

EMERGENCY RELIEF FUND

ANNUAL REPORT

BY THE TRUSTEE

FOR THE YEAR ENDING

31 MARCH 2016

Emergency Relief Fund

Annual Report

by the Trustee

for the year ending

31 March 2016

Emergency Relief Fund

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The Fund

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

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

The Committee

4. The Emergency Relief Fund Committee advises the Trustee on matters relating to the administration of the Fund. The Committee, as laid down in the Ordinance, comprises three ex-officio members and two or more non-official members appointed by the Chief Executive. Membership as at 31 March 2016 was as follows:

Chairman	Director of Social Welfare
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Members	Miss AU Hiu-lam, Helen
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	Miss CHAN Chor-wa, Miranda
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	Mr LAW Ka-chun, Joseph
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	Director of Housing or representative
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	Director of Home Affairs or representative
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Secretary	Senior Social Security Officer (Accident Compensation), Social Welfare Department
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5. During the year, papers on matters below were issued to members of the Committee for information or agreement:

- quarterly reports on payments made;
- annual report by the Trustee for the year ending 31 March 2015;
- investment return;
- Special Grant under Section E of the Emergency Relief Fund Payment Schedule;
- annual revision of the payment rates; and
- the revised Emergency Relief Fund Payment Schedule.

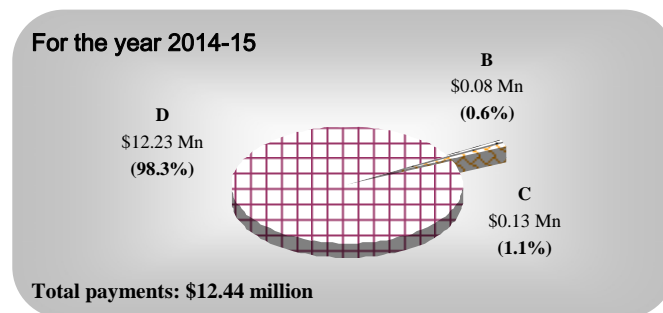
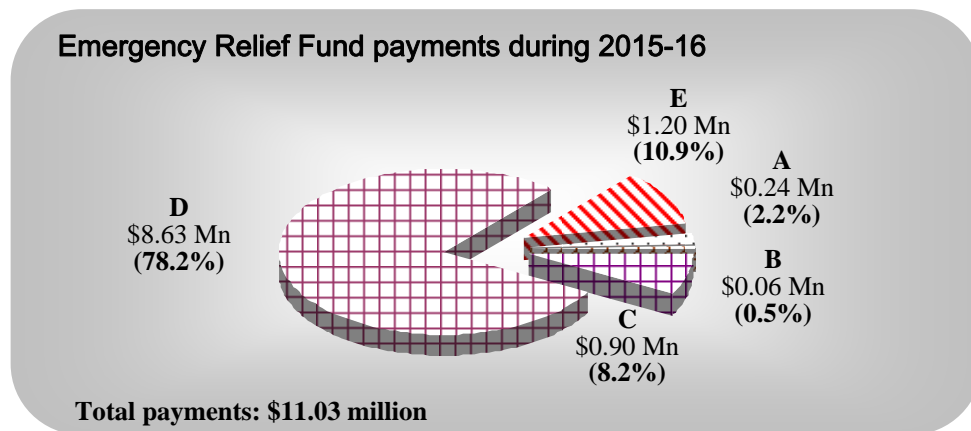
Payments

6. There are five major types of grants under the Fund as detailed in Annex I of Appendix I. Payments of grants are made on the basis set out in the Emergency Relief Fund Payment Schedule, which is subject to periodic revision to reflect changes in prices and wages. The payment rates were last revised on 1 April 2015 as set out in Annex III of Appendix I.

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

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

9. During the year, payments totalling \$11.03 million were made from the Fund. A breakdown by type of grant is provided below (preceding year inset):



Section

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

Financial position

10. Income for the year amounted to \$10.97 million, including \$10 million from the Government. On 31 March 2016, the Fund's general account stood at \$96.2 million. Details of the accounts are shown in Appendix II.

