

# **CHAPTER 4**

**Food and Health Bureau  
Food and Environmental Hygiene Department**

**Burial and cremation services**

**Audit Commission  
Hong Kong  
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*This audit review was carried out under a set of guidelines tabled in the Provisional Legislative Council by the Chairman of the Public Accounts Committee on 11 February 1998. The guidelines were agreed between the Public Accounts Committee and the Director of Audit and accepted by the Government of the Hong Kong Special Administrative Region.*

Report No. 65 of the Director of Audit contains 10 Chapters which are available on our website at <http://www.aud.gov.hk>

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# BURIAL AND CREMATION SERVICES

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# BURIAL AND CREMATION SERVICES

## Executive Summary

1. The Food and Environmental Hygiene Department (FEHD) provides burial and cremation services to the public. It manages 10 public cemeteries, six public crematoria and eight public columbaria (with 11 gardens of remembrance), and regulates the operation of 27 private cemeteries. In the past 20 years, the average numbers of annual deaths and cremations were 38,000 and 31,000 respectively. They are estimated to rise to 55,000 and 52,000 respectively in the next 20 years. Since the 1970s, the Government has been encouraging cremations instead of coffin burials, resulting in a rising demand for columbarium facilities and an upsurge of private columbaria. In recent years, there have been public concerns over the shortage in supply of public niches, and the regulation of private columbaria. The Government has adopted a three-pronged strategy in its columbarium policy, comprising promotion of green burials, a robust supply of public columbaria, and enhanced regulation of private columbaria. The Cemeteries and Crematoria Section of the FEHD is responsible for providing burial and cremation services. As at March 2015, the Section had an establishment of 213 staff. Its financial provision for 2015-16 is \$332 million. The FEHD charged the public for the burial and cremation services rendered. Its estimated service income for 2015-16 is \$103 million. The Audit Commission (Audit) has recently conducted a review of the burial and cremation services provided by the FEHD.

### Supply of public niches

2. *Slow progress in implementing the District-based Columbarium Development Scheme.* In 2010, the FEHD introduced the Scheme under which all the 18 districts collectively share the responsibility of developing columbarium facilities. The Government identified 24 sites in 18 districts for columbarium development. However, the overall progress of implementing the Scheme was not entirely satisfactory. Up to July 2015, only two small projects had been completed. There were still 16 (67%) projects without a definite timetable for consulting the relevant District Councils. Audit noted that the slow progress was attributed to additional time spent on conducting traffic impact assessment studies and the lack of effective measures for promoting local acceptance (paras. 2.6, 2.8 and 2.10 to 2.16).

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3. *Acute shortage in short-term supply of niches.* As a result of project delays, there would be practically no supply of public niches under the Scheme from 2016 to 2018. Moreover, private niches would also be in short supply as a result of the implementation of a proposed licensing scheme for private columbaria (see para. 10 below). As a result, both public and private niches would be in short supply in the next few years. Public demand for niches could not be met until completion of the Tsang Tsui Project in 2019, providing 160,000 niches. There is a need to devise a plan and explore measures to address the impending acute shortage (paras. 2.24 and 2.25).

4. *Need to critically review allocation arrangements.* In September 2011, the FEHD adopted the arrangements to allocate some 45,000 new niches in three phases from 2012 to 2015 by computer balloting. In 2014, the Ombudsman received a public complaint against the FEHD's allocation arrangements. After investigation, the Ombudsman found the complaint substantiated and concluded that phased allocation had left many niches vacant for too long, and people unsuccessful in balloting might have to wait endlessly. The FEHD agreed to review the allocation arrangements. Audit noted that the FEHD had not disclosed the rationale and justifications for adopting phased allocation arrangements for public deliberation. Audit also noted that, before conducting the review of the allocation arrangements, the FEHD intended to allocate the 160,000 niches to be completed under the Tsang Tsui Project in 2019 by phases of 20,000 niches a year over eight years (paras. 2.29 to 2.38).

### **Burial grounds and cremation services**

5. *Mismatch cases of urn graves.* In 2004, the Ombudsman conducted a direct investigation and found that the records of urn graves managed by the FEHD were incomplete and inaccurate, and recommended a full-scale survey to verify the information. From 2005 to 2014, the FEHD conducted on-site surveys of all its urn graves and found some 37,000 cases in which the name of the deceased inscribed on the grave headstone did not match with that in FEHD records. The FEHD considered that the information mismatch did not necessarily mean that the identity of the body buried in the urn grave was mistaken. Most of the mismatch cases were attributed to failure in the past to update official records, inaccurate data input, or suspected illegal burials. The FEHD flagged all mismatch cases in the computer records for taking follow-up actions when applications for exhumation were received. As of March 2015, the FEHD received applications for exhumation



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related to 1,473 mismatch cases and completed follow-up actions on 1,455 of them. The overall progress of following up mismatch cases was slow. Audit noted that the FEHD had not previously disclosed the results of the urn grave survey and the progress of following up mismatch cases (paras. 3.12 to 3.18).

6. ***Promoting the use of eco-coffins.*** Eco-coffins (made of recycled paper and cardboard) are more environmentally friendly, cost less, and take less fuel and less time for cremation than traditional coffins (made of wood). In 2006, the FEHD started to promote the use of eco-coffins and use them for cremating unclaimed bodies. Despite the benefits of using eco-coffins, the popularity of eco-coffins had not increased. In 2014, eco-coffins were used in 829 (2%) of 41,244 cremations of dead bodies. There is a need for more effective measures in overcoming barriers and promoting the use of eco-coffins (paras. 3.24 to 3.27).

7. ***Potential supply of urn spaces in allocated niches.*** A public niche is designed to hold two urns (standard niche) or four urns (large niche). Ashes from a close relative of the first deceased can be added to an allocated niche. In 2014, the FEHD relaxed the definition of close relative and removed the cap on the number of urns placed in a niche. Despite these measures, up to June 2015, the utilisation of urn spaces in public niches was low. About 77% of the some 201,000 occupied niches had unused urn spaces, with a total of some 176,000 spaces for placing additional sets of ashes. There is a need to promote and increase the use of the unused urn spaces, particularly as a means to meet the acute shortage of supply in niches from 2016 to 2018 (paras. 3.30 to 3.35).

### **Regulation of private columbaria**

8. Private columbaria play an important role in supplying niches and providing choices to the public. Many private columbaria do not comply with statutory and government requirements arising from town planning, land leases and building safety. In June 2014, the Government introduced the Private Columbaria Bill to the Legislative Council for setting up a licensing scheme with the objectives of ensuring compliance with statutory and government requirements by private columbaria, enhancing protection of consumer interests and ensuring a sustainable mode of operation (paras. 4.2 and 4.5).

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9. *Inadequate enforcement actions against unauthorised columbaria.* There were public comments that enforcement actions against unauthorised columbaria were not adequate. The number of unauthorised columbaria increased substantially from 52 (December 2010) to 124 (June 2015) by 72 (138%) in a period of less than five years. There is a need for the FEHD to devise an enforcement system under the new licensing scheme, with a mechanism for coordinating the efforts of other enforcement departments to ensure efficiency and effectiveness of the enforcement system (paras. 4.8, 4.11 and 4.12).

