

EMERGENCY RELIEF FUND

ANNUAL REPORT

BY THE TRUSTEE

FOR THE YEAR ENDING

31 MARCH 2011

Emergency Relief Fund

Annual Report

by the Trustee

for the year ending

31 March 2011

Emergency Relief Fund

Annual Report by the Trustee for the Year Ending 31 March 2011

The Fund

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

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

The Committee

4. The Emergency Relief Fund Committee advises the Trustee on matters relating to the administration of the Fund. The Committee, as laid down in the Ordinance, comprises three ex-officio members and two or more non-official members appointed by the Chief Executive. Membership as at 31 March 2011 was as follows:

Chairman Director of Social Welfare

Members Ms FUNG Sau-yim

Mr YEUNG Kwok-leung, Paul

Miss YUNG Wing-sheung, Amy

Director of Housing or his representative

Director of Home Affairs or his representative

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

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

- the annual revision of the payment rates;
- the revised Emergency Relief Fund payment schedule;
- quarterly reports on payments made; and
- the annual report by the Trustee for the year ending 31 March 2010.

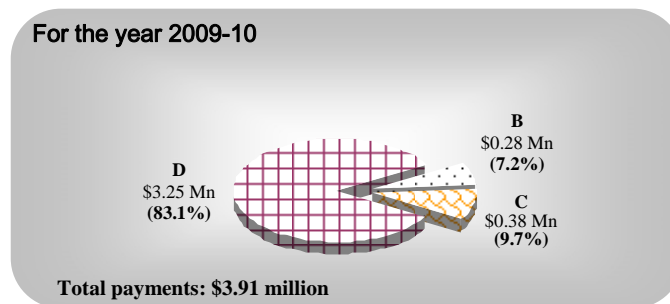
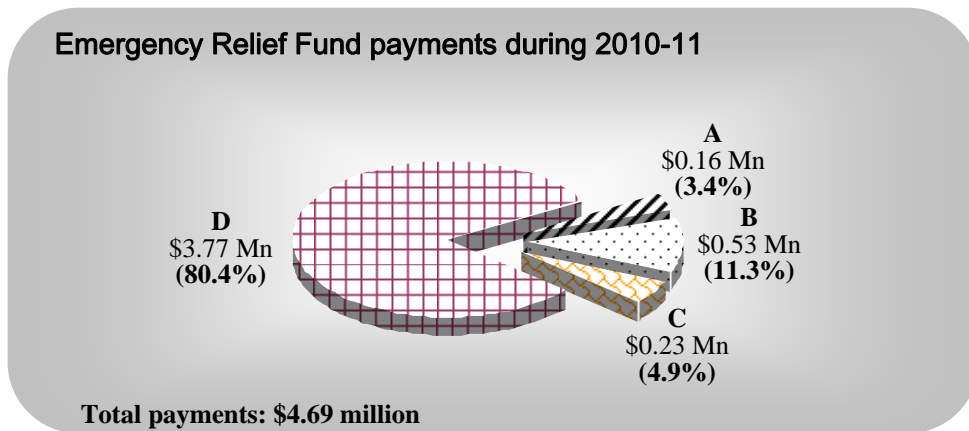
Payments

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 2010 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 \$4.69 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 \$10.30 million, including \$10 million from the Government. On 31 March 2011, the Fund's general account stood at \$82.2 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.

Patrick T K NIP
Director of Social Welfare Incorporated Trustee
Emergency Relief Fund

Emergency Relief Fund

Operational Guidelines

Types of Grants

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

Time Limits for Application

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

Definitions

3. Dependent Family Members

“Dependent Family Members” should include -

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

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

General Criteria

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

4.2 Grants are intended for relief rather than compensation.

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

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

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

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

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

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

Lands Department

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

Agriculture, Fisheries and Conservation Department

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

(b) *Fishermen*

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

(c) *Pond Fish Farmers*

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

(d) *Marine Fish Farmers*

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

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

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

Marine Department (for working boats)

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

Social Welfare Department

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

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

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

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

Payment Schedule and Administrative Procedures

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

Emergency Relief Fund

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

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

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

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

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

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

Notes

* *Sections B & D1*

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

** *Section D2*

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

Time Limits for Application for Emergency Relief Fund

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

Notes

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

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

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

(Effective from 1.4.2010)