Acknowledgements

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

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

Emergency Relief Fund

Operational Guidelines

Types of Grants

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

Time Limits for Application

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

Definitions

3. Dependent Family Members

“Dependent Family Members” should include -

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

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

General Criteria

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

4.2 Grants are intended for relief rather than compensation.

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

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

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

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

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

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

Lands Department

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

Agriculture, Fisheries and Conservation Department

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

(b) *Fishermen*

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

(c) *Pond Fish Farmers*

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

(d) *Marine Fish Farmers*

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

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

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

Marine Department (for working boats)

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

Social Welfare Department

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

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

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

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

Payment Schedule and Administrative Procedures

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

Emergency Relief Fund

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

Type of Grants	Department Responsible for Investigation and Payment	Officer Responsible for Reporting, Verification, Test Check and Approval
<p>A. Grants in respect of death or personal injury</p> <p>1. Burial grant</p> <p>2. Death grant</p> <p style="padding-left: 40px;">(a) Loss of the sole wage earner where there are dependants</p> <p style="padding-left: 40px;">(b) Loss of a wage earner where there are dependants and another wage earner remaining in the family</p> <p style="padding-left: 40px;">(c) Loss of a parent who was not a wage earner but there are children under 15 years of age</p> <p>3. Disability grant</p> <p>4. Injury grant</p> <p>5. Interim maintenance grant</p>	<p>Social Welfare Department</p>	<p>Reporting by Social Security Officer II/Senior Social Security Assistant/Social Security Assistant; co-ordination, supervision and recommendation by Supervisor of Social Security Field Units; approval by District Social Welfare Officer/ Senior Social Security Officer and test check by staff of the Internal Audit Section, Social Welfare Department.</p>

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

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

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

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

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

Notes

* *Sections B & D1*

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

** *Section D2*

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

Time Limits for Application for Emergency Relief Fund

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

Notes

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

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

Emergency Relief Fund

Chapter 1103 of the Laws of Hong Kong

Payment Schedule

(Effective from 1.4.2015)

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

Type of Payment	Level of Grant	Condition of Grant
A. Grants in respect of death or personal injury		
1. Burial grant	\$13,940 per person.	If the burial expenses were paid either in full or in part by Government (such as under the Comprehensive Social Security Assistance Scheme) or by any charitable fund, the amount of grant shall be reduced by the amount of such payment.
2. Death grant		
(a) Loss of the sole wage earner where there are dependants	\$143,700 for one dependent family member plus \$11,980 for each additional dependent family member, up to a maximum of \$203,600.	If the beneficiary is an adult who is mentally unsound or found unconscious or is a minor without surviving parent or legal guardian, payments will be made on the advice of the Social Welfare Department.
(b) Loss of a wage earner where there are dependants and another wage earner remaining in the family	\$71,850 for one dependent family member plus \$11,980 for each additional dependent family member, up to a maximum of \$131,750.	
(c) Loss of a parent who was not a wage earner but there are children under 15 years of age	\$71,850 for one child under 15 plus \$11,980 for each additional child under 15, up to a maximum of \$131,750.	

Type of Payment	Level of Grant	Condition of Grant
3. Disability grant	Up to a maximum of \$172,440, abated to 2/3 for persons aged 60 and over, discounted on account of degree of disability as provided for under the Employees' Compensation Ordinance (see Assessment Table attached).	
4. Injury grant	\$667 up to a maximum of \$55,540 depending on gravity of injury (see Assessment Table attached).	<p>For cases where the injury period is 7 days or more before death -</p> <p>(a) injury grant is payable;</p> <p>(b) it is payable to the victim or to his family after his death as appropriate.</p> <p>Injury grant should cease from the date on which the victim becomes eligible for the disability grant, or upon the death of the victim.</p>
5. Interim maintenance grant	Up to \$11,980 per month for a maximum of six months (one month is regarded as 30 days) (see Assessment Table attached).	<p>In case of incapacity of a wage earner or a non-wage-earning parent where there are children under 15 years of age.</p> <p>Payment of this grant should cease upon the death of the victim.</p>