10. *Shortage in short-term supply of private niches.* When the proposed licensing scheme comes into operation (expected to be in mid-2016), all private columbaria cannot sell or let out niches unless they have obtained licences. However, application for a licence can only be made three months later to allow time for setting up the Licensing Board. Moreover, time is required for processing applications, and the number of licences to be issued and the number of niches allowed for each licence could not be ascertained at this stage. The supply from licensed columbaria would be uncertain in the coming years (paras. 4.13 to 4.15).

### Way forward

11. *More efforts needed for promoting green burials.* Green burials, which include scattering of ashes at gardens of remembrance or at sea, provide a more sustainable way for the disposal of cremated ashes. Since 2007, the FEHD has been taking measures to encourage the community's acceptance of green burials, including the provision of free services. Despite such efforts, scattering of ashes at gardens of remembrance and at sea only accounted for a small percentage of cremations, at 7% and 2% respectively in 2014 (paras. 5.6 and 5.10).

12. *New measures to improve sustainability of public niche supply.* To improve the sustainability in public niche supply, the Food and Health Bureau has proposed two measures, namely, setting a time limit for occupation of niches, and evening out the traffic impact of columbarium developments by confining worship periods to either the Ching Ming or Chung Yeung Festivals. However, there has been little progress in implementing these measures (paras. 5.17 to 5.19).

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### Audit recommendations

13. Audit recommendations are made in the respective sections of the Audit Report. Only the key ones are highlighted in this Executive Summary. Audit has *recommended* that the Secretary for Food and Health and the Director of Food and Environmental Hygiene should:

#### *Supply of public niches*

- (a) step up efforts to implement the District-based Columbarium Development Scheme, including taking measures to expedite the completion of traffic impact assessment studies, and devise more effective measures for promoting local acceptance of columbarium development projects (para. 2.21(a) and (b));
- (b) closely monitor the Tsang Tsui Project to ensure its timely completion in 2019 to meet the accumulated demand for public niches from 2016 to 2018 (para. 2.27(a));
- (c) devise a plan and explore measures to address the acute shortage in short-term supply of niches from public columbarium projects and private columbaria from 2016 to 2018 (para. 2.27(b));
- (d) critically review the arrangements for allocating new niches (para. 2.39(a));

#### *Burial grounds and cremation services*

- (e) consider reporting to the Legislative Council the results of the full-scale survey of urn graves and the progress of following up mismatch cases (para. 3.19(c));
- (f) identify and take more effective measures in promoting the use of eco-coffins (para. 3.28(b));

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- (g) take effective measures to increase the public's use of the unused urn spaces in allocated niches to meet public demand for niches (para. 3.43(a));

### *Regulation of private columbaria*

- (h) devise an enforcement system under the proposed licensing scheme in a timely manner, with a mechanism for coordinating the efforts of other enforcement departments to ensure efficiency and effectiveness in taking enforcement actions against unlicensed columbaria (para. 4.16(a));

### *Way forward*

- (i) step up efforts to continue to promote green burials (para. 5.15); and
- (j) examine the feasibility of the two measures, i.e. setting a time limit for occupation of niches and evening out the traffic impact of columbarium developments, for ensuring the sustainability in the supply of public niches (para. 5.21(a)).

## Response from the Government

14. The Secretary for Food and Health and the Director of Food and Environmental Hygiene generally agree with the audit recommendations.

## **PART 1: INTRODUCTION**

1.1 This PART describes the background to the audit and outlines the audit objectives and scope.

### ***Public burial and cremation services***

1.2 The Food and Environmental Hygiene Department (FEHD) provides burial and cremation services to the public and manages the following facilities:

- (a) 10 public cemeteries (see Appendix A). Burial spaces are currently available for allocation to the public at Wo Hop Shek Cemetery and three cemeteries on outlying islands (Cheung Chau Cemetery, Lai Chi Yuen Cemetery, and Tai O Cemetery);
- (b) six public crematoria (see Appendix B) for the cremation of human bodies and skeletal remains;
- (c) eight public columbaria (see Appendix C) providing niches for the interment of cremated ashes; and
- (d) 11 gardens of remembrance at public columbaria for scattering of ashes.

1.3 ***Coffin burials.*** The 10 public cemeteries provided a total of 23,728 coffin burial spaces, with 8,178 spaces vacant as at June 2015. In 2014, 1,056 coffin burials took place at these cemeteries. Coffin burials at these cemeteries are generally not permanent. Six years after a coffin burial, skeletal remains have to be exhumed for either reburial at an urn grave or cremation.

1.4 ***Urn burials.*** The 10 public cemeteries provided a total of 217,411 urn burial spaces, with 38,052 spaces vacant as at June 2015. In 2014, 878 urn burials took place at these cemeteries. Urn burials are generally not subject to any time limit.

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1.5 *Cremations of human bodies and skeletal remains.* The six public crematoria had a total of 26 body cremators, providing an aggregate annual cremation capacity of 43,884 sessions as at June 2015. The Wo Hop Shek Crematorium also had one skeletal cremator. In 2014, 41,244 cremations of human bodies and 3,312 cremations of skeletal remains took place at these crematoria.

1.6 *Interment of cremated ashes.* The eight public columbaria provided a total of 214,332 niches, with 9,115 vacant niches as at June 2015 (Note 1). Photograph 1 shows the Wo Hop Shek Kiu Tau Road Columbarium completed in July 2012.

### Photograph 1

#### Wo Hop Shek Kiu Tau Road Columbarium



Source: FEHD records

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**Note 1:** *Of the vacant niches, about 7,700 were new niches of the Wo Hop Shek Kiu Tau Road Columbarium undergoing allocation (see para. 2.29(d)), about 1,100 were new niches of the columbaria on outlying islands for allocation to deceased local residents, and about 140 were used niches for allocation through a waiting list arrangement.*

1.7 **Green burials.** Apart from placing them in columbaria, cremated ashes may be scattered at the 11 gardens of remembrance or at three designated Hong Kong waters. In 2014, there were 2,697 cases of scattering ashes at gardens of remembrance and 856 cases of scattering ashes at sea. Photograph 2 shows the garden of remembrance at the Diamond Hill Columbarium commissioned in 2012.

### Photograph 2

#### Garden of remembrance at the Diamond Hill Columbarium



Source: FEHD records

1.8 **Regulation of related trades.** The FEHD operates two licensing schemes to regulate undertakers of burials and funeral parlours respectively. As at June 2015, there were 113 licensed undertakers of burials and seven licensed funeral parlours.

1.9 The FEHD has provided information of its burial and cremation services on its website. It has also published a booklet entitled “A Guide to After-Death Arrangements”, providing comprehensive information to guide the public in making appropriate after-death arrangements.

