、僱員代表黃平先生(左三)、勞工處高級勞工事務主任畢咏彤女士(左四)、耳鼻喉專科醫生何雅兒醫生(左五)、僱主代表伍新華先生、榮譽勳章(右四)、僱員代表李秀琼女士(右三)、及管理局行政總監吳惠英女士(右二)。

Under Secretary for Labour and Welfare Mr Caspar Tsui, JP (Back row 5th from right), ODCB Chairman Dr Albert Luk (Back row middle), and a group of Board members at the 2017/18 Roving Exhibition Kick-off Ceremony. Board member participants (Back row) include: ODCB Director of Operations Mr Alfred Chan (2nd from left), Employees' Representative Mr Wong Ping (3rd from left), Senior Labour Officer of Labour Department Ms Christine But (4th from left), ENT Surgeon Dr Fiona Ho (5th from left), Employers' Representative Mr Lawrence Ng, MH (4th from right), Employees' Representative Ms Amy Lee (3rd from right), and the ODCB Executive Director Ms Erica Ng (2nd from right).



管理局主席陸偉成醫生(前圖)解釋預防職聽的重要性，並與勞工及福利局副局長徐英偉太平紳士(後圖)一起主持開展禮儀式。ODCB Chairman Dr Albert Luk (Front photo) explains the importance of preventing OD, and officiates the opening ceremony with Under Secretary for Labour and Welfare Mr Caspar Tsui, JP (Rear photo).



表演嘉賓透過宣傳教育遊戲，向現場嘉賓輕鬆講解僱主及僱員如何協力保護聽覺。Performing artistes conduct the publicity and educational games to explain to the audience how employers and employees cooperate on taking hearing protection.



職業安全及健康聯辦活動與勞工團體活動贊助計劃
Joint Functions on Occupational Safety & Health and Labour Group Activities Sponsorship Scheme

管理局於 2017/18 年內繼續以合辦形式與主要的職安健推廣機構攜手舉辦大型周年活動，其中包括與職業安全健康局合辦的聽覺保護大獎，嘉許那些在保護工人聽覺方面推動有效措施的機構，另亦繼續與勞工處及其他宣傳職安健的機構協辦建造業安全獎勵計劃、飲食業安全獎勵計劃及建造業安全分享會。

此外，管理局亦繼續鼓勵職工會和勞工團體在他們為其會員舉辦的活動內宣傳職業性失聰補償計劃及聽覺保護的訊息。管理局年內共贊助了 93 個勞工團體，總贊助額約達港幣 61 萬。約有 21 000 名工友參加了這些團體舉辦的贊助活動，當中有 20.4% 參與者是從事高噪音行業的工作。

In 2017/18, the Board kept on participating in several other major annual campaigns, including *The Hearing Conservation Best Practices Award* co-organised with the Occupational Safety and Health Council which aimed at giving recognition to organisations that had made significant efforts to implement effective measures to protect the hearing of workers. We also continued to jointly organised with the Labour Department and other prominent occupational safety promotion organisations *The Construction Industry Safety Award Scheme*, *The Catering Industry Safety Award Scheme* and *The Construction Safety Forum*.

In addition, the Board also continued to encourage trade unions and labour groups to publicise the Occupational Deafness Compensation Scheme and promote the hearing conservation message in the activities carried out for their members. In the year, a sponsorship amount of about HK\$610,000 was granted to 93 labour unions and organisations. Around 21 000 workers took part in the sponsored activities delivered by these organisations, of which 20.4% were engaged in occupations of high noise level.



管理局主席陸偉成醫生(前圖右)於建造業安全獎勵計劃頒獎典禮上接受由勞工處副處長(職業安全及健康)梁永恩太平紳士(前圖左)致送的感謝狀，另亦頒發獎座予計劃的得獎者。
 ODCB Chairman Dr Albert Luk (Right in the front photo) receives a certificate of appreciation from the Deputy Commissioner for Labour (Occupational Safety and Health) Mr Jeff Leung, JP (Left in the front photo), and also presents trophies to the winners at the Construction Industry Safety Award Ceremony.



管理局主席陸偉成醫生(中)於職業健康大獎分享會暨頒獎典禮上頒發獎座予聽覺保護大獎的得獎者。
 ODCB Chairman Dr Albert Luk (Middle) presents trophies to the Hearing Conservation Best Practices Award winners at the Occupational Health Award Forum and Award Presentation Ceremony.



勞工處處長陳嘉信太平紳士(中)與管理局主席陸偉成醫生(左五)及一眾嘉賓啟動飲食業安全獎勵計劃開幕儀式。
 The Commissioner for Labour Mr Carlson Chan, JP (middle), ODCB Chairman Dr Albert Luk (5th from left) and a group of officiating guests at the Catering Industry Safety Award Scheme.



勞工及福利局局長羅致光博士，金紫荊星章，太平紳士(前圖左)於建造業安全分享會暨頒獎典禮上致送紀念座予管理局，由管理局行政總監吳惠英女士(前圖右)代表接受。吳女士(後圖中)亦頒發獎牌予計劃的得獎者。
 Secretary for Labour and Welfare Dr the Honourable C K Law, GBS, JP (Left in the front photo) presents a trophy of appreciation to the ODCB which is received by the Board Executive Director Ms Erica Ng (Right in the front photo). Ms Ng (Middle in the rear photo) then presents medals to the award winners at the Construction Safety Forum and Award Presentation Ceremony.

工地安全探訪及入職講座 Workplace Safety Visits and Induction Talks

管理局於報告年內舉辦了共 48 場高噪音工地安全探訪及入職教育活動，超過 2 330 名受僱於不同高噪音工作場所的工友參加了講座，以了解職業性失聰補償計劃及正確保護聽覺的方法。另一方面，管理局亦繼續和高噪音行業相關的主要工會合作，舉辦特別推廣活動宣傳防止噪音危害的措施，直接向工作時暴露於高噪音的工人講解職業性失聰補償計劃的詳情。

In the year under review, the Board organised 48 safety visits and induction talks at different workplaces where noisy work processes were conducted. It was estimated that over 2 330 workers attended these talks to learn about the Occupational Deafness Compensation Scheme and the proper measures of hearing conservation. On the other hand, the Board kept on working together with major trade unions related to noisy occupations for special campaigns on avoidance of noise hazards. Details of the Occupational Deafness Compensation Scheme were explained to workers who were exposed to high levels of noise at work.



管理局與香港建造業總工會合作，定期聯辦高噪音工地安全探訪。管理局的營運監督陳英偉先生為工友講解正確保護聽覺的方法及職業性失聰補償計劃。
ODCB co-organises with the Hong Kong Construction Industry Employees General Union on regular safety visits to noisy workplaces. ODCB Director of Operations Mr Alfred Chan explains to workers the proper way to protect their hearing and the Occupational Deafness Compensation Scheme.

流動聽覺篩查服務 Mobile Audiometric Screening Service

在 2017/18 年度，管理局繼續定期派出流動驗耳專車及聽力學家親臨不同的高噪音工地，為工友們作初步及免費的聽覺篩查評估，並派發聽力保護的宣傳錦囊及免費耳塞作教育工具。此計劃旨在為從事高噪音工作的僱員提供即場及免費的聽覺健康測試服務，包括簡短的病歷查詢、耳道檢查、純音聽力篩查和結果分析。聽力學家若發現受檢驗的工友出現聽力問題，會即時向他們提出協助及建議。

In 2017/18, the Board continued to regularly send the mobile audiometric bus and audiologist to various noisy workplaces to conduct preliminary and complimentary hearing assessments for workers. Helpful tips with free ear plugs were also given away to workers as educational tools. This campaign aims at providing workers engaged in noisy occupations with onsite complimentary hearing health assessment services, including brief medical record inquiry, ear canal examination, pure-tone audiometric screening and result analysis. Should there be hearing problems with the examined workers, the audiologist would provide assistance and recommendations to them immediately.

本報告年度的計劃為約 1 050 位來自不同高噪音工地的工友提供了聽覺檢查，地點覆蓋將軍澳、秀茂坪、觀塘、九龍灣、樂富、九龍城、油麻地、尖沙咀、西九龍、葵涌、屯門、東涌、和合石、大埔、粉嶺、柴灣、北角、灣仔及香港仔。

In the year under review, about 1 050 workers from different noisy workplaces received the foregoing hearing assessment services. Workplaces being visited covered Tseung Kwan O, Sau Mau Ping, Kwun Tong, Kowloon Bay, Lok Fu, Kowloon City, Yau Ma Tei, Tsim Sha Tsui, West Kowloon, Kwai Chung, Tuen Mun, Tung Chung, Wo Hop Shek, Tai Po, Fanling, Chai Wan, North Point, Wan Chai and Aberdeen.



管理局的流動聽覺篩查服務深受各工地主管歡迎，大大減省了工友們若需到特定地點接受聽覺檢驗的交通支出及時間。
ODCB's mobile audiometric screening service is highly welcomed by the workplace administrators. Such service greatly saves the transportation costs and time incurred if workers are required to go to designated places to undergo the hearing assessments.



中國飛機服務有限公司的高級安全及品質監控經理洪偉杰先生(中)，親切接待管理局主席陸偉成醫生(右六)與一行管理局成員代表，包括勞工處高級勞工事務主任畢咏彤女士(左三)、衛生署社會醫學顧問醫生(職業健康)何孟儀醫生(左四)、僱員代表黃平先生(左五)、醫院管理局代表黃望斯醫生(左六)、僱員代表李秀琼女士(右五)及其他管理局職員。管理局代表團到訪香港國際機場停機坪，了解有關的日常運作及噪音減控措施，並提醒飛機服務公司的工友時刻謹記保護聽覺。

Mr Ricky Hung, Senior Safety and Quality Control Manager of China Aircraft Services Limited (Middle) warmly welcomes ODCB Chairman Dr Albert Luk (6th from right) and a group of ODCB member delegates, including Senior Labour Officer of Labour Department Ms Christine But (3rd from left), Consultant Community Medicine (Occupational Health) of Department of Health Dr Mandy Ho (4th from left), Employees' Representative Mr Wong Ping (5th from left), Hospital Authority Representative Dr Marcus Wong (6th from left), Employees' Representative Ms Amy Lee (5th from right), and a number of ODCB staff. The ODCB delegates pay a visit to the apron of the Hong Kong International Airport to learn about their daily operations and noise control measures. They also remind the aircraft service workers to protect hearing all the time.

復康服務及活動報告

Report on Rehabilitation Services and Programmes

在《條例》下，管理局被賦予權力為罹患職聽的人士舉辦或資助推行復康計劃，服務內容包括聽力復康、社群復康及職業復康。這些計劃的目標是幫助職聽人士克服因聽力損失帶來的不便，而所有的復康活動均在由管理局及其夥伴機構組成的「職聽復康網絡」下舉行。

Empowered by the Ordinance, the Board is responsible for conducting and financing rehabilitation programmes for OD persons. Such programmes include aural rehabilitation, social rehabilitation and vocational rehabilitation activities. The mission of such programmes is to help OD sufferers overcome their handicap brought about by the ailment. All the rehabilitation activities are organised under the name of ODRN, a set-up formed by the Board and its partnering organisations.