Type of Payment	Level of Grant	Condition of Grant
<p>B. Domestic re-accommodation, re-equipment, site formation and repair grants and grant for extensive damage to home appliances *</p> <hr/> <p>1. Domestic structures rendered uninhabitable</p> <p>Victims moving to Housing Authority permanent rental housing or multi-storey interim housing with improved facilities comparable in quality to permanent rental housing or private housing</p>	<p>(i) Re-equipment grant of \$2,020 for a single person, \$3,010 for a family of 2 persons, and \$1,000 for each additional family member where there is loss of property.</p> <p>(ii) Re-accommodation grant of -</p> <p>(a) \$4,491 for a single person;</p> <p>(b) \$10,357 for a family of 2 to 3 persons;</p> <p>(c) \$13,578 for a family of 4 to 5 persons;</p> <p>(d) \$17,434 for a family of 6 persons and above.</p>	<p>(a) An “unborn baby” which is medically certified to be not less than 16 weeks of pregnancy at the time of rehousing should be eligible for assistance under Section B of the Payment Schedule.</p> <p>(b) Grants payable under Section B of the Payment Schedule can be used for appropriate purposes at the discretion of the victims.</p>
<p>2. Domestic structures rendered uninhabitable - victims resited and allowed to rebuild, or victims rebuild in situ</p>	<p>(i) Re-equipment grant of \$2,020 for a single person, \$3,010 for a family of 2 persons, and \$1,000 for each additional family member where there is loss of property.</p>	<p>Same as B1</p>

Type of Payment	Level of Grant	Condition of Grant
3. Domestic structures damaged – victims repair in situ (a) Structures substantially damaged	(ii) Re-accommodation grant of - (a) \$6,600 for a single person; (b) \$12,400 for a family of 2 persons; (c) \$13,360 for a family of 3 persons; (d) \$15,220 for a family of 4 persons; (e) \$17,430 for a family of 5 persons; (f) \$19,930 for a family of 6 persons and above. (iii) Site formation grant of \$1,280 per structure.	Same as B1
	(i) Repair grant of - (a) \$3,130 for a single person; (b) \$6,220 for a family of 2 persons; (c) \$6,700 for a family of 3 persons; (d) \$7,630 for a family of 4 persons; (e) \$8,720 for a family of 5 persons; (f) \$9,990 for a family of 6 persons and above.	

Type of Payment	Level of Grant	Condition of Grant
<p>(b) Structures not substantially damaged, but warrant some assistance</p> <p>4. Domestic structures (undamaged) to be permanently evacuated</p> <p>(a) Victims moving to Housing Authority permanent rental housing or multi-storey interim housing with improved facilities comparable in quality to permanent rental housing or private housing</p>	<p>(ii) Re-equipment grant of \$2,020 for a single person, \$3,010 for a family of 2 persons, and \$1,000 for each additional family member where there is loss of property.</p> <p>Repair grant of \$3,740 per family irrespective of size.</p> <p>(i) Re-accommodation grant of -</p> <p>(a) \$4,491 for a single person;</p> <p>(b) \$10,357 for a family of 2 to 3 persons;</p> <p>(c) \$13,578 for a family of 4 to 5 persons;</p> <p>(d) \$17,434 for a family of 6 persons and above.</p> <p>(ii) Re-equipment grant of \$2,020 for a single person, \$3,010 for a family of 2 persons, and \$1,000 for each additional family member where there is loss of property.</p>	<p>Same as B1</p>

Type of Payment	Level of Grant	Condition of Grant
(b) Victims resited	<p>(i) Re-accommodation grant of -</p> <p>(a) \$6,600 for a single person;</p> <p>(b) \$12,400 for a family of 2 persons;</p> <p>(c) \$13,360 for a family of 3 persons;</p> <p>(d) \$15,220 for a family of 4 persons;</p> <p>(e) \$17,430 for a family of 5 persons;</p> <p>(f) \$19,930 for a family of 6 persons and above.</p> <p>(ii) Re-equipment grant of \$2,020 for a single person, \$3,010 for a family of 2 persons, and \$1,000 for each additional family member where there is loss of property.</p> <p>(iii) Site formation grant of \$1,280 per structure.</p>	
5. Domestic structures not substantially damaged but victims suffer from damage or extensive loss to their home appliances, furniture and other personal belongings	<p>(a) \$3,060 for a single person;</p> <p>(b) \$5,080 for a family of 2 persons;</p> <p>(c) \$6,240 for a family of 3 persons;</p> <p>(d) \$7,550 for a family of 4 persons;</p> <p>(e) \$8,920 for a family of 5 persons;</p> <p>(f) \$10,340 for a family of 6 persons and above.</p>	Same as B1