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1.10 In providing burial and cremation services, the FEHD is governed by the Public Health and Municipal Services Ordinance (PHMSO — Cap. 132), particularly the part on disposal of the deceased, and a number of subsidiary regulations under the PHMSO (e.g. the Undertakers of Burials Regulation (Cap. 132CB), and the Funeral Parlours Regulation (Cap. 132AD)).

1.11 The Cemeteries and Crematoria Section of the FEHD is responsible for providing burial and cremation services. As at March 2015, the Section had an establishment of 213 staff. Its financial provision for 2015-16 is \$332 million (comprising \$64 million of personal emoluments, \$260 million of departmental expenses, and \$8 million of capital expenditure).

1.12 Appendix D shows the main charges for the FEHD's burial and cremation services. Its estimated service income for 2015-16 is \$103 million.

### ***Public concerns over shortage of public niches and regulation of private columbaria***

1.13 Since the 1970s, the Government has been encouraging cremations instead of coffin burials. The number of cremations has increased substantially from about 7,300 (35% of deaths) in 1975 to 41,244 (90% of deaths) in 2014. This policy, coupled with the increasing number of deaths, has resulted in a rising demand for columbarium facilities. On the other hand, a number of public columbarium projects were shelved during the years 2005 to 2007 due to objections of local communities. There has been public concern over the shortage in supply of public niches in meeting public demand.

1.14 Private columbaria play an important role in supplying niches and providing choices to the public. There has been an upsurge of private columbaria in recent years, partly due to the shortage in supply of public niches. As at June 2015, there were 156 private columbaria according to records of the Development Bureau. However, many private columbaria do not comply with requirements arising from town planning, land leases and building safety. There has been public concern over the regulation of private columbaria.



1.15 *Consultation on the review of columbarium policy.* In July 2010, the Food and Health Bureau (FHB) launched a public consultation on the review of columbarium policy. In April 2011, the FHB reported the outcome of the consultation to the Legislative Council (LegCo) Panel on Food Safety and Environmental Hygiene, stating that the public broadly endorsed the following directions:

- (a) increasing the supply of columbarium facilities;
- (b) encouraging public acceptance of more environmentally friendly and sustainable means of handling cremated ashes;
- (c) enhancing consumer protection in the choice of private columbarium facilities; and
- (d) enhancing the regulation of private columbaria.

1.16 *Consultation on a licensing scheme for private columbaria.* In December 2011, the FHB launched another public consultation on a licensing scheme for private columbaria. In June 2014, the Government introduced to LegCo the Private Columbaria Bill intended for setting up a licensing scheme. According to the work plan of December 2014, the proposed licensing scheme was planned to commence in mid-2016 (see para. 4.5).

1.17 *Government's columbarium policy.* In July 2014, the FHB informed the LegCo Panel on Food Safety and Environmental Hygiene (LegCo Panel) that the Government's columbarium policy was to adopt a three-pronged strategy comprising:

- (a) promotion of green burials;
- (b) a robust supply of public columbaria; and
- (c) enhanced regulation of private columbaria.

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The FHB indicated that it was likely that the prevailing practice of storing ashes in columbarium facilities would continue for some time, and it would take time to fortify the mindset changes necessary for turning green burials into the mainstream mode of handling human ashes.

### ***Private burial services***

1.18 Apart from the FEHD, some religious and other organisations operate 27 private cemeteries on a non-profit-making basis. The FEHD regulates the operation of these private cemeteries in accordance with the Private Cemeteries Regulation (Cap. 132BF) under the PHMSO. As at June 2015, these organisations provided 138,901 coffin burial spaces, 8,271 urn burial spaces and 359,047 niches within the private cemeteries.

1.19 One of these organisations is the Board of Management of the Chinese Permanent Cemeteries (BMCPC) established under the Chinese Permanent Cemeteries Ordinance (Cap. 1112) to provide and manage cemeteries for persons of Chinese race permanently resident in Hong Kong. The BMCPC manages four cemeteries (i.e. Aberdeen Cemetery, Tsuen Wan Cemetery, Cape Collinson Cemetery, and Junk Bay Cemetery). The BMCPC is chaired by the Secretary for Home Affairs, and includes the Director of Food and Environmental Hygiene and the Director of Lands as ex-officio members. It has been working closely with the Government in the provision of burial services and facilities.

## **Audit review**

1.20 In May 2015, the Audit Commission (Audit) commenced a review of the burial and cremation services provided by the FEHD. The review has focused on the following areas:

- (a) supply of public niches (PART 2);
- (b) burial grounds and cremation services (PART 3);

- (c) regulation of private columbaria, undertakers of burials and funeral parlours (PART 4); and
- (d) way forward (PART 5).

1.21 Audit has found room for improvement in the above areas and has made a number of recommendations to address the issues.

### General response from the Government

1.22 The Secretary for Food and Health and the Director of Food and Environmental Hygiene generally agree with the audit recommendations. They have provided Audit with the following general comments:

- (a) post-death arrangements should be seen with reference to the macro picture at the strategic level, having regard to the relative priorities of various policy portfolios competing for scarce and valuable land and financial resources;
- (b) storage of ashes in a columbarium niche is not an absolutely necessary part of post-death arrangements. It is at most a choice or preference that may differ from person to person, as evident by other ash disposal forms being accepted. More importantly, unless the community accepts time-limited niche arrangements under which niches can be recycled, the demand for niches is cumulative and cannot be met incessantly;
- (c) given the scarce land resources in Hong Kong, sole or predominant reliance on the deposition of cremated ashes in public niches is not a sustainable means of disposal of cremated ashes. The Government has since 2007 adopted a forward-looking approach by advocating and promoting green burials, which are considered as more efficient use of land resources, viable and sustainable in the longer term;

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- (d) the actual experience in promoting the paradigm shift from the adoption of coffin burials to cremation in the past well indicates that it is feasible to achieve a fundamental change in mindset in making post-death arrangements. Another paradigm shift in the disposal of cremated ashes towards the sustainable green burials is needed; and
- (e) action is already in hand to promote co-location of ashes in public niches, scattering of ashes at gardens of remembrance and at sea, and the Internet Memorial Service. The Government intends to step up its promotion and publicity efforts in the coming years.

## **Acknowledgement**

1.23 Audit would like to acknowledge with gratitude the assistance and full cooperation of the staff of the FHB and the FEHD during the course of the audit review.

## **PART 2: SUPPLY OF PUBLIC NICHES**

2.1 Currently, the prevailing practice after cremation is to store ashes in columbarium facilities. The three-pronged strategy underpinning the Government's columbarium policy includes a robust supply of public columbaria (see para. 1.17(b)). This PART examines the following issues relating to supply of public niches:

- (a) District-based Columbarium Development Scheme (paras. 2.8 to 2.22);
- (b) short-term supply of niches (paras. 2.23 to 2.28); and
- (c) allocation of new niches (paras. 2.29 to 2.40).