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

Type of Payment	Level of Grant	Condition of Grant
<p>A. Grants in respect of death or <u>personal injury</u></p> <p>1. Burial grant</p> <p>2. Death grant</p> <p>(a) Loss of the sole wage earner where there are dependants</p> <p>(b) Loss of a wage earner where there are dependants and another wage earner remaining in the family</p> <p>(c) Loss of a parent who was not a wage earner but there are children under 15 years of age</p>	<p>\$11,180 per person.</p> <p>\$94,500 for one dependent family member plus \$7,880 for each additional dependent family member, up to a maximum of \$133,900.</p> <p>\$47,250 for one dependent family member plus \$7,880 for each additional dependent family member, up to a maximum of \$86,650.</p> <p>\$47,250 for one child under 15 plus \$7,880 for each additional child under 15, up to a maximum of \$86,650.</p>	<p>If the burial expenses were paid either in full or in part by Government (such as under the Comprehensive Social Security Assistance Scheme) or by any charitable fund, the amount of grant shall be reduced by the amount of such payment.</p> <p>If the beneficiary is an adult who is mentally unsound or found unconscious or is a minor without surviving parent or legal guardian, payments will be made on the advice of the Social Welfare Department.</p>

Type of Payment	Level of Grant	Condition of Grant
3. Disability grant	Up to a maximum of \$113,400, 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	\$535 up to a maximum of \$44,540 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 \$7,880 per month for a maximum of six months (one month is regarded as 30 days) (see Assessment Table attached).	<p>In case of incapacity of a wage earner or a non-wage-earning parent where there are children under 15 years of age.</p> <p>Payment of this grant should cease upon the death of the victim.</p>

Type of Payment	Level of Grant	Condition of Grant
<p>B. Domestic re-accommodation, re-equipment, site formation and repair grants and grant for extensive damage to home appliances *</p> <hr/> <p>1. Domestic structures rendered uninhabitable</p> <p>Victims moving to Housing Authority permanent rental housing or multi-storey interim housing with improved facilities comparable in quality to permanent rental housing or private housing</p> <p>2. Domestic structures rendered uninhabitable - victims resited and allowed to rebuild, or victims rebuild in situ</p>	<p>(i) Re-equipment grant of \$1,630 for a single person, \$2,410 for a family of 2 persons, and \$800 for each additional family member where there is loss of property.</p> <p>(ii) Re-accommodation grant of -</p> <p>(a) \$3,388 for a single person;</p> <p>(b) \$7,392 for a family of 2 to 3 persons;</p> <p>(c) \$9,690 for a family of 4 to 5 persons;</p> <p>(d) \$12,292 for a family of 6 persons and above.</p> <p>(i) Re-equipment grant of \$1,630 for a single person, \$2,410 for a family of 2 persons, and \$800 for each additional family member where there is loss of property.</p>	<p>(a) An “unborn baby” which is medically certified to be not less than 16 weeks of pregnancy at the time of rehousing should be eligible for assistance under Section B of the Payment Schedule.</p> <p>(b) Grants payable under Section B of the Payment Schedule can be used for appropriate purposes at the discretion of the victims.</p> <p>Same as B1</p>

Type of Payment	Level of Grant	Condition of Grant
<p>3. Domestic structures damaged – victims repair in situ</p> <p>(a) Structures substantially damaged</p>	<p>(ii) Re-accommodation grant of -</p> <p>(a) \$5,300 for a single person;</p> <p>(b) \$9,940 for a family of 2 persons;</p> <p>(c) \$10,710 for a family of 3 persons;</p> <p>(d) \$12,200 for a family of 4 persons;</p> <p>(e) \$13,980 for a family of 5 persons;</p> <p>(f) \$15,980 for a family of 6 persons and above.</p> <p>(iii) Site formation grant of \$1,020 per structure.</p> <p>(i) Repair grant of -</p> <p>(a) \$2,510 for a single person;</p> <p>(b) \$4,990 for a family of 2 persons;</p> <p>(c) \$5,370 for a family of 3 persons;</p> <p>(d) \$6,120 for a family of 4 persons;</p> <p>(e) \$7,000 for a family of 5 persons;</p> <p>(f) \$8,010 for a family of 6 persons and above.</p>	<p>Same as B1</p>