Type of Payment	Level of Grant	Condition of Grant
C. Grants to repair or replace <u>vessels and fishing gear</u>		
1. Fishing gear or fishing or working boats lost or damaged beyond economic repair	(a) 50% of the cost of replacement up to a maximum of \$150,590 for non-mechanised vessels. (b) 50% of the cost of replacement up to a maximum of \$422,920 for mechanised vessels. (c) 50% of the cost of replacement up to a maximum of \$26,330 for gear lost or damaged beyond economic repair.	Applicants must be owners (excluding companies or fish-dealers) of the damaged/lost vessels. If the damaged/lost vessel has insurance coverage, the applicant may be required to repay the amount of the grants received if he subsequently recovers compensation from the insurer.
2. Fishing gear or fishing or working boats damaged but not beyond economic repair	(a) 50% of the cost of minimum repairs up to a maximum of \$75,300 for non-mechanised vessels. (b) 50% of the cost of minimum repairs up to a maximum of \$211,460 for mechanised vessels. (c) 50% of the cost of replacement up to a maximum of \$13,160 for gear partially damaged.	Same as C1
3. Licensed dwelling vessels	Total destruction same as B1	Same as B1
	Severe damage same as B2	Same as B1

Type of Payment	Level of Grant	Condition of Grant
D. <u>Primary producer grants</u>		
1. Stock houses and farm buildings destroyed or severely damaged *	Assessment is to be made on the basis of 50% of cost of replacement, up to a maximum of \$26,340.	Grants only payable to those who claim or appear to earn livelihood by farming.
2. Rehabilitation grants for loss of crops or livestock and fish **	<p>(a) Vegetables and other crops - \$1,860 per dau chung (including cost of \$215 and \$414 for soil conditioner and extra labour respectively) up to a maximum of \$11,160 for 6 dau chung.</p> <p>1 dau chung is equal to 674.5m² or 7 260 ft².</p> <p>(b) Livestock -</p> <p>(i) \$784 per pig plus \$414 cost for extra labour per farm up to a maximum of \$8,250 for 10 pigs;</p> <p>(ii) \$13 per bird plus \$414 cost for extra labour per farm up to a maximum of \$5,610 for 400 birds;</p> <p>(iii) \$12,110 per working cattle-calf/heifer to a maximum of \$12,110.</p> <p>(c) Mushroom - \$8 per m² of damaged bedding area plus \$414 cost for extra labour per farm up to a maximum of \$2,730.</p>	<p>Generally, only genuine small full-time farmers adversely affected by a natural disaster could be eligible for consideration.</p>

Type of Payment	Level of Grant	Condition of Grant
	<p>(d) Pond fish - \$1.8 per m² for cost of basic material inputs up to a maximum of \$12,130 for 6 740 m² plus \$0.1 per m² for cost of extra labour up to a maximum of \$2,360.</p> <p>(e) Silting - \$13 per cubic metre or \$2,650 per dau chung paid according to actual damage up to a maximum of \$7,950.</p> <p>(f) Mariculture fish - \$311 per m² for cost of basic material inputs up to a maximum of \$6,220 for 20 m² plus \$2.8 per m² for cost of extra labour up to a maximum of \$560.</p> <p>(g) Fish rafts/cages - 50% of the cost of minimum repairs or replacement if beyond economic repair to a maximum of - rafts : \$13,550 cages : \$3,810.</p> <p>(h) Bund damage - 50% of the cost of minimum repairs to a maximum of \$2,220.</p>	<p>If the fish stock/rafts have insurance coverage, the mariculturist may be required to repay the amount of the grants received if he subsequently recovers compensation from the insurer.</p> <p>If the fish stock/rafts have insurance coverage, the mariculturist may be required to repay the amount of the grants received if he subsequently recovers compensation from the insurer.</p>