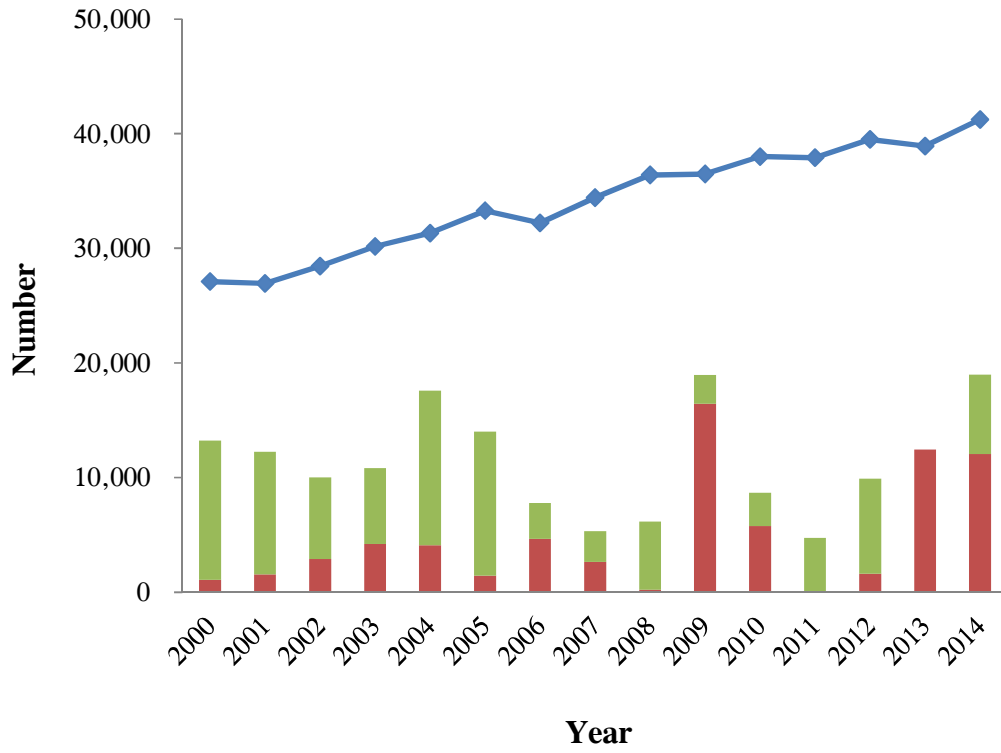
### ***Increasing demand for columbarium niches***

2.2 With a growing and ageing population in Hong Kong, the number of deaths and the corresponding number of cremations have been rising gradually year on year. In the past 20 years (1995 to 2014), the annual average numbers of deaths and cremations were about 38,000 and 31,000 respectively. In the next 20 years (2015 to 2034), the respective numbers are estimated to be about 55,000 and 52,000. As interring cremated ashes in columbarium niches is the mainstream mode of disposal, the demand for niches has been increasing over the years.

2.3 According to FEHD records, the number of new niches provided by the Government over the 15-year period from 2000 to 2014 represented about 14% of the number of cremations in the same period. The figure would increase to 34% if niches provided by the BMCPC are taken into account, with the annual figures ranging from 13% to 56%. Figure 1 shows the trend.

Figure 1

Numbers of cremations and new niches provided by the Government and the BMCPC (2000 to 2014)



Legend: ◆ Number of cremations  
■ Number of new niches provided by the BMCPC  
■ Number of new niches provided by the Government

Source: FEHD records

2.4 Besides the Government, the private sector also provides niches. The BMCPC and a number of religious and other bodies provide niches in the private cemeteries they operate. Table 1 shows the total number of niches provided in public columbaria (by the Government) and in private cemeteries as at June 2015.

**Table 1**  
**Niches provided in public columbaria and private cemeteries**  
**(June 2015)**

	Sold/Allocated (No.)	Available for sale/allocation (No.)	Total	
			(No.)	(%)
Public columbaria	205,217	9,115	214,332	37
Private cemeteries:				
— BMCPC	231,014	747	231,761	41
— Religious and other bodies	98,689	28,597	127,286	22
Total	534,920	38,459	573,379	100

*Source: FEHD records*

2.5 Other private columbaria, located in various types of premises (e.g. monasteries, temples and residential buildings), also provide niches. According to the broad estimates in a consultancy study commissioned by the FHB, as at December 2013, there were 104 private columbaria providing about 757,000 niches with about 432,000 (57%) niches sold. Of the 432,000 sold niches, about 329,000 (76%) niches were occupied. In preparation for the introduction of the proposed licensing scheme for private columbaria, the FEHD had requested private columbarium operators to submit information on the number of niches provided (see para. 4.7). As at August 2015, the FEHD was compiling the information received.

## Supply of public niches

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### *Increasing supply of public niches*

2.6 In July 2010, the FHB published a consultation document on review of columbarium policy. The consultation document stated that:

- (a) the number of deaths and the number of cremations had been rising gradually every year, resulting in an increasing public demand for columbarium facilities;
- (b) in the past years 2005 to 2007, the Government failed to develop a number of columbarium projects involving over 240,000 niches due to enormous resistance from District Councils (DCs) and local residents;
- (c) in the last ten years (2000 to 2009), niches provided by the Government only accounted for about 14% of cremations, or 40% if the BMCPC was taken into account; and
- (d) a District-based Columbarium Development Scheme would be implemented to provide niches to meet public demand. Under the Scheme, all the 18 districts should collectively share the responsibility of developing columbarium facilities.

2.7 According to the views collected from the consultation, the public recognised that inadequate supply of public columbaria was a serious problem which in turn led to other problems in the columbarium landscape. There was a broad consensus that supply of public columbaria should be increased since they were essential facilities for the community. The concept of district-based columbarium development was supported. After the consultation, the Government adopted the policy objective of increasing the supply of public niches under its three-pronged strategy of the columbarium policy (see para. 1.17(b)).



## District-based Columbarium Development Scheme

2.8 Under the District-based Columbarium Development Scheme, the Government identified 24 potential sites in 18 districts for columbarium development (see Appendix E). The Government stressed that whether the sites could eventually be used for developing columbarium facilities would depend on the results of traffic impact assessment (TIA) studies (Note 2), engineering feasibility studies (Note 3) and technical feasibility studies (Note 4). Upon completion of the initial studies, the Government would consult the DCs concerned before developing the sites for columbarium use. In January 2014, the FHB informed the LegCo Panel that, together with the supply of the BMCPC and subject to the outcome of initial studies as well as support from DCs and LegCo, it was estimated that the supply of new niches would cumulatively increase to hundreds of thousands by 2031.

2.9 The FEHD, through its Steering Committee on Crematorium and Columbarium Projects (chaired by the Director of Food and Environmental Hygiene), oversees the planning and construction of new columbaria, and monitors the demand and supply of public niches. The Architectural Services Department is the main works agent for the columbarium development projects.