Type of Payment	Level of Grant	Condition of Grant
<p>(b) Structures not substantially damaged, but warrant some assistance</p> <p>4. Domestic structures (undamaged) to be permanently evacuated</p> <p>(a) Victims moving to Housing Authority permanent rental housing or multi-storey interim housing with improved facilities comparable in quality to permanent rental housing or private housing</p>	<p>(ii) Re-equipment grant of \$1,630 for a single person, \$2,410 for a family of 2 persons, and \$800 for each additional family member where there is loss of property.</p> <p>Repair grant of \$3,000 per family irrespective of size.</p> <p>(i) Re-accommodation grant of -</p> <p>(a) \$3,388 for a single person;</p> <p>(b) \$7,392 for a family of 2 to 3 persons;</p> <p>(c) \$9,690 for a family of 4 to 5 persons;</p> <p>(d) \$12,292 for a family of 6 persons and above.</p> <p>(ii) Re-equipment grant of \$1,630 for a single person, \$2,410 for a family of 2 persons, and \$800 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
<p>C. Grants to repair or replace <u>vessels and fishing gear</u></p> <p>1. Fishing gear or fishing or working boats lost or damaged beyond economic repair</p> <p>2. Fishing gear or fishing or working boats damaged but not beyond economic repair</p> <p>3. Licensed dwelling vessels</p>	<p>(a) 50% of the cost of replacement up to a maximum of \$122,080 for non-mechanised vessels.</p> <p>(b) 50% of the cost of replacement up to a maximum of \$130,740 for mechanised vessels.</p> <p>(c) 50% of the cost of replacement up to a maximum of \$15,420 for gear lost or damaged beyond economic repair.</p> <p>(a) 50% of the cost of minimum repairs up to a maximum of \$61,040 for non-mechanised vessels.</p> <p>(b) 50% of the cost of minimum repairs up to a maximum of \$65,370 for mechanised vessels.</p> <p>(c) 50% of the cost of replacement up to a maximum of \$7,710 for gear partially damaged.</p> <p>Total destruction same as B1</p> <p>Severe damage same as B2</p>	<p>Applicants must be owners (excluding companies or fish-dealers) of the damaged/lost vessels. If the damaged/lost vessel has insurance coverage, the applicant may be required to repay the amount of the grants received if he subsequently recovers compensation from the insurer.</p> <p>Same as C1</p> <p>Same as B1</p> <p>Same as B1</p>

Type of Payment	Level of Grant	Condition of Grant
<p><u>D. Primary producer grants</u></p> <p>1. Stock houses and farm buildings destroyed or severely damaged *</p> <p>2. Rehabilitation grants for loss of crops or livestock and fish **</p>	<p>Assessment is to be made on the basis of 50% of cost of replacement, up to a maximum of \$16,090.</p> <p>(a) Vegetables and other crops - \$1,600 per dau chung (including cost of \$224 and \$335 for soil conditioner and extra labour respectively) up to a maximum of \$9,600 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) \$640 per pig plus \$335 cost for extra labour per farm up to a maximum of \$6,740 for 10 pigs;</p> <p>(ii) \$11.0 per bird plus \$335 cost for extra labour per farm up to a maximum of \$4,740 for 400 birds;</p> <p>(iii) \$6,570 per working cattle-calf/heifer to a maximum of \$6,570.</p> <p>(c) Mushroom - \$7.0 per m² of damaged bedding area plus \$335 cost for extra labour per farm up to a maximum of \$2,370.</p>	<p>Grants only payable to those who claim or appear to earn livelihood by farming.</p> <p>Generally, only genuine small full-time farmers adversely affected by a natural disaster could be eligible for consideration.</p>

Type of Payment	Level of Grant	Condition of Grant
	<p>(d) Pond fish - \$1.3 per m² for cost of basic material inputs up to a maximum of \$8,760 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 - \$8.8 per cubic metre or \$1,750 per dau chung paid according to actual damage up to a maximum of \$5,250.</p> <p>(f) Mariculture fish - \$278 per m² for cost of basic material inputs up to a maximum of \$5,560 for 20 m² plus \$2.9 per m² for cost of extra labour up to a maximum of \$580.</p> <p>(g) Fish rafts/cages - 50% of the cost of minimum repairs or replacement if beyond economic repair to a maximum of - rafts : \$8,720 cages : \$3,760.</p> <p>(h) Bund damage - 50% of the cost of minimum repairs to a maximum of \$2,260.</p>	<p>If the fish stock/rafts have insurance coverage, the mariculturist may be required to repay the amount of the grants received if he subsequently recovers compensation from the insurer.</p> <p>If the fish stock/rafts have insurance coverage, the mariculturist may be required to repay the amount of the grants received if he subsequently recovers compensation from the insurer.</p>

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

Notes

* *Sections B & D1*

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

** *Section D2*

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

Assessment Table for Disability Grant

(For injuries sustained on or after 1.4.2010)