聽力復康計劃

Aural Rehabilitation Programmes

聽力復康計劃旨在透過向職聽人士提供適合的聽力輔助器具及訓練有效的溝通技巧，協助他們克服聽障。於報告年內，超過 770 人次參加了由管理局安排的聽力復康講座或到訪管理局的聽力檢查室，接受聽力學家的個人化聽力復康評估及耳鳴分析輔導服務。隨著「聽力輔助器具資助計劃」下的首次申請資助限額及總資助限額自 2017 年 4 月起有所上升，職聽人士較願意主動諮詢管理局的聽力學家有關聽力輔助器具的新科技資訊。此情況增加了驗配新裝備的申請，包括驗配首個助聽器、新的輔助聽力裝置及更換舊裝備。透過新設備的諮詢和驗配流程，職聽人士更明白患者的聽力及 / 或耳鳴問題，亦可更具信心地尋求有效的解決方案和協助。

為了向職聽人士介紹「聽力輔助器具資助計劃」下的最新資助額，管理局在 2017/18 年度為他們舉辦了超過 30 場有關驗配助聽器及聽力輔助器具的工作坊及講座。除了管理局之聽力學家出席講解配戴助聽器的益處及如何選配合適的助聽器具外，管理局及「職聽復康網絡」的職員亦向與會者介紹申請資助聽力輔助器具費用的程序，及配備助聽器後的其他服務。

The objective of aural rehabilitation programmes is to help OD persons overcome the hearing impairment through the provision of suitable HAD and development of effective communication skills. In the year under review, we recorded over 770 participations in the aural rehabilitation seminars or visiting the Board's audiology room to undergo the personalised aural rehabilitation assessment and tinnitus counselling services rendered by the audiologist. Following the increases of the financing limit for first-time applications and the aggregate financing limit under the HAD Financial Assistance Scheme with effect from April 2017, OD persons are now more willing to proactively consult the Board's audiologist about HAD with more advanced technology. As such, it increased the number of applications for new devices being fitted including the first hearing aids, new assistive listening devices and their replacements. Through the new device consultation and fitting processes, it is believed that OD persons would understand more about the sufferers' hearing and/or tinnitus problems, and also have more confidence in seeking effective solutions and assistance.

In order to update OD persons on the latest financing limits under the HAD Financial Assistance Scheme, in 2017/18 the Board organised more than 30 workshops and seminars for information on hearing aids and other assistive devices. Apart from having the Board's audiologist to deliver talks on the use of hearing aids and how to choose a suitable device, staff of the Board and ODRN also briefed participants on the procedures of applying for the HAD Financial Assistance Scheme and other follow-up services available to them.



管理局的聽力學家黎珊珊博士在講座中向出席的職聽人士及其親友講解各類聽力輔助器具的功能，與會者一起積極學習如何增強溝通能力的技巧。
ODCB audiologist Dr Sandy Lai explains to participating OD persons, their families and friends on the functions of various HAD.
Participants learn how to improve their communication skills together.

一些使用者在取得新的助聽器後需要時間和努力去適應配戴該器具，管理局就此亦為他們舉辦驗配助聽器後講座，藉此指導他們如何有效地使用助聽器及提升溝通能力。在講座中，管理局之聽力學家和社工與參加者分享使用助聽器和其他因失聰而需要使用的器具之技巧，及如何建立使用助聽器時的正確態度。

Some hearing aids users would take time and efforts in adapting to the new devices after acquiring them. Therefore, the Board also organised post-fitting seminars for the hearing aids users. The objective was to give advice to them on how to better use their hearing aids so as to enhance their communications capability. In the seminars, the Board's audiologist and social worker shared with the participants tips and tricks on how to make better use of hearing aids and other devices which are reasonably required in connection with the noise-induced deafness. The right attitudes in the use of hearing aids were also shared among participants.

助聽器及耳鳴遮蔽器試用計劃 Hearing Aid and Tinnitus Masker Trial Scheme



助聽器試戴計劃的構思，是幫助那些對使用助聽器持保留態度的職聽人士。另一方面，為幫助受耳鳴困擾的職聽人士，管理局繼續推出不同類型的耳鳴遮蔽器試用計劃。

在計劃下，參加者可在一個月內免費試用助聽器、座枱式耳鳴遮蔽器和具備耳鳴遮蔽功能的掛耳式助聽器。在試用之前，聽力學家先與職聽人士會面，以推薦適合的處理方法並深入探討其可行性。管理局希望藉著試戴計劃這平台，讓參與者對助聽器和耳鳴遮蔽器建立合理的期望；從長遠目標來看，提升計劃的實際使用率和用戶滿意度。

The hearing aid trial scheme was designed to help those OD persons who have reservation about using hearing aids. On the other hand, with the aim of assisting OD persons suffering from discomfort caused by tinnitus, the Board continued to launch the trial scheme for various tinnitus maskers.

Under the scheme, participants could try out hearing aids, desktop tinnitus maskers and behind-the-ear hearing aids with tinnitus masking feature free of charge for a period of one month. Prior to the trial, the OD persons would be interviewed, followed by an in-depth discussion on the feasibility of individualised management approaches recommended by the audiologist. The Board hopes to make use of such trial scheme to serve as a platform where participants could develop reasonable expectations on hearing aids and tinnitus maskers. In the long run, it aims to raise the practical utilisation and users' satisfaction of the scheme.

社群復康計劃 Social Rehabilitation Programmes

透過與香港聾人福利促進會、工業傷亡權益會及香港建造業總工會 3 間機構的合作，管理局以「職聰復康網絡」的名義舉辦了多種類的社群復康活動予職聰人士。這些活動旨在協助職聰人士面對聽障的問題，並鼓勵他們重新融入日常社交生活。有關活動包括主題聚會、興趣小組、戶外參觀及旅行、教育講座和健康檢查等等。

在 2017/18 年度，管理局為職聰人士舉辦了 437 個社群復康活動。這些活動皆深受「職聰復康網絡」會友歡迎，目標以擴闊他們的社交圈子，並提高他們與別人溝通的興趣及技巧為大前提。「職聰復康網絡」的工作人員經常透過不同渠道，盡力接觸所有職聰人士，希望能向他們提供適當的協助。於本報告年度內，這些社群復康服務活動錄得約 10 000 參與人次，參與者包括職聰人士及他們的家人，比上年度的參與人次增加了約 13%。

針對一些非活躍參加復康活動的人士，「職聰復康網絡」職員亦積極地透過關懷探訪和問暖電話等方式去了解他們近況。在 2017/18 年度，「職聰復康網絡」安排了 21 節愛心大使服務，132 次關懷探訪往職聰會友之住所、安老院或醫院等地點，和約 6 750 次問暖電話予有關人士。

Joining forces with 3 organisations, namely the Hong Kong Society for the Deaf, Association for the Rights of Industrial Accident Victims and Hong Kong Construction Industry Employees General Union, the Board organised a wide spectrum of fascinating social rehabilitation activities under the name of ODRN for the interest of OD persons. These programmes aimed at helping OD persons face the problems led by hearing impairment and also helping them re-integrate into daily social life. Related activities included thematic gatherings, interest groups, outdoor visits and picnics, educational talks and health check sessions, to name just a few.

In 2017/18, the Board organised 437 social rehabilitation activities for OD persons. Highly welcomed by ODRN members, these activities aimed at broadening their social circles and strengthening their motivation and skills to communicate with others. Staff of ODRN always try hard to reach out to all OD persons via different channels so as to provide them with relevant services. During the year, these social rehabilitation programmes recorded approximately 10 000 participations by OD persons and their family members, which were about 13% more than the participations of the previous year.

Targeting on those OD persons who were not active in taking part in the social rehabilitation activities, ODRN staff had made special efforts in reaching out to them by means of paying caring visits and making telephone calls so as to catch up with them. In 2017/18, ODRN had arranged 21 sessions of caring ambassador services, 132 caring visits to the residences, elderly homes or hospitals where ODRN members were staying at, and made about 6 750 greeting calls to the people concerned.

職業復康計劃 Vocational Rehabilitation Programmes

職業復康計劃旨在向那些仍有就業能力及意願的職聰人士提供職業輔導、技術培訓及職業介紹服務。計劃透過不同類型的活動，讓職聰人士認識自己的長處及對工作的要求，並且裝備自己以增加職場上的競爭力。此外，有興趣積極尋求新工作的參加者更可獲得就業配對服務。在 2017/18 年度，共有 1 348 人次參與了職業輔導資訊活動，當中有 17 名職聰人士根據他們個別的職業需要，參加了不同的技術再培訓班，部份職聰人士亦成功轉職至新的工作崗位。

To help those OD persons who still have the capability and motivation to undertake employment, the Board runs vocational rehabilitation programmes which aim at providing career counselling, job skills training and placement service for the parties concerned. Through various activities under the scheme, we assist OD persons to understand their strengths and job expectations so that they can equip themselves to increase competitiveness in the job market. In addition, job matching services are offered to interested participants under such programmes. In 2017/18, 1 348 participations were recorded for career counselling information sessions of which 17 OD persons had taken part in the job skills retraining programmes based on their different vocational needs. Some of the OD persons had changed to new vocational posts successfully.



「管理局與您·開心聚一聚」

這特別節日系列活動讓職聰會友親臨管理局的辦公室，認識負責為他們提供各類服務的職員團隊，並參觀聽力檢查室及預約聽力學家的個人化聽力復康服務。年內約有 150 名職聰人士及其親友到訪，加深對管理局及各項復康服務的認識。

"ODCB and You, Meet Happily Together"

This special festive series encourages OD persons to come to the Board office to meet face-to-face with the staff team who are responsible for providing them with various services. Participants can also take the chance to visit the audiology room and make appointments with the audiologist for personalised aural rehabilitation services. In the year about 150 OD persons and their family members visited the staff team which allowed them to understand more about the Board and the various rehabilitation services.

職聰人士可轉職至新的工作崗位，如大廈保安員、園藝工作者和運輸助理等。

OD persons may change to new vocational posts such as building security guards, gardeners, transport assistants, etc.