### *Slow progress in implementing the Scheme*

2.10 Since July 2010, the FHB and the FEHD have regularly reported progress of implementing the Scheme to the LegCo Panel. In November 2013, the LegCo Panel was informed that support from DCs had been obtained on 6 projects

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**Note 2:** *A TIA study assesses the traffic and transport implications arising from the columbarium development with a view to confirming the development potential of the site.*

**Note 3:** *10 out of the 24 sites were required to conduct engineering feasibility studies (which include TIA studies) to confirm their development potential due to their topographical and other conditions.*

**Note 4:** *A technical feasibility study seeks to establish the technical feasibility of a project on a prima facie basis, having regard to all relevant aspects including design constraints, environmental considerations, project cost estimate and implementation programme.*

## Supply of public niches

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(including 2 completed projects) and consultations with DCs on 10 projects were tentatively planned in 2014, making a total of 16 projects with the DCs consulted.

2.11 In May 2015, in response to Members' concern on the timetable for implementing the 24 projects under the Scheme, the FHB informed the LegCo Panel that:

- (a) 2 projects (Cheung Chau (Extension) Project and Diamond Hill (Extension) Project) providing 2,540 niches had been completed;
- (b) for 5 projects, the Government had obtained support from the relevant DCs. These projects would provide 449,000 niches, accounting for more than half of the total number of niches of all the 24 projects;
- (c) for 8 projects, the Government would consult the relevant DCs within the next few years; and
- (d) for the remaining 9 projects, the Government would draw up a time line for taking forward these projects in due course.

2.12 In June 2015, support from the Wan Chai DC on the Wong Nai Chung project was obtained. On the whole, 8 projects had completed the DC consultation process, including those listed under paragraph 2.11(a) and (b). However, this did not meet the tentative target of consulting the DCs for 16 projects by 2014 (see para. 2.10). On the whole, there were still 16 (67%) projects without a definite timetable for consulting the DCs. Regarding project completion, by July 2015, only two small projects (2,540 niches) had been completed. The next major project would not be completed until 2019 (see para. 2.24). The overall progress of the implementation of the Scheme was not entirely satisfactory. There is a need to step up efforts to implement the Scheme. In response to the audit observations, the FHB and FEHD said that the extent of progress made in implementing the District-based Columbarium Development Scheme should not be judged solely in terms of the number of projects that had gone through DC consultation. The number of niches that could be generated from the 8 projects with support from DCs (450,000 niches in total) constituted over 50% of the total number of niches expected to be generated from all the 24 sites.

*Need to expedite the completion of TIA studies*

2.13 In planning a columbarium project, a TIA study is usually required to be conducted before consulting the DC. The TIA study assesses the traffic and transport implications arising from the columbarium development with a view to confirming the development potential of the site, and recommends appropriate traffic and transport improvement/management measures to mitigate adverse impacts, if any, identified.

2.14 In December 2012, the FHB informed the LegCo Panel that of the 24 projects under the Scheme, TIA studies were:

- (a) not required for 6 projects;
- (b) subsumed in the engineering feasibility studies for 10 projects; and
- (c) required for 8 projects.

Audit has scrutinised the 8 projects in (c) and found that, in two projects, the TIA process was prolonged by the need to conduct an additional TIA study after completing the first. The two projects are the Tsang Tsui Project and the Cape Collinson Project (see Case 1). In Audit's view, there is a need to take measures to expedite the completion of TIA studies.

### Case 1

#### Columbarium development at Cape Collinson Road, Chai Wan

1. The Cape Collinson Project was originally planned to complete in 2017. In January 2011, the Architectural Services Department, as the works agent of the FEHD, appointed a consultant to conduct a TIA study to choose between Site A (3,800 square metres for 15,000 niches) and Site B (1,730 square metres for 8,000 niches), both at Cape Collinson Road, Chai Wan, to develop a multi-storey columbarium building.

2. According to the contract, the consultant was required to submit a final report within five months, i.e. by June 2011, which should incorporate and address all comments received from relevant government departments. The consultant completed the draft report in May 2011 and submitted it to the relevant government departments for comments. Owing to the complexity of the traffic conditions in the vicinity of the sites during festive periods, several rounds of discussions among various departments, including the Transport Department and the Hong Kong Police Force, were conducted to reach agreement on the traffic and transport improvement measures. Eventually, the TIA study was completed in July 2012, one year behind schedule. Site A (with 15,000 niches) was recommended for columbarium development with a number of traffic and transport improvement measures, including the provision of a new pedestrian access route (mainly used by grave-sweepers) with escalators and stairways.

3. The provision of escalators would bring about substantial capital cost to the project and increase the niche unit cost. In December 2012, the Architectural Services Department considered that it would be worthwhile to further explore the possibility to provide more niches to lower the unit cost. In January 2013, the FHB/FEHD agreed to increase the number of niches from 15,000 to 25,000 to enhance cost-effectiveness and site utilisation.

Case 1 (Cont'd)

4. In August 2013, the Architectural Services Department appointed a consultant to conduct another TIA study on the revised project scope with 25,000 niches. The study commenced in August 2013 for completion in eight weeks, i.e. by October 2013, so that the FEHD could consult the Eastern DC in November 2013. However, the consultant took substantial time and efforts to reach agreement with relevant government departments on the traffic and transport improvement measures. The TIA study could only be completed in February 2014. After preparatory work (including debriefing sessions with the local community and site visits), the FEHD consulted the Eastern DC in September 2014, 10 months behind schedule.

5. The Eastern DC raised no objection to the project. As at June 2015, the FEHD was planning to seek the Town Planning Board's approval on the rezoning of the site. The project was planned to complete at the third quarter of 2020, about three years behind the original completion date of 2017.

*Source: Audit analysis of FEHD records*

***Need to devise more effective measures for promoting local acceptance of columbarium projects***

2.15 The public at large generally do not favour the presence of columbarium facilities in their neighbourhood. Consultations on columbarium development projects were usually met with objections from many local residents and the DCs. From 2005 to 2007, six columbarium projects involving over 240,000 niches had been shelved as a result. In the 2010 consultation document, it was mentioned that the Government would consider flexible arrangements to promote local acceptance, such as reserving a certain portion of niches for priority allocation to local residents. According to feedback received from the public consultation, divergent views were expressed in various districts on the proposal to reserve a certain portion of niches for priority allocation to local residents.

## Supply of public niches

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2.16 Up to July 2015, support from the relevant DCs was obtained for only 8 of the 24 projects, which involved remote sites or developments in/near cemeteries. In the past, columbarium developments near residential areas were usually met with local objections.

2.17 Audit noted that, for columbarium developments on outlying islands, the niches provided were reserved exclusively for local residents. The Cheung Chau (Extension) Project completed in 2013 was one example which was well supported by the Islands DC and local residents. Apart from this project, none of the projects under the Scheme have incorporated an element of priority allocation to local residents.

2.18 In a discussion with Audit in October 2015, the FEHD said that it held principled objection to priority allocation to local residents on the following grounds:

- (a) priority allocation would undermine fairness as the number of niches and the timing of availability of the 24 projects vary from case to case. As such, some districts might not benefit much (as compared with others) under priority allocation;
- (b) there might be a mismatch between districts where future columbaria would be located and districts with the relatively aged population; and
- (c) priority allocation was difficult to operate in practice (e.g. some districts experience changing population profile over time) and might create unnecessary social tensions and arguments over the fairness of the allocation mechanism.