Loss of Earning Capacity %	Payment (\$)	Loss of Earning Capacity %	Payment (\$)
0.1	113		
0.5	567		
1	1,134	51	57,834
2	2,268	52	58,968
3	3,402	53	60,102
4	4,536	54	61,236
5	5,670	55	62,370
6	6,804	56	63,504
7	7,938	57	64,638
8	9,072	58	65,772
9	10,206	59	66,906
10	11,340	60	68,040
11	12,474	61	69,174
12	13,608	62	70,308
13	14,742	63	71,442
14	15,876	64	72,576
15	17,010	65	73,710
16	18,144	66	74,844
17	19,278	67	75,978
18	20,412	68	77,112
19	21,546	69	78,246
20	22,680	70	79,380
21	23,814	71	80,514
22	24,948	72	81,648
23	26,082	73	82,782
24	27,216	74	83,916
25	28,350	75	85,050
26	29,484	76	86,184
27	30,618	77	87,318
28	31,752	78	88,452
29	32,886	79	89,586
30	34,020	80	90,720
31	35,154	81	91,854
32	36,288	82	92,988
33	37,422	83	94,122
34	38,556	84	95,256
35	39,690	85	96,390
36	40,824	86	97,524
37	41,958	87	98,658
38	43,092	88	99,792
39	44,226	89	100,926
40	45,360	90	102,060
41	46,494	91	103,194
42	47,628	92	104,328
43	48,762	93	105,462
44	49,896	94	106,596
45	51,030	95	107,730
46	52,164	96	108,864
47	53,298	97	109,998
48	54,432	98	111,132
49	55,566	99	112,266
50	56,700	100	113,400

Note

(a) According to percentage of a maximum of \$113,400.

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

Assessment Table for Injury Grant

(For injuries sustained on or after 1.4.2010)

No. of Days of Sick Leave	Payment (\$)	No. of Days of Sick Leave	Payment (\$)	No. of Days of Sick Leave	Payment (\$)
1	535	61	17,107	121	30,939
2	1,070	62	17,338	122	31,169
3	1,605	63	17,568	123	31,400
4	2,140	64	17,799	124	31,630
5	2,675	65	18,029	125	31,861
6	3,210	66	18,260	126	32,091
7	3,745	67	18,490	127	32,322
8	4,280	68	18,721	128	32,552
9	4,815	69	18,951	129	32,783
10	5,350	70	19,182	130	33,014
11	5,581	71	19,412	131	33,244
12	5,811	72	19,643	132	33,475
13	6,042	73	19,873	133	33,705
14	6,272	74	20,104	134	33,936
15	6,503	75	20,334	135	34,166
16	6,733	76	20,565	136	34,397
17	6,964	77	20,795	137	34,627
18	7,194	78	21,026	138	34,858
19	7,425	79	21,257	139	35,088
20	7,655	80	21,487	140	35,319
21	7,886	81	21,718	141	35,549
22	8,116	82	21,948	142	35,780
23	8,347	83	22,179	143	36,010
24	8,577	84	22,409	144	36,241
25	8,808	85	22,640	145	36,471
26	9,038	86	22,870	146	36,702
27	9,269	87	23,101	147	36,933
28	9,500	88	23,331	148	37,163
29	9,730	89	23,562	149	37,394
30	9,961	90	23,792	150	37,624
31	10,191	91	24,023	151	37,855
32	10,422	92	24,253	152	38,085
33	10,652	93	24,484	153	38,316
34	10,883	94	24,714	154	38,546
35	11,113	95	24,945	155	38,777
36	11,344	96	25,176	156	39,007
37	11,574	97	25,406	157	39,238
38	11,805	98	25,637	158	39,468
39	12,035	99	25,867	159	39,699
40	12,266	100	26,098	160	39,929
41	12,496	101	26,328	161	40,160
42	12,727	102	26,559	162	40,390
43	12,957	103	26,789	163	40,621
44	13,188	104	27,020	164	40,852
45	13,419	105	27,250	165	41,082
46	13,649	106	27,481	166	41,313
47	13,880	107	27,711	167	41,543
48	14,110	108	27,942	168	41,774
49	14,341	109	28,172	169	42,004
50	14,571	110	28,403	170	42,235
51	14,802	111	28,633	171	42,465
52	15,032	112	28,864	172	42,696
53	15,263	113	29,095	173	42,926
54	15,493	114	29,325	174	43,157
55	15,724	115	29,556	175	43,387
56	15,954	116	29,786	176	43,618
57	16,185	117	30,017	177	43,848
58	16,415	118	30,247	178	44,079
59	16,646	119	30,478	179	44,309
60	16,876	120	30,708	180	44,540