「職聽復康網絡」活動留影
「ODRN」 Activity Snapshots



季度旅行
Seasonal Picnic



健行組
Hiking Group



紓筋活絡班
Stretching Therapy Class



健康講座
Health Talk



書法班
Calligraphy Class



國畫班
Chinese Painting Class



義工外展探訪
Volunteer Outreach Visit



園藝小組
Gardening Group

獨立核數師報告書

Independent Auditor's Report

獨立核數師報告書
致職業性失聰補償管理局各成員
(根據《職業性失聰(補償)條例》成立)

Independent Auditor's Report to the Members of Occupational Deafness Compensation Board
(Established under the Occupational Deafness (Compensation) Ordinance)

意見

本核數師(以下簡稱「我們」)已完成審核職業性失聰補償管理局(「管理局」)列載於第 27 頁至第 42 頁的財務報表,此財務報表包括於二〇一八年三月三十一日的資產負債表,與截至該日止年度的收支結算表、權益變動表及現金流量表,以及財務報表附註,包括主要會計政策概要。

Opinion

We have audited the financial statements of Occupational Deafness Compensation Board (the "Board") set out on pages 27 to 42, which comprise the statement of financial position as at 31 March 2018 and the income and expenditure account, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

我們認為,財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映 貴管理局於二〇一八年三月三十一日的財務狀況及其截至該日止年度的財務表現及現金流量,並已遵照《職業性失聰(補償)條例》的披露規定妥為編製。

In our opinion, the financial statements give a true and fair view of the financial position of the Board as at 31 March 2018, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Occupational Deafness (Compensation) Ordinance.

意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部份中作進一步闡述。根據香港會計師公會頒佈的《專業會計師道德守則》(「守則」),我們獨立於管理局,並已履行守則中的其他專業道德責任。我們相信,我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Board in accordance with the HKICPA's *Code of Ethics for Professional Accountants* (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

年報內的其他資料

管理局須對其他資料負責。其他資料包括 貴管理局在本年報內的所有資料,但不包括財務報表及我們的核數師報告。

Information other than the financial statements and auditor's report thereon

The Board is responsible for the other information. The other information comprises all the information included in the annual report, other than the financial statements and our auditor's report thereon.

我們對財務報表的意見並不涵蓋其他資料,我們亦不對其他資料發表任何形式的鑒證結論。

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

結合我們對財務報表的審計,我們的責任是閱讀其他資料,在此過程中,考慮其他資料是否與財務報表或我們在審計過程中所了解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

基於我們已執行的工作，如果我們認為其他資料存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

管理局對財務報表的責任

管理局須負責按香港會計師公會頒佈的《香港財務報告準則》及《職業性失聰(補償)條例》的披露要求，編製真實而公平的財務報表，並負責管理局認為就編製財務報表而屬必要的內部控制，確保財務報表的列報不含基於欺詐或錯誤而導致的重大錯誤陳述。

在編製財務報表時，管理局負責評估 貴管理局持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非管理局有意將 貴管理局清盤或停止經營，或別無其他實際的替代方案。

管理局負責履行監督管理局財務報告過程的責任。

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並發表包括我們意見的核數師報告。除此以外，我們的報告不可用作其他用途。我們不就本報告的內容，對任何其他人士負責或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行審計時能發現某一重大錯誤陳述存在。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或匯集起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對該等風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Board for the financial statements

The Board is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Occupational Deafness (Compensation) Ordinance, and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

The Board is responsible for overseeing the Board's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對 貴管理局內部控制的有效性發表意見。
- 評價管理局所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對管理局採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對 貴管理局的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提醒使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致 貴管理局不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否達到以公平列報的方式，中肯反映相關交易和事項。

除了其他事項外，我們與管理局溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們的審計中識別出內部控制的任何重大缺陷。

- Obtain an understanding of internal control relevant to the audit 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 Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

國富浩華(香港)會計師事務所有限公司

執業會計師

香港，二〇一八年七月十日

楊錫鴻

執業證書編號 P05206

Crowe (HK) CPA Limited

Certified Public Accountants

Hong Kong, 10 July 2018

Alvin Yeung Sik Hung

Practising Certificate Number P05206

財務報表

Financial Statements

收支結算表(截至二〇一八年三月三十一日止)

Income and Expenditure Account (for the Year Ended 31 March 2018)

		附註 Note	2018 港元 HK\$	2017 港元 HK\$
收入	INCOME			
僱員補償保險徵款 管理局分配的款項	Distribution from Employees' Compensation Insurance Levies Management Board	4	40,206,655	42,285,941
政府付款	Government payments	5	2,056,017	2,140,566
定期存款利息	Interest income from time deposits		6,641,306	5,944,547
服務費用的收入	Service fee income		520,000	450,000
			49,423,978	50,821,054
支出	EXPENDITURE			
職業性失聰補償	Occupational deafness compensation	6	27,269,093	18,785,179
關於聽力輔助器具 的資助費用	Hearing assistive devices' financial assistance expenses	7	3,471,770	2,722,471
聽力測驗開支	Hearing assessment expenses		1,358,789	719,458
宣傳及推廣計劃	Promotional and publicity programmes		7,331,350	7,233,759
復康計劃	Rehabilitation programmes		4,903,570	4,601,163
行政費用	Administrative expenses	8	11,697,112	11,108,983
租金、差餉及管理費	Rent, rates and management fee		327,372	294,198
			56,359,056	45,465,211
本年度之(虧損)/盈餘及 所有綜合(支出)/收益	(DEFICIT)/SURPLUS AND TOTAL COMPREHENSIVE (EXPENDITURE)/ INCOME FOR THE YEAR		<u>(6,935,078)</u>	<u>5,355,843</u>

第31至42頁之財務報表附註乃本財務報表之一部份。 The notes on pages 31 to 42 form part of these financial statements.

資產負債表(於二〇一八年三月三十一日)

Statement of Financial Position (as at 31 March 2018)

		附註 Note	2018 港元 HK\$	2017 港元 HK\$
非流動資產	NON-CURRENT ASSET			
物業、廠房及設備	Property, plant and equipment	9	48,626,815	49,587,039
無形資產	Intangible assets	10	116,342	19,350
定期存款	Time deposit		-	110,900,000
			48,743,157	160,506,389
流動資產	CURRENT ASSETS			
應收賬款	Account receivable		52,457	-
預付款及按金	Prepayment and deposits		64,054	65,344
應收利息	Interest receivable		1,178,899	1,963,215
定期存款	Time deposits		590,900,000	485,000,000
現金及現金等值項目	Cash and cash equivalents		808,218	2,243,594
			593,003,628	489,272,153
流動負債	CURRENT LIABILITY			
應付支出	Accrued charges		2,170,243	3,266,922
流動資產淨值	NET CURRENT ASSETS		590,833,385	486,005,231
資產淨值	NET ASSETS		639,576,542	646,511,620
保留盈餘	RETAINED SURPLUS		639,576,542	646,511,620

本賬目於二〇一八年七月十日經管理局批准及授權發出。

Approved and authorised for issue by the Board on 10 July 2018.

代表管理局

On behalf of the Board

陸偉成醫生
職業性失聰補償管理局主席

Dr. Luk Wai-sing, Albert
Chairman, Occupational Deafness Compensation Board

第31至42頁之財務報表附註乃本財務報表之一部份。 The notes on pages 31 to 42 form part of these financial statements.

權益變動表(截至二〇一八年三月三十一日止)

Statement of Changes in Equity (for the Year Ended 31 March 2018)

		保留盈餘 Retained surplus (港元 HK\$)
於二〇一六年四月一日	Balance at 1 April 2016	641,155,777
年內盈餘及所有綜合收益	Surplus and total comprehensive income for the year	<u>5,355,843</u>
於二〇一七年三月三十一日及二〇一七年四月一日	Balance as at 31 March 2017 and 1 April 2017	646,511,620
年內虧損及所有綜合支出	Deficit and total comprehensive expenditure for the year	<u>(6,935,078)</u>
於二〇一八年三月三十一日	Balance as at 31 March 2018	<u>639,576,542</u>

第31至42頁之財務報表附註乃本財務報表之一部份。 The notes on pages 31 to 42 form part of these financial statements.

現金流量表(截至二〇一八年三月三十一日止)

Statement of Cash Flows (for the Year Ended 31 March 2018)

		2018 港元 HK\$	2017 港元 HK\$
經營業務	OPERATING ACTIVITIES		
本年度(虧損)/盈餘	(Deficit)/surplus for the year	(6,935,078)	5,355,843
調整：	Adjustments for:		
利息收入	Interest income	(6,641,306)	(5,944,547)
折舊	Depreciation	1,097,356	1,052,533
攤銷	Amortisation	<u>63,008</u>	<u>9,675</u>
營運資金變動	Changes in working capital		
增加應收賬款	Increase in account receivable	(52,457)	-
減少/(增加)預付款及按金	Decrease/(increase) in prepayment and deposits	1,290	(8,504)
(減少)/增加應付賬款	(Decrease)/increase in accrued charges	<u>(1,096,679)</u>	<u>668,018</u>
經營活動之現金(流出)/ 流入淨值	CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES	(13,563,866)	1,133,018
投資活動之現金流量	INVESTING ACTIVITIES		
減少/(增加)定期存款	Decrease/(increase) in time deposits	5,000,000	(5,200,000)
已收利息	Interest received	7,425,622	4,967,621
購入物業、廠房及設備	Payment for the purchases of property, plant and equipment	(137,132)	(60,950)
購入無形資產	Payment for the purchases of intangible assets	(160,000)	(29,025)
投資活動之現金流入/ (流出)淨值	NET CASH GENERATED FROM/(USED IN) INVESTING ACTIVITIES	<u>12,128,490</u>	<u>(322,354)</u>
現金及現金等值項目 (減少)/增加淨額	(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(1,435,376)	810,664
年初現金及現金等值項目	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>2,243,594</u>	<u>1,432,930</u>
年終現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>808,218</u>	<u>2,243,594</u>

第31至42頁之財務報表附註乃本財務報表之一部份。 The notes on pages 31 to 42 form part of these financial statements.

財務報表附註(截至二〇一八年三月三十一日止)

Notes to the Financial Statements (for the Year Ended 31 March 2018)

1. 法人地位

職業性失聰補償管理局(“管理局”)是根據《職業性失聰(補償)條例》(「條例」)而成立，以信託形式持有基金，並按照條例管理及運用該基金。其註冊地址及運作地點為香港九龍長沙灣長裕街 10 號億京廣場 2 期 15 樓 A-B 室。

2. 主要會計政策

a) 合規聲明

此等財務報表乃根據由香港會計師公會頒佈之所有適用香港財務報告準則，該統稱包括所有適用的個別香港財務報告準則、香港會計準則及詮釋、和香港普遍接納之會計原則之規定而編制。此等財務報表亦根據條例之規定而編制。管理局所採納的主要會計政策之概要將在下文陳述。

香港會計師公會已頒佈若干新訂及經修訂香港財務報告準則，其首次生效日期可適用於管理局的目前會計期間。附註 3 提供首次應用該等準則而引致會計政策任何變動的資料，惟該等準則須與該等財務報表中所反映本局的目前及先前會計期間有關。

b) 財務報表編製基準

本財務報表乃按歷史成本法編製。編製符合香港財務報告準則之財務報表，需管理層作出判斷、估計及假設，而該等判斷、估計及假設會影響政策之應用及所申報之資產、負債、收入及開支等數額。該等估計及相關假設乃根據過往經驗及於具體情況下被視為屬合理之多項其他因素作出，所得結果將作為判斷無法直接從其他來源獲取的資產及負債賬面值之依據。實際結果可能有別於該等估計。

該等估計及相關假設均按持續基準予以檢討。倘對會計估計的修訂只影響該期間，則有關修訂於修訂該估計的期間確認，或倘該修訂影響目前及日後期間，則於修訂期間及日後期間確認。

1. Corporate Status

The Occupational Deafness Compensation Board (the “Board”) is incorporated by virtue of the Occupational Deafness (Compensation) Ordinance (the “Ordinance”) to hold the Occupational Deafness Compensation Fund upon trust and to manage and administer the fund. The registered office and place of operation of the Board is situated at Office A-B, 15/F., Billion Plaza II, 10 Cheung Yue Street, Cheung Sha Wan, Kowloon, Hong Kong.