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

Notes

* *Sections B & D1*

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

** *Section D2*

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

Assessment Table for Disability Grant

(For injuries sustained on or after 1.4.2015)

Loss of Earning Capacity %	Payment (\$)	Loss of Earning Capacity %	Payment (\$)
0.1	172		
0.5	862		
1	1,724	51	87,944
2	3,449	52	89,669
3	5,173	53	91,393
4	6,898	54	93,118
5	8,622	55	94,842
6	10,346	56	96,566
7	12,071	57	98,291
8	13,795	58	100,015
9	15,520	59	101,740
10	17,244	60	103,464
11	18,968	61	105,188
12	20,693	62	106,913
13	22,417	63	108,637
14	24,142	64	110,362
15	25,866	65	112,086
16	27,590	66	113,810
17	29,315	67	115,535
18	31,039	68	117,259
19	32,764	69	118,984
20	34,488	70	120,708
21	36,212	71	122,432
22	37,937	72	124,157
23	39,661	73	125,881
24	41,386	74	127,606
25	43,110	75	129,330
26	44,834	76	131,054
27	46,559	77	132,779
28	48,283	78	134,503
29	50,008	79	136,228
30	51,732	80	137,952
31	53,456	81	139,676
32	55,181	82	141,401
33	56,905	83	143,125
34	58,630	84	144,850
35	60,354	85	146,574
36	62,078	86	148,298
37	63,803	87	150,023
38	65,527	88	151,747
39	67,252	89	153,472
40	68,976	90	155,196
41	70,700	91	156,920
42	72,425	92	158,645
43	74,149	93	160,369
44	75,874	94	162,094
45	77,598	95	163,818
46	79,322	96	165,542
47	81,047	97	167,267
48	82,771	98	168,991
49	84,496	99	170,716
50	86,220	100	172,440

Note

(a) According to percentage of a maximum of \$172,440.

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

Assessment Table for Injury Grant

(For injuries sustained on or after 1.4.2015)

No. of Days of Sick Leave	Payment (\$)	No. of Days of Sick Leave	Payment (\$)	No. of Days of Sick Leave	Payment (\$)
1	667	61	21,331	121	38,579
2	1,334	62	21,618	122	38,867
3	2,001	63	21,906	123	39,154
4	2,668	64	22,193	124	39,442
5	3,335	65	22,481	125	39,729
6	4,002	66	22,768	126	40,017
7	4,669	67	23,056	127	40,304
8	5,336	68	23,343	128	40,592
9	6,003	69	23,631	129	40,879
10	6,670	70	23,918	130	41,166
11	6,957	71	24,206	131	41,454
12	7,245	72	24,493	132	41,741
13	7,532	73	24,781	133	42,029
14	7,820	74	25,068	134	42,316
15	8,107	75	25,356	135	42,604
16	8,395	76	25,643	136	42,891
17	8,682	77	25,931	137	43,179
18	8,970	78	26,218	138	43,466
19	9,257	79	26,505	139	43,754
20	9,545	80	26,793	140	44,041
21	9,832	81	27,080	141	44,329
22	10,120	82	27,368	142	44,616
23	10,407	83	27,655	143	44,904
24	10,695	84	27,943	144	45,191
25	10,982	85	28,230	145	45,479
26	11,270	86	28,518	146	45,766
27	11,557	87	28,805	147	46,053
28	11,844	88	29,093	148	46,341
29	12,132	89	29,380	149	46,628
30	12,419	90	29,668	150	46,916
31	12,707	91	29,955	151	47,203
32	12,994	92	30,243	152	47,491
33	13,282	93	30,530	153	47,778
34	13,569	94	30,818	154	48,066
35	13,857	95	31,105	155	48,353
36	14,144	96	31,392	156	48,641
37	14,432	97	31,680	157	48,928
38	14,719	98	31,967	158	49,216
39	15,007	99	32,255	159	49,503
40	15,294	100	32,542	160	49,791
41	15,582	101	32,830	161	50,078
42	15,869	102	33,117	162	50,366
43	16,157	103	33,405	163	50,653
44	16,444	104	33,692	164	50,940
45	16,731	105	33,980	165	51,228
46	17,019	106	34,267	166	51,515
47	17,306	107	34,555	167	51,803
48	17,594	108	34,842	168	52,090
49	17,881	109	35,130	169	52,378
50	18,169	110	35,417	170	52,665
51	18,456	111	35,705	171	52,953
52	18,744	112	35,992	172	53,240
53	19,031	113	36,279	173	53,528
54	19,319	114	36,567	174	53,815
55	19,606	115	36,854	175	54,103
56	19,894	116	37,142	176	54,390
57	20,181	117	37,429	177	54,678
58	20,469	118	37,717	178	54,965
59	20,756	119	38,004	179	55,253
60	21,044	120	38,292	180	55,540