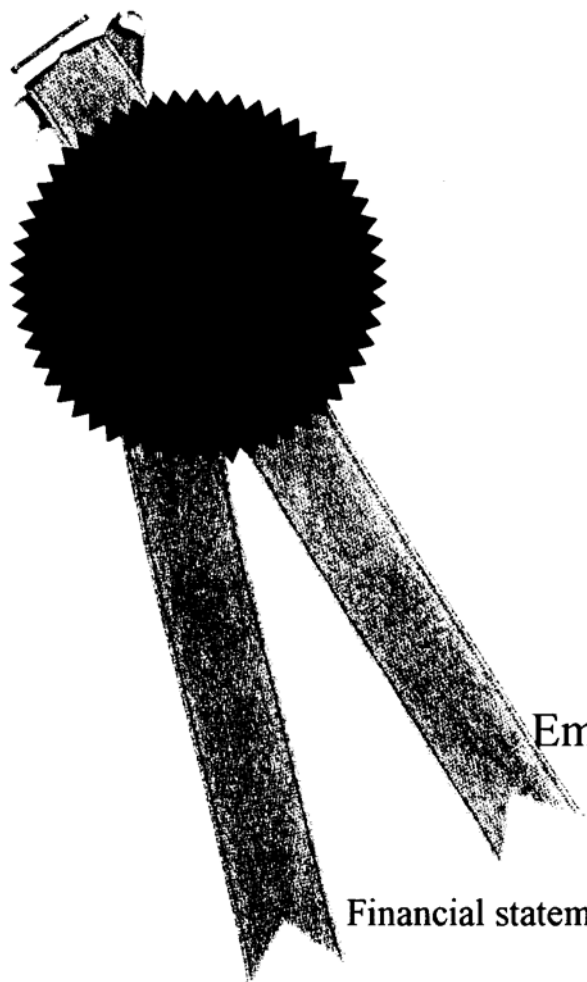
Note

- (a) \$535 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. \$ (44,540 – 5,350) / 170 to be rounded up or down as appropriate.

Assessment Table for Interim Maintenance Grant

(For injuries sustained on or after 1.4.2010)

No. of Days of Loss of Earnings	Scale of Payment (\$)
1	263
2	525
3	788
4	1,051
5	1,313
6	1,576
7	1,839
8	2,101
9	2,364
10	2,627
11	2,889
12	3,152
13	3,415
14	3,677
15	3,940
16	4,203
17	4,465
18	4,728
19	4,991
20	5,253
21	5,516
22	5,779
23	6,041
24	6,304
25	6,567
26	6,829
27	7,092
28	7,355
29	7,617
30	7,880



Emergency Relief Fund

Financial statements for the year ended 31 March 2011

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 9, which comprise the balance sheet as at 31 March 2011, 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 the 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 2011, 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.


WONG Ying-tao, Peter
Principal Auditor
for Director of Audit

26 August 2011


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

Emergency Relief Fund

Balance Sheet as at 31 March 2011

	Note	2011 HK\$	2010 HK\$
CURRENT ASSETS			
Interest receivable		21,584	3,481
Accounts receivable		3,920	3,920
Deposits with banks		81,065,608	75,515,510
Cash with other government departments Agriculture, Fisheries and Conservation Department	5	166,160	20,000
Cash at bank		<u>1,135,600</u>	<u>1,197,838</u>
		82,392,872	76,740,749
CURRENT LIABILITIES			
Accounts payable		(146,160)	(100,410)
		<u>(146,160)</u>	<u>(100,410)</u>
		<u>82,246,712</u>	<u>76,640,339</u>
Representing:			
ACCUMULATED FUND		<u>82,246,712</u>	<u>76,640,339</u>

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


(FUNG Pak-yan)
Director of Social Welfare Incorporated
Trustee
Emergency Relief Fund
26 August 2011

Emergency Relief Fund

Income and Expenditure Account for the year ended 31 March 2011

	2011 HK\$	2010 HK\$
INCOME		
Grant from the Government	10,000,000	10,000,000
Refund of grants for previous year	-	130,230
Interest	298,847	50,037
	<u>10,298,847</u>	<u>10,180,267</u>
EXPENDITURE		
Death and personal injury grants	(165,390)	-
Domestic re-accommodation, re-equipment, site formation and repair grants and grants for extensive damage to home appliances	(533,030)	(276,126)
Grants to repair or replace vessels and fishing gear	(226,950)	(382,420)
Primary producer grants	(3,767,104)	(3,247,878)
	<u>(4,692,474)</u>	<u>(3,906,424)</u>
SURPLUS FOR THE YEAR	5,606,373	6,273,843
Other comprehensive income	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>5,606,373</u>	<u>6,273,843</u>