2. Significant Accounting Policies

a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), and accounting principles generally accepted in Hong Kong. These financial statements also comply with the requirements of the Ordinance. Significant accounting policies adopted by the Board are disclosed below.

The HKICPA has issued certain new and revised HKFRSs which are first effective or available for early adoption for the current accounting period of the Board. Note 3 provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Board for the current and prior accounting periods reflected in these financial statements.

b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis. 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 expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about 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.

管理層就來年採用對財務報表有重大影響的香港財務報告準則作出的判斷，以及估計的不確定性的主要來源會於附註 15 討論。

c) 物業、廠房及設備

物業、廠房及設備於財務狀況表按成本法減去其後之累計折舊及任何累計減值虧損(見附註 2(e))。

折舊是使用直線法將物業、廠房及設備項目扣除其估計剩餘價值(如有)，並按以下之估計可使用年期，以撇銷有關項目之成本值：

租賃土地及物業	50 年
電腦及影音設備	3 年
復康服務設備	3 年
傢俬及裝置	5 年

倘物業、廠房及設備項目之各個部分使用年期不同，則該項目之成本值按合理基準於各個部分之間分配，且各個部分單獨計算折舊。每年檢討(如有)資產之可使用年期及其剩餘價值。

歷史成本包括收購項目之直接有關開支。

其後之成本只在涉及有關項目之未來經濟利益有可能流入管理局及項目成本能可靠計量時方列入該資產之賬面值或(在適當情況下)分開確認為一項資產。重置部分之賬面值均取消確認。所有其他維修保養成本於該年的財政年度於損益中確認。

報廢或出售物業、廠房及設備項目所產生的盈虧按出售所得款項淨額與項目賬面值間之差額釐定，並於報廢或出售當日確認損益。

d) 無形資產(不包括商譽)

個別收購之無形資產

個別收購之有限可使用年期之無形資產乃按成本減累計攤銷及累計減值虧損入賬。攤銷乃按直線基準於其估計可使用年期確認。估計可使用年限及攤銷方法於各匯報期末進行審閱，而任何估計變動的影響則按前瞻基準入賬。獨立收購及無限可使用年限之無形資產乃按成本減其後累計減值虧損列賬。

電腦發展及修改	3 年
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Judgements made by management in the application of HKFRSs that have significant effect on the financial statements and major sources of estimation uncertainty are discussed in note 15.

c) Property, plant and equipment

Property, plant and equipment are stated in the statement of financial position at cost less any accumulated depreciation and any accumulated impairment losses (see note 2(e)).

Depreciation is calculated to write off the cost of items of plant and equipment, less their estimated residual values, if any, using the straight line method over their estimated useful lives as follows:

Leasehold land and buildings	50 years
IT and AV equipment	3 years
Rehabilitation service equipment	3 years
Furniture and fixtures	5 years

Where parts of an item of property, plant and equipment have different useful lives, the cost of the item is allocated on a reasonable basis between the parts and each part is depreciated separately. Both the useful life of an asset and its residual value, if any, are reviewed annually.

Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Board and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the income and expenditure account during the financial period in which they are incurred.

Gains or losses arising from the retirement or disposal of an item of property, plant and equipment are determined as the difference between the net proceeds on disposal and the carrying amount of the item and are recognised in income and expenditure account on the date of retirement or disposal.

d) Intangible assets (other than goodwill)

Intangible assets acquired separately

Intangible assets with finite useful lives that are acquired separately are carried at costs less accumulated amortisation and any accumulated impairment losses. Amortisation for intangible assets with finite useful lives is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less any subsequent accumulated impairment losses.

- System development and modification	3 years
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無形資產取消確認

當無形資產在出售時或使用時沒有未來的經濟收益，無形資產須終止確認。於終止確認無形資產時所產生之收益及虧損以出售所得款項淨額與該資產賬面值之差額計量，並於該資產取消確認之期間於損益賬確認。

e) 資產減值

來自內部及外部之資料來源乃於各報告期間結算日予以檢討，以識別資產可能出現減值或原先已確認之減值虧損不再存在或可能有減少的跡象。

倘任何有關情況存在，則會估計資產之可收回金額。

• 計算可收回金額

資產之可收回金額為其公平值減出售成本與使用價值兩者間之較高者。於評估使用價值時，估計未來現金流轉乃使用反映貨幣之時間價值及資產特定風險之現時市場評估稅前貼現率貼現至其現值。倘資產產生之現金流入並非大致上獨立於來自其他資產之現金流入，則為獨立產生現金流入之最小一組資產(即現金產生單位)釐定可收回金額。

• 確認減值虧損

當資產或資產所屬之現金產生單位之賬面值超過其可收回金額，則減值虧損於損益內確認。就現金產生單位確認之減值虧損予以分配，按比例扣除單位(或一組單位)之資產賬面值，惟資產之賬面值不會扣減至低於其個別公平值減出售成本(倘可計量)，或使用價值(倘可釐定)。

• 撥回減值虧損

倘用以釐定可收回金額之估計出現有利變動，則減值虧損予以撥回。

減值虧損之撥回限於資產賬面值於過往年度內並無確認減值虧損。減值虧損撥回於確認撥回年度計入損益。

Derecognition of intangible assets

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains and losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in profit or loss when the asset is derecognised.

e) Impairment of assets

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that the assets may be impaired or an impairment loss previously recognised no longer exists or may have decreased.

If any such indication exists, the asset's recoverable amount is estimated.

• Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e. a cash-generating unit).

• Recognition of impairment losses

An impairment loss is recognised in income and expenditure account if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses recognised in respect of cash-generating units are allocated to reduce the carrying amount of the assets in the unit (or group of units) on a pro rata basis, except that the carrying amount of an asset will not be reduced below its individual fair value less costs of disposal (if measurable), or value in use (if determinable).

• Reversals of impairment losses

An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to the income and expenditure account in the year in which the reversals are recognised.

f) 收入確認

收益按已收或應收代價的公平值計量。倘經濟利益可能會流向管理局，收入及成本(如適用)能可靠計量，於收支結算表被確認的收益如下：

- i) 利息收入
利息收入按時間比例基準計及未償付的本金及適用的實際利率確認。
- ii) 僱員補償保險徵款管理局的資源分配
由僱員補償保險徵款管理局收到的資源淨額會根據《僱員補償保險徵款條例》第 7 條確認為收入。
- iii) 政府付款
政府付款的收入會根據《職業性失聰(補償)條例》第 7 條確認為收入。
- iv) 服務費用的收入
服務費用的收入於提供服務時確認為收入。

g) 營業租約

營業租約下之應付租金乃按個別賃期以直線法在收支結算表中列賬。

h) 現金及現金等值項目

現金及現金等值項目包括銀行及手頭現金、銀行及其他財務機構的活期存款、短期而流動性極高的投資，這些投資可隨時換算為已知的現金數額及其原始投資期限不超過三個月，所以沒有重大價值轉變的風險。

i) 僱員福利

為員工提供服務相關連的薪金、年終獎金、有薪年假、界定退休計劃及非貨幣性補助已於年內撥備。遞延的支付及影響顯著的已以現值列賬。

按《強制性公積金計劃條例》下的強制性公積金供款已於收支結算表入賬。

f) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Provided it is probable that the economic benefits will flow to the Board and the revenue and costs, if applicable, can be measured reliably, revenue is recognised in income and expenditure account as follows:

- i) **Interest income**
Interest income is recognised on a time proportion basis, taking into account the principal amounts outstanding and the effective interest rates applicable.
- ii) **Distribution from Employees' Compensation Insurance Levies Management Board**
Net resources received from the Employees' Compensation Insurance Levies Management Board is recognised as revenue in accordance with section 7 of the Employees' Compensation Insurance Levies Ordinance.
- iii) **Government payments**
Revenue from government payments is recognised in accordance with section 7 of the Occupational Deafness (Compensation) Ordinance.
- iv) **Service fee income**
Service fee income is recognised when the services are rendered.

g) Operating leases

Rental payable under operating leases are accounted for in the income and expenditure account on a straight line basis over the periods of the respective leases.

h) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

i) Employee benefits

Salaries, annual bonuses, paid annual leave, defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

Contributions to the Mandatory Provident Funds as required under the Hong Kong Mandatory Provident Fund Schemes Ordinance are charged to the income and expenditure account when incurred.

j) 應付未付及其他應付款項

除非貼現之影響屬輕微，應付未付及其他應付款項首次按公平價值入賬，其後則按經攤銷成本列賬。於貼現之影響屬輕微的情況下，應付未付及其他應付款項則按成本列賬。

k) 撥備及或然負債

當管理局因過去事項須承擔法定責任或推定責任，而履行該責任很可能需要付出經濟利益及有可靠之估計時，須為未確定時間或金額之負債確認撥備。如果貨幣時間價值重大，撥備會以履行責任預期所需支出之現值列報。

當不大可能需要付出經濟利益，或其數額未能可靠地估計，除非付出經濟利益之可能性極小，否則須披露該責任為或然負債。其存在僅能以一個或數個未來事項之發生或不發生來證實之潛在義務，除非其付出經濟利益之可能性極小，否則亦需披露為或然負債。

l) 租賃資產

倘管理局釐定某項安排(由一宗或一系列交易組成)涉及轉授一項可於協定期間內使用一項特定資產或多項資產之權利以換取一項或多項付款，則該安排屬於租賃。該釐定乃根據對有關安排之本質評估作出，而不論該安排是否採取租約之法定形式。

租賃土地及物業 - 自用

當租約包括土地和建築元素，管理局根據每個元素是否幾乎所有的風險和報酬的所有權已轉移到管理局來界定每個元素為融資或經營租賃，除非這兩種元素很顯然為經營租賃，在這種情況下，整個租賃歸類為經營租賃。具體而言，在租賃開始前將土地的最低租賃付款額(包括任何預付款)按租賃權益的相對公允價值之間的比例分配於租賃土地元素和建築元素。

j) Accruals and other payables

Accruals and other payables are initially recognised at fair value and subsequently stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

k) Provisions and contingent liabilities

Provisions are recognised for other liabilities of uncertain timing or amount when the Board has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

l) Leased assets

An arrangement, comprising a transaction or a series of transactions, is or contains a lease if the Board determines that the arrangement conveys a right to use a specific asset or assets for an agreed period of time in return for a payment or a series of payments. Such a determination is made based on an evaluation of the substance of the arrangement and is regardless of whether the arrangement takes the legal form of a lease.