As the FEHD has decided not to adopt priority allocation as a means to promote local acceptance of columbarium development projects, there is a need to devise more effective measures for promoting local acceptance.

*Need to enhance cost-effectiveness of projects*

2.19 The unit cost of providing a niche under a columbarium project is a key parameter to measure the cost-effectiveness of the project. From 2006 to 2013, there were nine columbarium projects completed (including outdoor open niche construction, alteration and addition to existing facilities, and development of new columbarium buildings), providing 1,000 to 43,710 niches each and with niche unit costs ranging from about \$330 to \$14,400, averaging \$10,246. Appendix F shows the details. The differences in the niche unit cost among projects were due to a number of factors, e.g. the number of niches provided, site conditions, design and development constraints, and requirements for transport infrastructural works and associated facilities. In January 2012, the Steering Committee (see para. 2.9) agreed that cost-effectiveness should be considered in assessing the suitability of the sites for columbarium development. When the developments could only provide a small number of niches and there were insurmountable constraints in developing the sites, consideration might be given to searching better alternative sites in the district.

2.20 In September 2014, the Steering Committee was informed of the estimated cost information of nine projects under the Scheme. It was decided to accord priorities for development to four of them (Note 5) with lower niche unit cost (\$9,000 to \$14,000) and earlier commissioning year. Audit noted that the niche unit cost of four of the five remaining projects (Note 6) was high (\$30,000 to \$85,000). In Audit's view, there is a need to explore alternatives to lower the niche unit cost of these projects.

**Audit recommendations**

2.21 **Audit has recommended that the Director of Food and Environmental Hygiene should:**

- (a) **step up efforts to implement the District-based Columbarium Development Scheme, including taking measures in consultation with the relevant government departments to expedite the completion of TIA studies;**

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**Note 5:** *The four projects were at San Tin (\$9,000 each), Shuen Wan (\$12,000 each), Sham Shui Kok West (\$13,000 each), and Sham Shui Kok East (\$14,000 each).*

**Note 6:** *The four projects were at Tsueng Kwan O (\$30,000 each), Mount Davis (\$32,000 each), Pok Fu Lam (\$32,000 each) and Ching Cheung (\$85,000 each).*

## **Supply of public niches**

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- (b) **devise more effective measures for promoting local acceptance of columbarium development projects; and**
- (c) **for projects under planning with high niche unit cost, explore with the relevant government departments alternatives to lower the niche unit cost.**

## **Response from the Government**

2.22 The Secretary for Food and Health and the Director of Food and Environmental Hygiene generally agree with the audit recommendations. They have said that:

- (a) the Government considers it not realistic to expect the supply of new niches to catch up with the ever rising demand due to the growing population and competing demands for the limited supply of land resources in Hong Kong;
- (b) demand for niches represents a personal choice or preference rather than a basic need. It is unrealistic to consider niche as a must-have provision or to expect the supply of new niches can rise in tandem with the number of cumulative deaths through time. There are deaths every year but securing the commissioning of new columbaria every year matching at least the number of estimated deaths is difficult if not impossible. Any assertion to the effect that public niche is an entitlement and/or the provision of niches rests entirely on the Government should not be accepted lightly. The Government has never had nor should it bear the sole responsibility. Private columbaria have always been and will continue to be an important source of niche provision for the community; and
- (c) the whole project planning and implementation process involves many different elements which are interdependent and the results of one study may affect the required scope of another study. The results could not be reasonably foreseen upfront. Also, there are complicated technical issues and costing implications involved in different options explored during the process for enhancing accessibility such as provision of escalator and stairways, etc.



## Short-term supply of niches

2.23 Appendix F shows that the latest columbarium project completed was the Cheung Chau (Extension) Project in 2013, providing 1,000 niches. As a result of delays in project implementation under the District-based Columbarium Development Scheme, only one small project would be completed from 2014 to 2018. Table 2 shows the details.

**Table 2**

**Public columbarium projects to be completed from 2014 to 2022  
(Position as at July 2015)**

Year	Project location	No. of niches
2014	Nil (Note)	—
2015	Nil (Note)	—
2016	Nil	—
2017	Nil	—
2018	Wong Nai Chung	855
2019	Tsang Tsui	160,000
	Wo Hop Shek — Phase 1	44,000
	Tsing Tsuen	20,000
2020	Cape Collinson	25,000
2021	—	—
2022	Sandy Ridge	200,000

*Source: FEHD records*

*Note: The BMCPC completed three columbarium projects with 10,180 niches in 2014 and would complete two projects with 24,924 niches in late 2015.*

*Remarks: The 45,250 niches completed in 2012 under the Wo Hop Shek Kiu Tau Road Project and the Diamond Hill (Extension) Project were allocated in three phases from September 2012 to August 2015 (see para. 2.29(d)).*

## Supply of public niches

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### *Acute shortage in short-term supply of public and private niches*

2.24 Table 2 shows that the next project with substantial supply would be the Tsang Tsui Project with 160,000 niches planned for completion in 2019. From 2014 to 2018, there would be no completion of columbarium projects, except the Wong Nai Chung Project (with 855 niches) in 2018. If the BMCPC is to be taken into account, there would be supply of 10,180 and 24,924 niches in 2014 and 2015 respectively. There will be an acute shortage in the short-term supply of public niches from 2016 to 2018. As the Tsang Tsui Project is a major project to provide substantial number (160,000) of new niches in 2019, there is a need to closely monitor its progress to ensure timely completion.

2.25 Besides public niches, shortage in supply of niches could also be found in private columbaria. Since the introduction of the Private Columbaria Bill in June 2014, supply of niches from private columbaria has been affected and the supply would be limited in the initial years of the proposed licensing scheme (see paras. 4.13 to 4.15). As a result, both public and private niches would be in short supply in the next few years. FEHD records showed that the projected number of cremations from 2016 to 2018 would be about 133,000. Public demand for niches could not be met until the completion of the Tsang Tsui Project in 2019. There is a need to devise a plan and explore measures to address the impending acute shortage.

2.26 In Audit's view, the following options are worth considering:

- (a) promoting the use of unused urn spaces in allocated niches (see para. 3.35);
- (b) promoting the use of the FEHD's temporary storage service (see para. 3.40);
- (c) promoting green burials (see para. 5.6); and

- (d) advancing the allocation of the niches to be provided by the Tsang Tsui Project to alleviate the anticipated acute shortage in short-term supply of niches. In this way, public demand can be met earlier, and interment can start once the project is completed to save the lead time for the allocation process.