Note

- (a) \$667 is used as the base for the scale and rate of payment per day for the first 10 days.
- (b) The payment rate for the 11th day onwards is 1/170 of the difference between the maximum grant and the grant per day for the first 10 days, i.e. \$ (55,540 – 6,670) / 170 to be rounded up or down as appropriate.

Assessment Table for Interim Maintenance Grant

(For injuries sustained on or after 1.4.2015)

No. of Days of Loss of Earnings	Scale of Payment (\$)
1	399
2	799
3	1,198
4	1,597
5	1,997
6	2,396
7	2,795
8	3,195
9	3,594
10	3,993
11	4,393
12	4,792
13	5,191
14	5,591
15	5,990
16	6,389
17	6,789
18	7,188
19	7,587
20	7,987
21	8,386
22	8,785
23	9,185
24	9,584
25	9,983
26	10,383
27	10,782
28	11,181
29	11,581
30	11,980



Emergency Relief Fund

Financial Statements for the year ended 31 March 2016

Report of the Director of Audit



Audit Commission

The Government of the Hong Kong Special Administrative Region

Independent Audit Report

To the Legislative Council

I certify that I have audited the financial statements of the Emergency Relief Fund set out on pages 3 to 10, which comprise the balance sheet as at 31 March 2016, and the income and expenditure account, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

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

Auditor's Responsibility

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

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

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

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

Opinion

In my opinion, the financial statements give a true and fair view of the financial position of the Emergency Relief Fund as at 31 March 2016, and of its financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with section 10(1) of the Emergency Relief Fund Ordinance.



TEO Wing-on
Principal Auditor
for Director of Audit

29 September 2016

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

Emergency Relief Fund

Balance Sheet as at 31 March 2016

	Note	2016 HK\$	2015 HK\$
NON-CURRENT ASSETS			
Placement with the Exchange Fund	3	<u>25,000,000</u>	<u>-</u>
CURRENT ASSETS			
Interest receivable		205,401	292,408
Deposits with banks		46,351,455	63,405,947
Cash and cash equivalents	4	<u>24,669,762</u>	<u>32,780,521</u>
		71,226,618	96,478,876
CURRENT LIABILITIES			
Accounts payable		(3,010)	-
NET CURRENT ASSETS		<u>71,223,608</u>	<u>96,478,876</u>
TOTAL NET ASSETS		<u>96,223,608</u>	<u>96,478,876</u>
Representing:			
ACCUMULATED FUND		<u>96,223,608</u>	<u>96,478,876</u>

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



(Ms Carol Yip Man-kuen)
Director of Social Welfare Incorporated
Trustee of the Emergency Relief Fund
29 September 2016

Emergency Relief Fund

Income and Expenditure Account for the year ended 31 March 2016

	2016 HK\$	2015 HK\$
INCOME		
Grant from the Government	10,000,000	10,000,000
Refund of a grant	-	3,920
Interest	974,358	1,325,159
	<u>10,974,358</u>	<u>11,329,079</u>
EXPENDITURE		
Death and personal injury grants	(239,100)	-
Domestic re-accommodation, re-equipment, site formation and repair grants and grants for extensive damage to home appliances	(56,147)	(78,163)
Grants to repair or replace vessels and fishing gear	(901,760)	(129,000)
Primary producer grants	(8,630,661)	(12,232,229)
Ex-gratia grants	(1,203,194)	-
Exchange difference	(198,764)	(4,782)
	<u>(11,229,626)</u>	<u>(12,444,174)</u>
DEFICIT FOR THE YEAR	(255,268)	(1,115,095)
Other comprehensive income	-	-
TOTAL COMPREHENSIVE LOSS FOR THE YEAR	<u>(255,268)</u>	<u>(1,115,095)</u>