Leasehold land and building – for own use

When a lease includes both land and building elements, the Board assesses the classification of each element as a finance or an operating lease separately based on the assessment as to whether substantially all the risks and rewards incidental to ownership of each element have been transferred to the Board, unless it is clear that both elements are operating leases in which case the entire lease is classified as an operating lease. Specifically, the minimum lease payments (including any lump sum upfront payments) are allocated between the land and the building elements in proportion to the relative fair values of the leasehold interests in the land element and building element of the lease at the inception of the lease.

3. 新訂及經修訂香港財務報告準則的應用

香港會計師公會頒佈若干經修訂之香港財務報告準則，並於管理局當前會計期間起首次生效。此等修訂對管理局於當前或過往會計期間匯報或呈列的業績或財務狀況並無重大影響。

管理局並無採用任何在當前會計期間尚未生效之新訂準則或詮釋。

4. 僱員補償保險徵款管理局分配的款項

根據《僱員補償保險徵款條例》第7條規定，僱員補償保險徵款管理局須按季度及比率分配其資源淨額予職業性失聰補償管理局。僱員補償保險徵款管理局的收入主要包括僱員補償保險保費的徵款。

截至二〇一八年及二〇一七年三月三十一日止年度的資源淨額比率，職業性失聰補償管理局可獲分配之僱員補償保險徵款管理局資源淨額比率為 7/58。

於二〇一〇年七月一日起及現時之僱員補償保險保費徵款率為 5.8%。

5. 政府付款

根據《職業性失聰(補償)條例》第7條規定，政府須就政府所僱用的僱員付款予管理局。

6. 職業性失聰補償

根據《職業性失聰(補償)條例》第14(1)條規定，如罹患噪音所致的失聰人士能令管理局信納其符合第14(2)條指明的條件，他/她有權獲得補償。此外，第14A(1)條規定，在某人就根據第15條提出的申請獲判給補償後，如管理局信納該人符合第14A(2)條指明的條件，則該人有權就因罹患噪音所致的失聰而引致的進一步永久喪失工作能力，獲得再次補償。『噪音所致的失聰』的定義列明在條例第2條中。條例的附表5列明怎樣計算補償金額。

3. Application of New and Revised Hong Kong Financial Reporting Standards (“HKFRSs”)

The HKICPA has issued a number of amendments to HKFRSs that are first effective for the current accounting period of the Board. None of these developments have had a material effect on how the Board’s results and financial position for the current or prior periods have been prepared or presented.

The Board has not applied any new standard or interpretation that is not yet effective for the current accounting period.

4. Distribution from Employees’ Compensation Insurance Levies Management Board

In accordance with Section 7 of the Employees’ Compensation Insurance Levies Ordinance, the Employees’ Compensation Insurance Levies Management Board shall distribute a proportion of its net resources to the Occupational Deafness Compensation Board on a quarterly basis. The resources of the Employees’ Compensation Insurance Levies Management Board mainly consist of a levy imposed on all employees’ compensation insurance premiums.

The proportion of the net resources of the Employees’ Compensation Insurance Levies Management Board to be distributed to the Occupational Deafness Compensation Board for the years ended 31 March 2017 and 2018 was 7/58.

The present rate of levy on employees’ compensation insurance premiums is 5.8% on or after 1 July 2010.

5. Government Payments

In accordance with Section 7 of the Occupational Deafness (Compensation) Ordinance, the Government has to make payment in respect of the employees engaged in the civil service to the Board.

6. Occupational Deafness Compensation

In accordance with Section 14(1) of the Occupational Deafness (Compensation) Ordinance, a person who suffers noise-induced deafness is entitled to compensation if he/she satisfies the Board that he/she fulfils the conditions specified in Section 14(2). Moreover, Section 14A(1) provides that after a person has been awarded compensation on an application under Section 15, the person is entitled to further compensation for any additional permanent incapacity resulting from noise-induced deafness suffered if the Board is satisfied that the person fulfils the conditions specified in Section 14A(2). The term “noise-induced deafness” is defined in Section 2 of the Ordinance. Schedule 5 of the Ordinance sets out how the amount of compensation is to be determined.

7. 關於聽力輔助器具的資助費用

根據《職業性失聰(補償)條例》第 27B 條的規定，任何人如符合第 27B(1) 條指明的條件，他/她可向管理局申請付還他/她在與其噪音所致的失聰有關連的情況下，在取得、裝配、修理或保養聽力輔助器具方面合理地招致的開支，或要求管理局直接向有關器具提供者支付該等開支。『聽力輔助器具』的定義列明在條例的附表 6 中。根據條例附表 7 的規定，於二〇一七年四月一日或以後每一申請者最高可獲付還或直接支付的累計開支為 57,110 港元。於二〇一七年四月一日前，每一申請者最高可獲付還或直接支付的累計開支為 52,000 港元。

截至二〇一八年三月三十一日止，未使用的聽力輔助器具資助計劃金額約為 186,025,000 港元 (2017: 162,471,000 港元)。

7. Hearing Assistive Devices' Financial Assistance Expenses

In accordance with Section 27B of the Occupational Deafness (Compensation) Ordinance, a person who fulfils the conditions specified in Section 27B(1) may apply to the Board for reimbursement of expenses he or she has reasonably incurred in the acquisition, fitting, repair or maintenance of a hearing assistive device in connection with his or her noise-induced deafness, or for payment by the Board directly to the device provider of such expenses he or she may reasonably incur. The term "hearing assistive device" is defined in Schedule 6 of the Ordinance. According to Schedule 7 of the Ordinance, the aggregate amount of reimbursement and direct payment of expenses shall not exceed HK\$57,110 per claimant on and after 1 April 2017. Before 1 April 2017, the aggregate amount of reimbursement and direct payment of expenses shall not exceed HK\$52,000 per claimant.

Until 31 March 2018, the unused amount granted for the Hearing Assistive Devices' Financial Assistance Scheme was approximately HK\$186,025,000 (2017: HK\$162,471,000).

8. 行政費用

	附註 Note	2018 港元 HK\$	2017 港元 HK\$
核數師酬金:	AUDITOR'S REMUNERATION:		
- 審計服務	- Audit services	50,000	47,000
- 其他服務	- Other services	5,620	5,090
折舊	DEPRECIATION	9	1,097,356
攤銷	AMORTISATION	10	63,008
一般行政費用	GENERAL ADMINISTRATIVE EXPENSES		787,165
員工成本	STAFF COSTS		
- 薪金及其他福利	- Salaries and other benefits	9,037,691	8,451,705
- 退休福利計劃供款	- Retirement benefit	656,272	635,678
		<u>11,697,112</u>	<u>11,108,983</u>

8. Administrative Expenses

9. 物業、廠房及設備

9. Property, Plant and Equipment

		租賃土地及物業 Leasehold land and buildings (港元 HK\$)	電腦及影音設備 IT and AV equipment (港元 HK\$)	復康服務設備 Rehabilitation service equipment (港元 HK\$)	傢俬及裝置 Furniture and fixtures (港元 HK\$)	總計 Total (港元 HK\$)
成本	COST					
於二〇一六年四月一日	At 1 April 2016	51,610,839	-	-	-	51,610,839
添增	Additions	-	60,950	-	-	60,950
於二〇一七年三月三十一日 及二〇一七年四月一日	At 31 March 2017 and 1 April 2017	51,610,839	60,950	-	-	51,671,789
添增	Additions	-	85,876	44,596	6,660	137,132
於二〇一八年三月三十一日	At 31 March 2018	<u>51,610,839</u>	<u>146,826</u>	<u>44,596</u>	<u>6,660</u>	<u>51,808,921</u>
累計折舊	ACCUMULATED DEPRECIATION					
於二〇一六年四月一日	At 1 April 2016	1,032,217	-	-	-	1,032,217
年內支出	Charge for the year	1,032,217	20,316	-	-	1,052,533
於二〇一七年三月三十一日 及二〇一七年四月一日	At 31 March 2017 and 1 April 2017	2,064,434	20,316	-	-	2,084,750
年內支出	Charge for the year	1,032,217	48,942	14,865	1,332	1,097,356
於二〇一八年三月三十一日	At 31 March 2018	<u>3,096,651</u>	<u>69,258</u>	<u>14,865</u>	<u>1,332</u>	<u>3,182,106</u>
賬面值	CARRYING AMOUNTS					
於二〇一八年三月三十一日	At 31 March 2018	<u>48,514,188</u>	<u>77,568</u>	<u>29,731</u>	<u>5,328</u>	<u>48,626,815</u>
於二〇一七年三月三十一日	At 31 March 2017	<u>49,546,405</u>	<u>40,634</u>	-	-	<u>49,587,039</u>

10. 無形資產

10. INTANGIBLE ASSETS

		港元 HK\$
成本	COST	
於二〇一六年四月一日	At 1 April 2016	-
添增	Additions	<u>29,025</u>
於二〇一七年三月三十一日及二〇一七年四月一日	At 31 March 2017 and 1 April 2017	29,025
添增	Additions	<u>160,000</u>
於二〇一八年三月三十一日	At 31 March 2018	<u>189,025</u>
累計折舊	ACCUMULATED AMORTISATION	
於二〇一六年四月一日	At 1 April 2016	-
年內支出	Charge for the year	<u>9,675</u>
於二〇一七年三月三十一日及二〇一七年四月一日	At 31 March 2017 and 1 April 2017	9,675
年內支出	Charge for the year	<u>63,008</u>
於二〇一八年三月三十一日	At 31 March 2018	<u>72,683</u>
賬面值	CARRYING AMOUNTS	
於二〇一八年三月三十一日	At 31 March 2018	<u>116,342</u>
於二〇一七年三月三十一日	At 31 March 2017	<u>19,350</u>

本年度之攤銷費用已包括在收支結算之“行政費用”中。

The amortisation charge for the year is included in “administrative expenses” in the income and expenditure account.

11. 營業租約的承擔

11. Operating Lease Commitments

於二〇一八年三月三十一日，根據不可撤回經營租約的未來最低租賃款總額如下：

As at 31 March 2018, the total future minimum lease payments under non-cancellable operating leases are payable as follows:

		2018 港元 HK\$	2017 港元 HK\$
一年內	Within one year	23,200	69,600
一年後但五年內	After one year but within 5 years	-	23,200
		<u>23,200</u>	<u>92,800</u>

管理局根據經營租賃安排租用該土地及物業。辦公室的租約年期經協商為兩年。該等租賃並不包括或然租金。

The Board leases land and buildings under an operating lease arrangement. The leases typically run for an initial period of two years. None of the leases includes contingent rental.

12. 稅項

管理局根據《稅務條例》第 88 條而獲得豁免稅項。

12. Taxation

The Board has been granted exemption from taxation under Section 88 of the Inland Revenue Ordinance.