## **Audit recommendations**

2.27 **Audit has *recommended* that the Director of Food and Environmental Hygiene should, in view of the acute shortage in short-term supply of niches from 2016 to 2018:**

- (a) **closely monitor the Tsang Tsui Project to ensure its timely completion in 2019 to meet the accumulated demand;**
- (b) **devise a plan and explore measures to address the acute short-term shortage; and**
- (c) **consider the feasibility of advancing the allocation of the niches to be provided under the Tsang Tsui Project with a view to alleviating the anticipated acute short-term shortage.**

## **Response from the Government**

2.28 The Secretary for Food and Health and the Director of Food and Environmental Hygiene generally agree with the audit recommendations. They have said that:

- (a) to address the shortage in supply of niches from public projects, the FEHD will step up efforts to promote co-location of ashes in public niches, scattering of ashes at gardens of remembrance and at sea, and the Internet Memorial Service in the coming years; and
- (b) while advanced allocation of niches will not bring about any increase in overall supply of niches, the FEHD will consider the feasibility of advancing the entire process of publicity, application for and allocation of niches in respect of new columbaria by a few months such that interment of ashes can start as soon as a new columbarium project is completed.

### Allocation of new niches

2.29 Upon the completion of a columbarium project, the FEHD will allocate the new niches to meet public demand. Different allocation arrangements were adopted in the past:

- (a) ***Before 2001.*** Supply was sufficient to meet demand. The available niches were allocated on a first-come-first-served basis;
- (b) ***From 2001 to 2006.*** Supply was still sufficient to meet demand on a first-come-first-served basis. On a daily basis, a batch of new niches were allocated randomly to applicants;
- (c) ***From 2006 to 2009.*** Demand began to outgrow supply with no stock for allocation on a first-come-first-served basis. New niches of completed columbarium projects were allocated by computer balloting in one go. No registration system or waiting list was set up; and
- (d) ***In 2012.*** The Diamond Hill Columbarium Extension (1,540 niches) and a new columbarium at Kiu Tau Road of Wo Hop Shek (43,710 niches) were completed in April and July respectively. With the approval of the FHB in September 2011, the FEHD decided to allocate the 45,250 new niches by computer balloting in three phases (10,622, 15,622 and 19,006 niches respectively) from September 2012 to August 2015, with a daily allocation of 110 niches (increased in steps to 125, 140 and 160 niches in the third phase). According to the FEHD, the phased allocation of niches by computer balloting was adopted to ensure a continuous and steady supply of niches over each of the three years of allocation.

### ***Ombudsman's investigation of a public complaint***

2.30 In May 2014, a citizen lodged a complaint with the Ombudsman against the FEHD for its improper arrangements in allocating columbarium niches. The complainant had participated in the first two phases of the allocation of the niches completed in 2012 (see para. 2.29(d)) but had not been allocated a niche after a long wait.

2.31 After investigation, in October 2014, the Ombudsman issued a report which found the complaint substantiated and identified inadequacies in the FEHD's niche allocation arrangements, including:

- (a) ***Phased allocation left many niches vacant for too long.*** The 45,250 niches were available in April/July 2012 but the FEHD allocated them in three phases over three years, leaving many available niches vacant for over two years. The FEHD's intention of having a continuous and steady supply of niches over each of the three years was merely an illusion created by phased allocation. The daily allocation of only 110 niches was not efficient. Not promptly allocating all the available niches was acting against the Government's policy objective of increasing the supply of niches as soon as possible; and
- (b) ***People unsuccessful in balloting might have to wait endlessly.*** Allocation of niches by balloting meant that some applicants might be unsuccessful and had to wait endlessly for a niche. There were bound to be people feeling distressed when their family members had passed away a long time ago and they could not secure a niche for the deceased. The Ombudsman considered that provision of niches was a basic service to the community. It would be more reasonable to adopt a registration system to allocate niches on a first-come-first-served basis.

2.32 The Ombudsman urged the FEHD to review the allocation arrangements in the following directions:

- (a) consider allocating niches on a first-come-first-served basis and strive to resolve the problem of long-waiting applicants; and
- (b) explore ways of further streamlining the allocation procedures.

2.33 The FEHD agreed with the Ombudsman's recommendation to review the allocation arrangements. As the arrangements for allocating the new niches were already publicly announced, the FEHD continued to adopt computer balloting for the third phase of the allocation exercise.

## Supply of public niches

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### *FEHD's considerations for adopting the current arrangements*

2.34 From time to time, there were criticisms on the FEHD's arrangements for allocating niches, commenting that people with genuine need might not be able to secure a public niche. The FEHD had conducted internal reviews and sought the FHB's advice. FEHD records indicated that:

- (a) owing to the limited number of public niches and the uncertainty associated with the future supply of new niches, the FEHD considered that there was no one single allocation mechanism which could satisfy all demands;
- (b) the FEHD did not consider that the Government should undertake to provide a niche to each eligible applicant. The private sector should be encouraged to take part in the supply of niches;
- (c) in the FEHD's view, setting up a registration system and a waiting list for public niches would imply that the Government was responsible for providing a niche to each deceased resident. This arrangement would work only when there was a steady and continuous stream of supply. Otherwise, it would create a long queue and deprive those who died in later years of their chances of applying for public niches; and
- (d) there were merits in adopting phased allocation of niches by computer balloting. In fact, the FEHD had liaised with the BMCPC to stagger allocation exercises so that their schedules would dovetail with each other's and the supply of niches would spread evenly over the years.

### *Need to critically review allocation arrangements*

2.35 Audit noted that the FEHD's above rationale and justifications for adopting phased allocation of new niches by computer balloting had not been adequately disclosed in any official documents for public deliberation. The allocation arrangements appear to be administrative measures for dealing with the problem of inadequate supply, which is not fully in line with the policy objective of increasing supply of columbarium niches to meet public demand. The allocation

arrangements also fell short of public expectation, resulting in complaints and the Ombudsman's investigation. For transparency and public accountability, the policy intentions of the allocation arrangements need to be disclosed for public deliberation.

2.36 Audit shares the Ombudsman's concern that allocation of new niches by three phases over three years had left many niches vacant for too long and had left many applicants waiting for too long. There is a need for a critical review of the allocation arrangements for new niches, with full disclosure of all the rationale and justifications of different options for public deliberation to enhance transparency.

2.37 LegCo Members have also expressed grave concern in recent years about the supply of public niches in Hong Kong and urged the Government to substantially increase the supply in the light of demographic changes. They were also concerned about the allocation arrangements of new niches. In April 2015, in response to an enquiry of a LegCo Member, the Government said that upon completion of the third phase of the allocation exercise in 2015, the FEHD would conduct a review. The review would take account of different views in the community and weigh the merits and demerits of various options before making a decision on the future allocation arrangements.

2.38 The next columbarium project with substantial supply of niches is the Tsang Tsui Project in Tuen Mun scheduled for completion in 2019. Audit noted that, in November 2014, the FEHD informed the Tuen Mun DC that it was planned to allocate the 160,000 niches provided under the project by phases of 20,000 niches a year over eight years. Audit considers that the FEHD should conduct the review of the allocation arrangements as soon as possible, and then make a decision about the allocation arrangements.