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

Emergency Relief Fund

Statement of Changes in Equity for the year ended 31 March 2011

ACCUMULATED FUND	2011 HK\$	2010 HK\$
Balance at beginning of year	76,640,339	70,366,496
Total comprehensive income for the year	5,606,373	6,273,843
Balance at end of year	<u>82,246,712</u>	<u>76,640,339</u>

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

Emergency Relief Fund

Statement of Cash Flows for the year ended 31 March 2011

	2011 HK\$	2010 HK\$
Cash flows from operating activities		
Surplus for the year	5,606,373	6,273,843
Interest income	(298,847)	(50,037)
Increase in accounts receivable	-	(3,920)
Increase/(Decrease) in accounts payable	45,750	(110,400)
Net cash from operating activities	<u>5,353,276</u>	<u>6,109,486</u>
Cash flows from investing activities		
Interest received	<u>280,744</u>	<u>53,091</u>
Net cash from investing activities	<u>280,744</u>	<u>53,091</u>
Net increase in cash and cash equivalents	5,634,020	6,162,577
Cash and cash equivalents at beginning of year	<u>76,733,348</u>	<u>70,570,771</u>
Cash and cash equivalents at end of year	<u>82,367,368</u>	<u>76,733,348</u>
Analysis of the balances of cash and cash equivalents		
Deposits with banks with original maturity within 3 months	81,065,608	75,515,510
Cash with other government departments	166,160	20,000
Cash at bank	<u>1,135,600</u>	<u>1,197,838</u>
	<u>82,367,368</u>	<u>76,733,348</u>

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

Emergency Relief Fund

Notes to the Financial Statements

1. General

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

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

2. Significant accounting policies

(a) Statement of compliance

The financial statements of the Fund 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.

(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.

The following new developments may result in new or amended disclosures in future financial statements:

	Effective for annual periods beginning on or after
Amendments to HKAS 1 (Revised) Presentation of Financial Statements	1 July 2012
HKFRS 9 Financial Instruments	1 January 2013
HKFRS 13 Fair Value Measurement	1 January 2013

(d) Revenue recognition

- (i) Grant from the Government is recognised when there is reasonable assurance that it will be received and that the Fund will comply with the conditions attaching to it.

Grant from the Government is recognised in the income and expenditure account over the period necessary to match it with the costs it is intended to compensate.

- (ii) Interest income from deposits with banks is recognised on a time proportion basis, taking into account the principal amounts outstanding and the interest rates applicable.

(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.

3. Financial risk management objectives and policies

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

(a) Credit risk

The Fund's maximum exposure to credit risk as 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 other government departments is considered minimal.

(b) Interest rate risk

The Fund's bank deposits are exposed to market risk due to changes in interest rates. It is estimated that if the interest rates on bank deposits had been 30 basis points (2010: 5 basis points) higher/lower and all other variables were held constant, the Fund's surplus for the year would have increased/decreased by approximately HK\$235,000 (2010: HK\$36,000). The sensitivity analysis is based on the average amount of the Fund's bank deposits during the year and on the assumption that higher/lower interest rates were applicable throughout the year. The 30 basis point increase/decrease represents the Fund's assessment of a reasonably possible change in interest rates over the period until the next annual balance sheet date.

The Fund's exposure to interest rate risk, based on the major interest bearing assets stated at carrying amounts at the end of the reporting period and categorised by maturity dates, is shown below:

	Up to 3 months HK\$	Total HK\$
2011		
Deposits with banks	<u>81,065,608</u>	<u>81,065,608</u>
2010		
Deposits with banks	<u>75,515,510</u>	<u>75,515,510</u>

(c) Liquidity risk

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

4. 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.

5. Cash with other government departments

The amount held by the Agriculture, Fisheries and Conservation Department comprised:

- (i) HK\$20,000 (2010: HK\$20,000) being the balance of an imprest account; and
- (ii) HK\$146,160 (2010: Nil) being the balance of an advance account for the distribution of a grant to a victim of natural disaster.

6. Cost of administration of the Fund

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

7. Fair values of financial assets and liabilities

The fair values of the Fund's financial assets and liabilities approximate their carrying amounts at the balance sheet date.