13. 財務風險因素及衍生工具的公平值

管理局的財務風險主要來自其金融工具。管理局之主要金融工具包括定期存款、應收利息、現金及現金等值項目及應付支出。管理局之主要風險為信貸風險及利率風險：

a) 信貸風險

管理局流動資金的信貸風險並不重大，因為交易對手為獲國際信貸評級機構評為良好信貸評級之金融機構。

b) 利率風險

管理局面對利率變化的市場風險主要有關銀行結餘及定期存款。利息收入於發生時在收支結算表中記賬。

管理局所監察的利率情況載於下文第 (i) 節。

i) 利率概述

13. Financial Risk Management and Fair Values of Financial Instruments

The Board is exposed to financial risk through its financial instruments. Financial instruments consist of time deposits, interest receivable, cash and cash equivalents and accrued expenses. The most important components of this financial risk are credit risk and interest rate risk.

a) Credit risk

The credit risk on liquid funds is limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies.

b) Interest rate risk

The Board's exposure to market risk for changes in interest rates relates primarily to the bank balances and time deposits. Interest income is charged to income and expenditure account as incurred.

The Board's interest rate profile as monitored is set out in (i) below.

i) Interest rate profile

		2018 港元 HK\$	2017 港元 HK\$
定期存款	Time deposits	590,900,000	595,900,000
現金及現金等值項目	Cash and cash equivalents	<u>808,218</u>	<u>2,243,594</u>
		<u>591,708,218</u>	<u>598,143,594</u>
實際利率	Effective interest rate	0.001% - 1.83%	0.001% - 1.737%

ii) 敏感度分析

於二〇一八年三月三十一日，估計倘若利率增加 / 減少 20 基點，所有其他變項保持不變，則管理局的本年度盈餘及累積盈餘會增加 / 減少 1,183,416 港元(2017: 1,196,287 港元)。

上述敏感度分析乃假設利率變動於結算日發生，並應用於在該日存在之浮動利率銀行存款面對的利率風險。增加 / 減少 20 基點為管理層對利率於截至下一個年度結算日止期間內的合理可能變動的評估。二〇一七年亦以相同基點及基準進行分析。

c) 公平價值估計

管理局的所有金融工具與其公平值接近。

14. 資本管理

管理局的資本包含如資產負債表所示的保留盈餘。

管理局管理資本的主要目的為確保管理局有能力持續經營及在可預見未來償還到期負債。

管理局會定期審閱其資本結構及根據管理局的資本管理慣例去管理。

15. 會計估計及判斷

估計不確定性的來源

於應用附註 2 所述之管理局會計政策時，管理層已就未來情況作出若干主要假設，而下文載述於報告期末估計尚存在不明朗因素之其他主要來源，有關來源可能存在導致資產與負債賬面值於下一個財政年度須作出重大調整之重大風險。

ii) Sensitivity analysis

As at 31 March 2018, it is estimated that a general increase/decrease of 20 basis points in interest rates, with all other variables held constant, would increase/decrease the Board's surplus for the year and accumulated surplus by approximately HK\$1,183,416 (2017: HK\$1,196,287).

The sensitivity analyses above have been determined based on the exposure to interest rates at the end of the reporting period. The analysis is prepared assuming the financial instruments outstanding at the end of the reporting period were outstanding for the whole year. A 20 basis points increase or decrease in interest rates is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates. The analysis is performed on the same basis for 2017.

c) Fair value

All financial instruments are carried at amounts approximate their fair values.

14. Capital Management

Capital of the Board comprises accumulated surplus as shown in the statement of financial position.

The Board's primary objectives when managing capital are to safeguard the Board's ability to continue as a going concern and to enable the Board to meet its liabilities as they fall due for the foreseeable future.

The Board's capital structure is regularly reviewed and managed with due regard to the capital management practices of the Board.

15. Accounting Estimates and Judgements

Key sources of estimation uncertainty

In the process of applying the Board's accounting policies which are described in note 2, management has made certain key assumptions concerning the future, and other key sources of estimated uncertainty at the end of the reporting period, that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, as discussed below.

i) 資產減值

管理局在財政年度完結時已對資產作出評估，是否有需要對其作出減值。當資產賬面值有跡象顯示未必可收回時，須進行減值測試。當資產或現金產生單位的賬面值超過其可收回金額，而收回金額是指其公允值減出售成本及其使用價值的較高者，減值即出現。計算公允值減出售成本是基於在公平交易的同類資產而具約束力的買賣交易可提供的資料或可觀察市場價格減增加出售資產的成本。進行使用價值計算時，管理層必須估計該資產或現金產生單位的預期日後現金流量，並選擇合適的貼現率計算該等現金流量的現值。

16. 截至二〇一八年三月三十一日止年度已頒佈但尚未生效的經修訂、新準則及詮釋的潛在影響

直至本財務報表日期，香港會計師公會已頒佈若干截至二〇一八年三月三十一日止年度尚未生效及被管理局於財務報告中未有採納的修訂、新訂準則及詮釋。

管理局正在評估該等新訂及修訂香港財務報告準則於初步採用期間預期將產生的影響。到目前為止，管理局得出的結論是其採納對財務報表很少機會產生重大影響。

i) Impairment of assets

The Board assesses whether there are any indicators of impairment for all assets at the end of each reporting period. Assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable. An impairment exists when the carrying value of an asset or a cash generating unit exceeds its recoverable amount, which is the greater of its fair value less costs of disposal and its value in use. The calculation of the fair value less costs of disposal is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing of the asset. When value in use calculations are undertaken, management must estimate the expected future cash flows from the asset or cash generating unit and choose a suitable discount rate in order to calculate the present value of those cash flows.

16. Possible Impact of New Standards, Amendments and Interpretations Issued but not yet Effective, for the Year Ended 31 March 2018

Up to the date of issue of these financial statements, the HKICPA has issued a few amendments and new standards which are not yet effective for the year ended 31 March 2018 and which have not been adopted in these financial statements.

The Board is in the process of making an assessment of what the impact of these new and revised HKFRSs is expected to be in the period of initial application. So far the Board has concluded that the adoption of them is unlikely to have a significant impact on the financial statements.

職業性失聰補償計劃的規定及補償計算方法 Requirements and Compensation Calculation Methods under the Occupational Deafness Compensation Scheme

職聽是香港最常見的職業病之一，其成因是由於工作關係長期暴露於高噪音之下，而導致內耳的神經細胞受到損害。當這些神經細胞被損害或破壞後便不能復原，因此造成的聽力損害是永久性和不能治愈的。

職業性失聰補償計劃向那些因受僱從事指定高噪音工作而罹患噪音所致的聽力損失的僱員提供補償，申請人須符合《條例》中有關職業及失聰方面的規定，才符合資格獲得補償。

OD is one of the most common occupational diseases detected in Hong Kong. It is caused by prolonged exposure to high level of noise at work, which results in the damage of the nerve cells of the inner ear. Once damaged or destroyed, these nerve cells will not recover. The resulting hearing impairment will be permanent and cannot be cured.

The Occupational Deafness Compensation Scheme provides for the payment of compensation to those employees who suffer from noise-induced hearing loss due to employment in specified noisy occupations. Applicants have to fulfil both the occupational and hearing loss requirements as stipulated by the Ordinance in order to be entitled to receiving compensation.

職業規定 Occupational Requirements

在職業規定方面，申請人須曾在香港受僱從事指定的高噪音工作合計最少 10 年，或從事其中 4 類特別高噪音工作合共最少 5 年。指定的高噪音工作是指那些由《條例》所指定涉及高噪音生產程序或使用高噪音機器的工作。現時《條例》共指定了 29 類高噪音工作，這些指定的高噪音工作表列於後頁的附註內。

To meet the occupational requirements, an applicant should have at least 10 years of employment in aggregate in any of the specified noisy occupations in Hong Kong or at least 5 years of employment in the case of 4 occupations that are particularly noisy. Specified noisy occupations refer to those occupations that are specified under the Ordinance, involving either noisy production processes or the use of noisy machinery. At present, 29 noisy occupations are specified, a full list of which is provided in the notes overleaf.



此外，申請人在向管理局申請補償前的 12 個月內，須曾按連續性合約¹在香港受僱從事指定的高噪音工作。

Moreover, an applicant has to be employed under a continuous contract of employment¹ in any specified noisy occupations in Hong Kong within the 12 months before making an application for compensation.

¹ 假如一名申請人曾連續受僱於同一僱主 4 星期或以上，而每星期均工作 18 小時或以上，則他/她將被視為按連續性合約受僱。

An applicant is regarded as having been employed under a continuous contract of employment if he/she has been employed continuously by the same employer for 4 or more weeks and has worked for 18 hours or more in each of such weeks.

附註：《職業性失聰(補償)條例》下指定的高噪音工作

Notes: Noisy Occupations Specified under the Occupational Deafness (Compensation) Ordinance

根據《職業性失聰(補償)條例》附表 3，有以下情況的工作，即為高噪音工作。其中第 3、10、11 及 25 類為特別高噪音工作，申請人受僱滿 5 年便可申請補償。

According to Schedule 3 of the Occupational Deafness (Compensation) Ordinance, a noisy occupation is one of the following noisy types. For the particularly noisy types 3, 10, 11 and 25, workers with a minimum of 5 years of employment can apply for compensation.