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

Emergency Relief Fund

Statement of Changes in Equity for the year ended 31 March 2016

ACCUMULATED FUND	2016 HK\$	2015 HK\$
Balance at beginning of year	96,478,876	97,593,971
Total comprehensive loss for the year	(255,268)	(1,115,095)
Balance at end of year	<u>96,223,608</u>	<u>96,478,876</u>

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

Emergency Relief Fund

Statement of Cash Flows for the year ended 31 March 2016

	Note	2016 HK\$	2015 HK\$
Cash flows from operating activities			
Deficit for the year		(255,268)	(1,115,095)
Interest income		(974,358)	(1,325,159)
Exchange difference		198,764	4,782
Increase in accounts payable		3,010	-
Net cash used in operating activities		<u>(1,027,852)</u>	<u>(2,435,472)</u>
Cash flows from investing activities			
Interest received		1,061,365	1,274,163
Net decrease in deposits with banks with original maturity over 3 months		16,855,728	1,976,889
Placement with the Exchange Fund		<u>(25,000,000)</u>	-
Net cash (used in)/from investing activities		<u>(7,082,907)</u>	<u>3,251,052</u>
Net (decrease)/increase in cash and cash equivalents		(8,110,759)	815,580
Cash and cash equivalents at beginning of year		<u>32,780,521</u>	<u>31,964,941</u>
Cash and cash equivalents at end of year	4	<u><u>24,669,762</u></u>	<u><u>32,780,521</u></u>

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

Emergency Relief Fund

Notes to the Financial Statements

1. General

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

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

2. Significant accounting policies

(a) Statement of compliance

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

(b) Basis of preparation

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

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

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

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

(c) Adoption of new/revised HKFRSs

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

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

(d) Revenue recognition

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

(e) Cash and cash equivalents

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

(f) Foreign currency translation

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

3. Placement with the Exchange Fund

In March 2016, HK\$25 million was placed with the Exchange Fund. The term of the placement is six years from the date of placement, during which the amount of the original placement cannot be withdrawn. Interest on the placement is at a rate determined each year in January and shall be paid annually in arrears on 31 December of each year. The rate is the higher of the average annual rate of return of the Exchange Fund's Investment Portfolio for the past six years and the average annual yield of 3-year government bond in the past year subject to a minimum of zero percent. The rate has been fixed at 3.3% per annum for the year 2016.

4. Cash and cash equivalents

	2016 HK\$	2015 HK\$
Deposits with banks with original maturity within 3 months	21,330,663	31,508,818
Cash with another government department	2,235,610	20,000
Cash at bank	1,103,489	1,251,703
	<u>24,669,762</u>	<u>32,780,521</u>

5. Financial risk management

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

(a) Credit risk

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

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

(b) Interest rate risk

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

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

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

(c) Foreign currency risk

(i) Exposure to currency risk

The Fund maintained net financial instruments denominated in Renminbi at a total of CNY4,207,775 (2015: CNY4,044,642) at the balance sheet date. Since no foreign currency rate hedging is made by the Fund, the carrying amounts of the financial instruments in Renminbi represent the maximum exposure of the Fund to foreign currency risk in respect of Renminbi.

(ii) Sensitivity analysis

It was estimated that as at 31 March 2016, should the Renminbi strengthen/weaken by 5% (2015: 5%) against the Hong Kong dollar, with all other variables being held constant, the deficit of the Fund would decrease/increase by HK\$252,000 (2015: HK\$253,000).

The above sensitivity analysis has been determined assuming that the change in foreign exchange rate had occurred at the balance sheet date and for financial instruments in existence at that date. The 5% (2015: 5%) strengthening/weakening in Renminbi represents the assessment by the Fund of a reasonably possible change in foreign exchange rate over the period until the end of next year.

(d) Liquidity risk

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

6. Capital management

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

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

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

7. Cost of administration of the Fund

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

8. Fair values of financial assets and liabilities

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