1. 對金屬或金屬坯段或鋼錠使用機動研磨工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作；
the use of power driven grinding tools on metal or on billets of metal or blooms, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used;
2. 對金屬或金屬坯段或鋼錠使用機動衝擊工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作；
the use of power driven percussive tools on metal or on billets of metal or blooms, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used;
3. 對石塊、混凝土或大理石使用機動研磨、開鑿、切割或衝擊工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作；
the use of power driven grinding, chiselling, cutting or percussive tools on rocks, concrete or marble, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used;
4. 完全或主要在使用不可拆模或可拆模或吊錘以鍛造(包括熱衝壓)金屬的設備(不包括機動壓力機)的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of plant (excluding power press plant) engaged in the forging (including drop stamping) of metal by means of closed or open dies or drop hammers;
5. 在紡織製造業工作，而且工作完全在或主要在使用紡織人造或天然(包括礦物)纖維或高速假捻纖維的機器的房間或小屋內進行；
work in textile manufacturing where the work is undertaken wholly or mainly in rooms or sheds in which there are machines engaged in weaving man-made or natural (including mineral) fibres or in the high speed false twisting of fibres;
6. 使用切割或清潔金屬釘或螺釘或使之成形的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in cutting, shaping or cleaning metal nails or screws;
7. 使用等離子噴槍噴鍍金屬，或完全或主要在該等離子噴槍的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, plasma spray guns engaged in the deposition of metal;
8. 使用以下機器或完全或主要在以下機器的緊鄰範圍內工作：多刀具切模機、刨床機、自動或半自動車床、多層橫切機、自動成形機、雙端頭開榫機、直立式打線床(包括高速鑽板機)、屈曲邊緣機、圓鋸及鋸片闊度不少於 75 毫米的運鋸機；
the use of, or work wholly or mainly in the immediate vicinity of, any of the following machines: multi-cutter moulding machines, planing machines, automatic or semi-automatic lathes, multiple cross-cut machines, automatic shaping machines, double-end tenoning machines, vertical spindle moulding machines (including high-speed routing machines), edge banding machines, bandsawing machines with a blade width of not less than 75 mm and circular sawing machines;
9. 使用鏈鋸；
the use of chain saws;
10. 在建築工地內使用撞擊式打樁或板樁的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in percussive pile or metal plank driving on construction sites;
11. 完全或主要在噴砂打磨作業的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of abrasive blasting operations;
12. 使用研磨玻璃的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in grinding of glass;

13. 完全或主要在壓碎或篩選石塊或碎石料的機器的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of machines engaged in crushing or screening of rocks or stone aggregate;
14. 使用壓碎塑料的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in granulating of plastic materials;
15. 完全或主要在用於清理船舶外殼的機器或手提工具的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of machines or hand tools engaged in descaling of ships;
16. 完全或主要在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of internal combustion engines or turbines or pressurised fuel burners or jet engines;
17. 完全或主要在車身修理或用人手錘鍊製作金屬製品的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of car body repair, or of making metal articles by manual hammering;
18. 使用擠出塑料的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in extruding of plastic materials;
19. 使用瓦通紙機器，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of paper corrugating machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;
20. 完全或主要在涉及使用有壓縮蒸汽的機器的情況下漂染布匹的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of bleaching and dyeing of fabric involving machines using pressurised steam;
21. 完全或主要在入玻璃瓶作業線的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of glass-bottling lines;
22. 完全或主要在入金屬罐作業線的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of metal-can bottling lines;
23. 使用紙張摺疊機，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of paper folding machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;
24. 使用高速捲筒紙柯式印刷機，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of high speed web-fed offset printing machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;
25. 完全或主要在槍擊操作的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of gun-firing operation;
26. 完全或主要在電昏豬隻以供屠宰的工序所在地方的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of a place where the electric stunning of pigs for the purpose of slaughter takes place;
27. 在根據《賭博條例》(第148章)第22(1)(b)條獲發牌照的麻將館內搓麻將並以此作為主要職責；
playing mahjong (as the major duty) inside a mahjong parlour licensed under section 22(1)(b) of the Gambling Ordinance (Cap. 148);
28. 在的士高的舞池的緊鄰範圍內配製或端送飲品並以此作為主要職責；或
preparing or serving drinks (as the main duty) in the immediate vicinity of the dancing area of a discotheque; or
29. 在的士高內控制或操作重播和廣播預錄音樂的系統。
controlling or operating a system for playing back and broadcasting recorded music in a discotheque.

註：有灰色陰影的為4類特別高噪音工作。申請人只須曾受僱於這些工作合共5年(而非10年)，便可符合職業方面的規定。
Note: The occupations in grey shade are the 4 particularly noisy occupations. An applicant is only required to be engaged in these occupations in aggregate for 5 years, instead of 10 years, in order to fulfil the employment requirement.

失聰規定 Hearing Loss Requirements

在《條例》下，如申請人經聽力測量法在1、2及3千赫頻率量度得的平均神經性聽力損失，符合以下規定便會被裁定為患有職聰：

- (1) **雙耳聽力損失** - 雙耳的神經性聽力損失均不少於40分貝，而其中最少一耳之聽力損失是因噪音所導致；或
- (2) **單耳聽力損失** - 僅有一耳的神經性聽力損失不少於40分貝，而此聽力損失是因噪音所導致。

Under the Ordinance, an applicant will be determined as suffering from OD if he/she has sensorineural hearing loss, as measured by audiometry averaged over the 1, 2 and 3 kHz frequencies, in the following manner:

- (A) **Binaural hearing loss** - sensorineural hearing loss amounting to not less than 40 dB in both ears, where such loss of at least one ear is due to noise; or
- (B) **Monaural hearing loss** - sensorineural hearing loss amounting to not less than 40 dB in only one ear, where such loss is due to noise.

再次補償 Further Compensation

如申請人符合以下條件，可以在獲批補償後申請再次補償：

A person who has previously received compensation from the Board shall be entitled to apply for further compensation if he/she fulfils the following requirements:

職業規定 Occupational Requirements

- 對上一次成功獲得補償的申請日期後，曾受僱在香港從事任何指定的高噪音工作，為期合共最少3年；及
Having at least 3 years of employment in aggregate in any specified noisy occupations in Hong Kong after the application date of his/her latest application for which compensation has been approved; and
- 在申請再次補償前的12個月內，須曾按連續性合約在香港受僱從事指定的高噪音工作。
Having been employed under a continuous contract in a specified noisy occupation in Hong Kong within the 12 months prior to making the application for further compensation.

進一步永久喪失工作能力規定 Additional Permanent Incapacity Requirements

- 經聽力測量試驗確定罹患噪音所致的單耳或雙耳聽力損失；及
Confirmed by hearing test as suffering from noise-induced binaural or monaural hearing loss; and
- 管理局裁定該申請人的永久喪失工作能力百分比，較對上一次成功獲得補償時的程度為高。
The percentage of permanent incapacity of the applicant as determined by the Board is greater than that of the latest application for which compensation has been approved.

支付補償 Payment of Compensation

根據《條例》，首次補償或再次補償是以一筆過的方式支付，款額則按申請人的年齡、每月入息及因職聽而導致的永久喪失工作能力百分比計算，其計算辦法如下：

Under the Ordinance, the first-time compensation or further compensation is paid in a lump sum calculated with reference to the applicant's age, monthly earnings and percentage of permanent incapacity resulting from OD in the following way:

申請人年齡 Age of Applicant	補償的金額 Amount of Compensation	
40 歲以下 Under 40	96 個月入息 96 months' earnings	X 或 OR 永久喪失工作能力之百分比(首次補償) Percentage of permanent incapacity (Compensation for the first time) 進一步永久喪失工作能力之百分比(再次補償) Percentage of additional permanent incapacity (Further compensation)
40 至 56 歲以下 40 to under 56	72 個月入息 72 months' earnings	
56 歲或以上 56 or above	48 個月入息 48 months' earnings	

在計算補償款額時，申請人的每月入息是按照他 / 她提出申請的日期前，在香港受僱於指定高噪音工作的最後 12 個月的平均入息計算。假如申請人無法提交書面證據，又或者提交的證據不獲管理局接納，補償款額將按政府統計處所發表的香港就業人口總數的每月入息中位數計算。但不論採用那一個方法來評定，每月入息均以港幣 28,360 元為上限。

永久喪失工作能力百分比是根據申請人雙耳的聽力損失程度而評定的，根據《條例》，永久喪失工作能力百分比最低為 0.5%，最高則為 60%。

For the purpose of calculating the amount of compensation, the average monthly earnings received by the applicant in his/her last 12 months' employment in specified noisy occupations in Hong Kong prior to the date of application shall be taken as his/her monthly earnings. If the applicant cannot provide documentary evidence on his/her earnings or the evidence provided by him/her is not accepted by the Board, the median monthly employment earnings of the total employed population of Hong Kong published by the Census and Statistics Department will be adopted for computing the compensation amount. Irrespective of which figure is used, the amount is subject to a maximum of HK\$28,360.

The percentage of permanent incapacity is determined by the hearing loss suffered by the applicant in both ears. Under the Ordinance, it ranges from a minimum of 0.5% to a maximum of 60%.

附錄二 Appendix 2

最近 3 年之首次補償申請者所從事的高噪音工作類別 Type of Noisy Occupations Engaged (Compensation for the First Time) for the Most Recent 3 Years

噪音工作 / Noisy Occupation	2015/16		2016/17		2017/18	
	數目 Number	(%)	數目 Number	(%)	數目 Number	(%)
研磨、開鑿、切割或衝擊石塊 Rock grinding, chiselling, cutting or percussion	95	35.6	88	23.7	140	38.6
在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作 Working near internal combustion engines, turbines, pressurised fuel burners or jet engines	101	37.8	159	42.9	91	25.1
研磨金屬 Metal grinding	27	10.1	42	11.3	67	18.5
撞擊式打樁 Pile driving	13	4.9	9	2.4	27	7.4
使用高速捲筒紙柯式印刷機 High speed web-fed offset printing	10	3.8	22	5.9	12	3.3
紡織 Weaving or spinning	4	1.5	1	0.3	7	1.9
使用鑽板機、刨床機、圓鋸機或自動車床 Using routing, planing, circular sawing machines or automatic lathes	2	0.7	8	2.1	5	1.4
衝擊金屬 Metal percussion	1	0.4	3	0.8	4	1.1
噴砂打磨作業 Abrasive blasting operations	8	3.0	31	8.3	3	0.8
使用紙張摺疊機 Using paper folding machines					3	0.8
車身修理或用人手錘鍊製作金屬製品 Car body repair or making metal articles by manual hammering			1	0.3	2	0.5
清理船舶外殼 Descaling of ships	2	0.7	3	0.8	1	0.3
壓碎塑料 Plastic materials granulation	1	0.4			1	0.3
壓碎或篩選石塊 Crushing or screening of rock	2	0.7	1	0.3		
擠出塑料 Plastic materials extrusion			1	0.3		
電昏豬隻以供屠宰 Electric stunning of pigs for the purpose of slaughter			1	0.3		
在根據《賭博條例》獲發牌照的麻將館內搓麻將並以此作為主要職責 Playing mahjong (as the major duty) inside a mahjong parlour licensed under the Gambling Ordinance			1	0.3		
在的士高的舞池的緊鄰範圍內配製或端送飲品 Preparing or serving drinks in the immediate vicinity of the dancing area of a discotheque	1	0.4				
總數： Total:	267	100.0	371	100.0	363	100.0

附錄三 Appendix 3

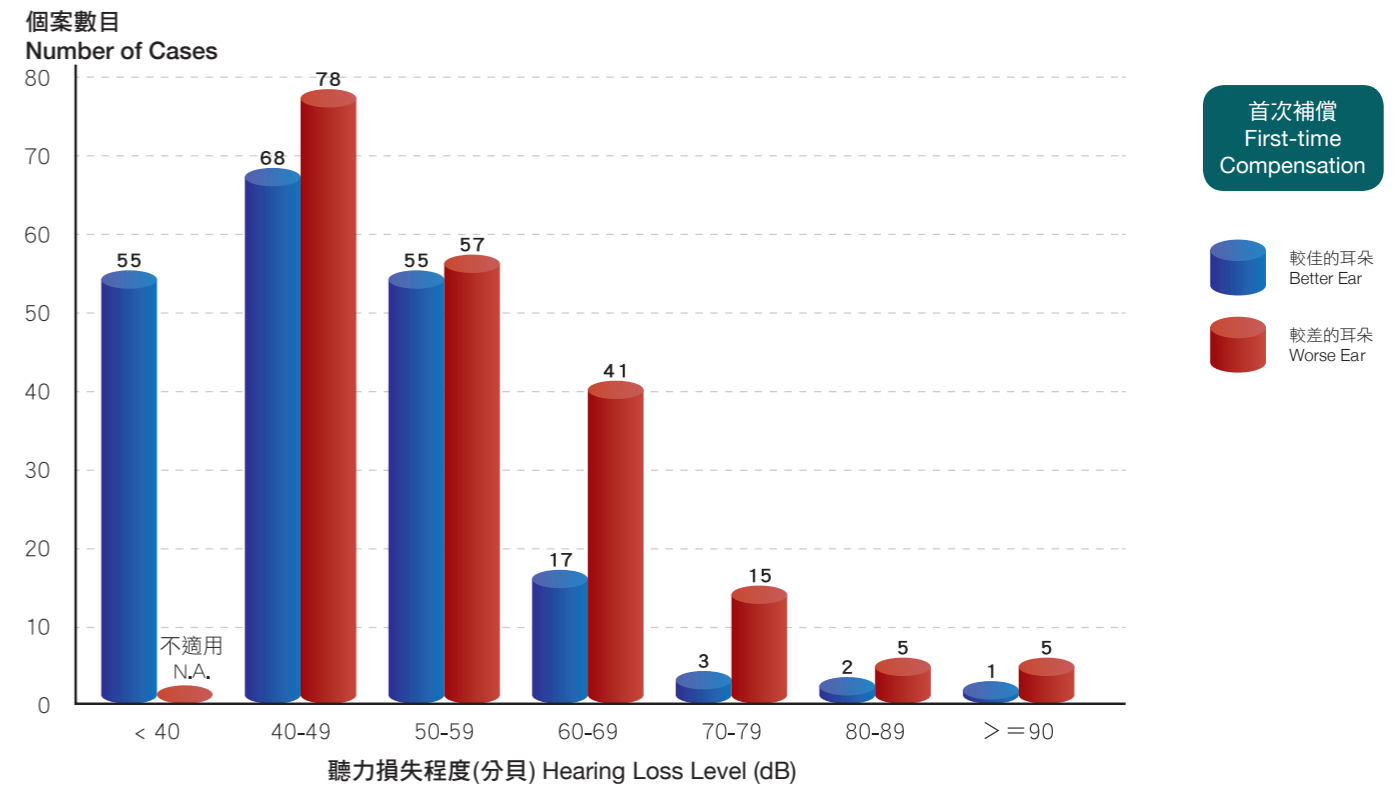
最近 3 年之再次補償申請者所從事的高噪音工作類別
Type of Noisy Occupations Engaged (Further Compensation) for the Most Recent 3 Years

噪音工作 / Noisy Occupation	2015/16		2016/17		2017/18	
	數目 Number	(%)	數目 Number	(%)	數目 Number	(%)
研磨、開鑿、切割或衝擊石塊 Rock grinding, chiselling, cutting or percussion	27	40.3	32	43.2	46	48.0
在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作 Working near internal combustion engines, turbines, pressurised fuel burners or jet engines	21	31.3	20	27.0	23	24.0
研磨金屬 Metal grinding	14	20.9	14	18.9	16	16.7
使用鑽板機、刨床機、圓鋸機或自動車床 Using routing, planing, circular sawing machines or automatic lathes	2	3.0	2	2.7	7	7.3
撞擊式打樁 Pile driving	2	3.0	3	4.1	1	1.0
衝擊金屬 Metal percussion	1	1.5	1	1.4	1	1.0
紡織 Weaving or spinning					1	1.0
使用高速捲筒紙柯式印刷機 High speed web-fed offset printing					1	1.0
噴砂打磨作業 Abrasive blasting operations			2	2.7		
總數： Total:	67	100.0	74	100.0	96	100.0



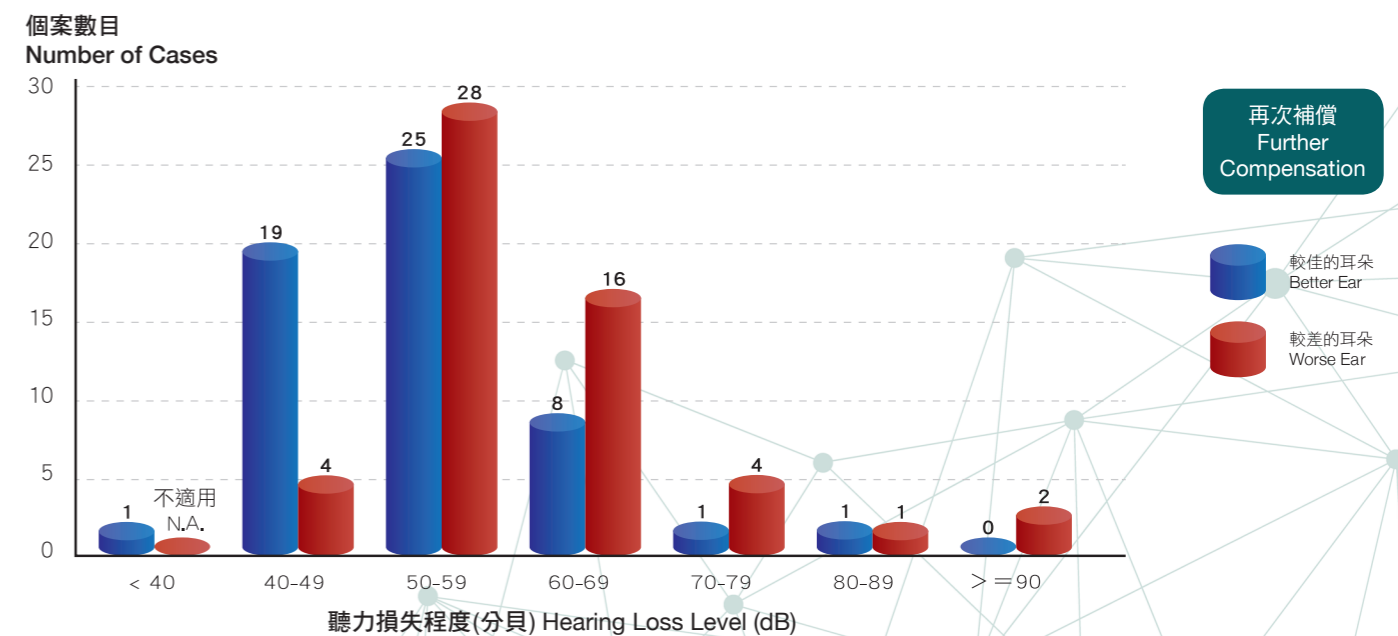
附錄四 Appendix 4

獲取首次補償者的聽力損失程度分析圖(2017/18 年度)
Analysis of Approved Cases of First-time Compensation by Level of Hearing Loss (Year 2017/18)



附錄五 Appendix 5

獲取再次補償者的聽力損失程度分析圖(2017/18 年度)
Analysis of Approved Cases of Further Compensation by Level of Hearing Loss (Year 2017/18)

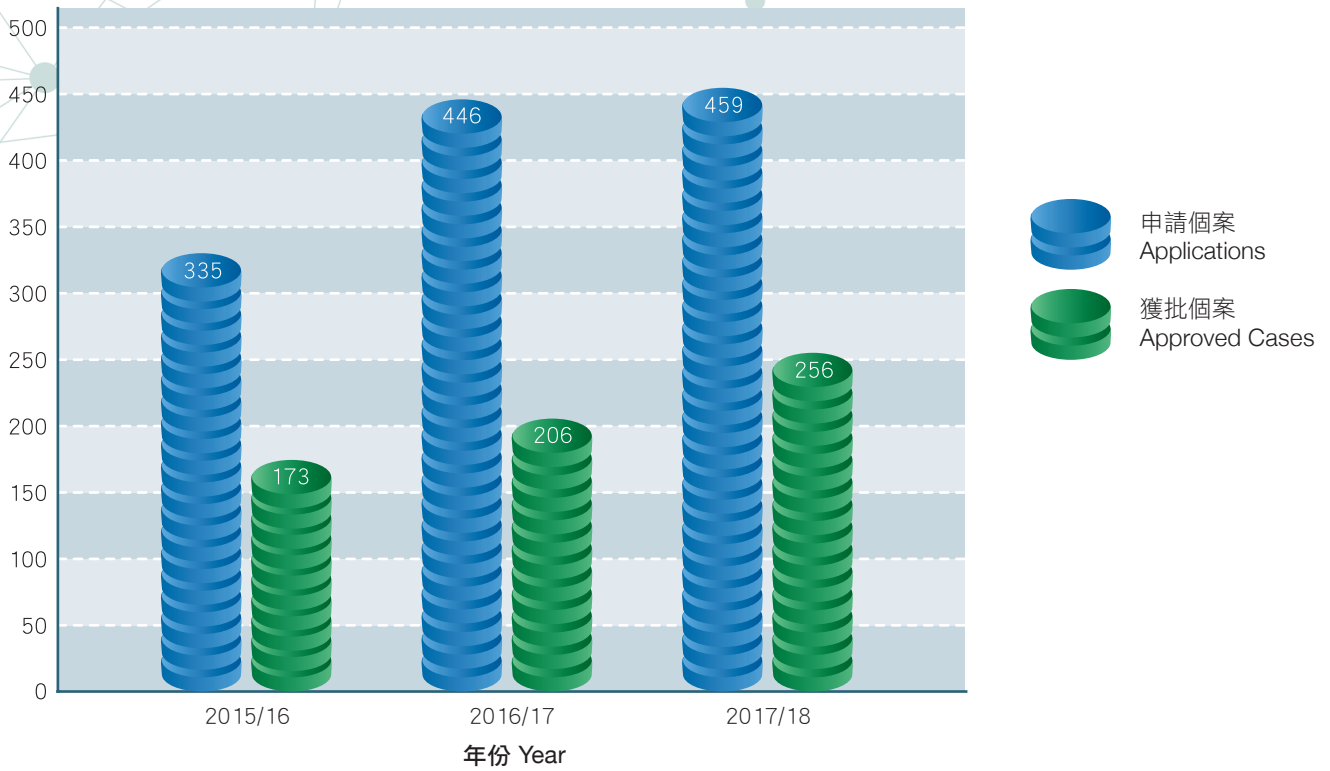


附錄六 Appendix 6

最近 3 年之職業性失聰補償申請及獲批個案數字

Applications versus Approved Cases of Occupational Deafness Compensation for the Most Recent 3 Years

申請個案
Number of Applications



年份 Year	申請個案 Number of Applications	獲批個案 Number of Approved Cases	補償總金額(港元) Total Amount of Compensation (HK\$)
2015/16	335	173	\$16,795,741
2016/17	446	206	\$18,919,463
2017/18	459	256	\$27,284,549



職業性失聰補償管理局

Occupational Deafness Compensation Board

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