### **Audit recommendations**

2.39 **Audit has *recommended* that the Secretary for Food and Health and the Director of Food and Environmental Hygiene should:**

- (a) **critically review the arrangements for allocating new niches, taking account of:**

## **Supply of public niches**

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- (i) **the public expectation of a fair and efficient mechanism;**
  - (ii) **the concerns of LegCo Members; and**
  - (iii) **the Ombudsman's comments; and**
- (b) **report to LegCo the results of the review, with full disclosure of all the rationale and justifications of different options to enhance transparency.**

## **Response from the Government**

2.40 The Secretary for Food and Health and the Director of Food and Environmental Hygiene generally agree with the audit recommendations. They have said that:

- (a) although the number of applications (31,342) for the allocation of niches in the third phase of Wo Hop Shek Kiu Tau Road Columbarium exceeded the number of niches (24,474) available for allocation, 5,069 new niches remained unallocated upon completion of the allocation process in August 2015. This indicates that it is not simply a matter of matching numbers of supply of and demand for niches, but also a matter of choice or preference of the applicants;
- (b) in the FEHD's opinion survey conducted on applicants of new niches provided in the Wo Hop Shek Kiu Tau Road Columbarium, about 80% of the respondents, regardless of whether they were successful in their applications, supported the current new niche allocation arrangements;
- (c) a review of the current allocation arrangements will be completed before the niches at Tsang Tsui are available for allocation in 2019. In conducting the review, the FHB/FEHD will take into account the views of bureaux/departments and various stakeholders, with a view to providing a fair and efficient allocation arrangement that best serves the public interest;



- (d) for projects with a large number of niches, allocation in phases is still preferred. Allocating all niches in one go would render those deceased between the commissioning dates of two public columbaria with minimal chances of securing niches in public columbaria; and
- (e) experience suggests that the visitation rate of newly allocated niches is higher upfront and would decline with time. If all the niches within a new columbarium are allocated at the same time, the traffic impact in the initial years could be acute for the neighbourhood. In fact, the phased in-take arrangement for the Tsang Tsui project is derived to address local concerns and help alleviate the possible traffic impact that may result from allocation of all niches in one go.

## **PART 3: BURIAL GROUNDS AND CREMATION SERVICES**

3.1 This PART examines the burial grounds and cremation services provided to the public by the FEHD focusing on the following areas:

- (a) coffin burial grounds (paras. 3.2 to 3.8);
- (b) urn burial grounds (paras. 3.9 to 3.20);
- (c) cremation services (paras. 3.21 to 3.29); and
- (d) utilisation of public niches (paras. 3.30 to 3.44).

### **Coffin burial grounds**

3.2 In the last few decades, the Government has encouraged cremation instead of coffin burial. Because of the wider acceptance of cremation over time, the number of coffin burials has decreased from over 10,000 a year in the 1970s to about 3,500 in 2014 at public and private cemeteries.

#### ***Surplus coffin burial grounds***

3.3 The Wo Hop Shek Cemetery is the largest public cemetery and the only one with available spaces for coffin burials by the general public (Note 7). As at June 2015, the cemetery had 28 coffin burial sections. Each section was named by the year of burials. In line with the decreasing trend of coffin burial, the number of coffin burials in the cemetery had decreased from over 6,000 a year in the 1970s to about 700 in 2014.

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**Note 7:** *Coffin burial spaces are also available for use by the local residents at the three public cemeteries on outlying islands, i.e. Cheung Chau Cemetery, Tai O Cemetery and Lai Chi Yuen Cemetery. Private cemeteries (see para. 1.18) also provide coffin burial spaces to their communities.*

3.4 Due to shortage of land, all coffin burials in public cemeteries are subject to a six-year exhumation policy. Allowing for a two-year buffer, coffin burial grounds in the Wo Hop Shek Cemetery can be reused every eight years. As the yearly demand for coffin burial spaces was less than 1,000, about 8,000 spaces would be sufficient to meet public demand. As at June 2015, there were 13 sections reserved for coffin burials. Eight of them provided about 6,000 burial spaces for burials in 2008 to 2015. The remaining five sections were reserved as buffer for providing 3,000 additional burial spaces when required.

3.5 With an increasing demand for columbarium niches, the FEHD had identified some surplus coffin burial sections in the Wo Hop Shek Cemetery for developing columbarium facilities. For example, Section 1987 had been used for building the Kiu Tau Road Columbarium (completed in 2012). Some other sections had been designated for implementing a project under the District-based Columbarium Development Scheme by three phases (see Item 5 of Appendix E). In Audit's view, there is a need to continue to identify suitable coffin burial sections for developing columbarium facilities, including the five burial sections reserved as buffer for providing additional coffin burial spaces (see para. 3.4).

3.6 For the remaining sections, due to steep topography, narrow terraces and dilapidated conditions over the passage of time, the FEHD considered that they were not suitable for reuse unless extensive repair and site formation works were carried out. Audit considers that, while not suitable for erecting multi-storey columbarium buildings, these sections may be used for erecting outdoor columbarium facilities, e.g. columbarium walls, which require less foundation and structural works. In view of the shortage of land for columbarium development, the development potential of these sections should be kept in view.

### **Audit recommendations**

3.7 **Audit has *recommended* that the Director of Food and Environmental Hygiene should:**

- (a) **continue to identify suitable coffin burial grounds for developing columbarium facilities, including those sections reserved as buffer for providing additional burial spaces; and**

## **Burial grounds and cremation services**

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- (b) **for coffin burial grounds considered not suitable for reuse, keep in view their development potential for columbarium facilities requiring less foundation and structural works, e.g. outdoor columbarium walls.**

### **Response from the Government**

3.8 The Secretary for Food and Health and the Director of Food and Environmental Hygiene agree with the audit recommendations. They have said that given the shortage of sites for construction of possible columbaria, the FEHD stands ready to explore utilising any former coffin burial grounds confirmed to be technically feasible by the relevant works departments.

### **Urn burial grounds**

3.9 After exhumation from coffin graves (see para. 3.4), skeletal remains are either reburied in urn graves of smaller size, or cremated and deposited in niches. In recent years, the public preferred cremation to urn burial. During 2014, there were 3,576 exhumations of coffin graves but only 1,051 (29%) urn burials at public and private cemeteries.

#### *Allocation of urn burial spaces to facilitate effective land use*

3.10 As at June 2015, the Wo Hop Shek Cemetery provided about 113,000 urn burial spaces in 59 urn burial sections. Each section was named by the year of burials. The number of urn burial spaces in each section varied from several thousands to below 100. Over the years, some urn burial spaces were returned to the FEHD with the skeletal remains exhumed and became vacant burial spaces. Of the 113,000 urn burial spaces, some 30,000 (27%) were vacant and scattered among the 59 sections. Applicants for urn burial spaces may choose between vacant spaces in old sections or spaces in the new section of the year.

3.11 In 2012, the FHB advised the FEHD to restrict allocation of used urn burial spaces to specified sections instead of all old sections, so that larger areas of vacant burial grounds might emerge in future years for columbarium development, other improvement or enhancement. The FEHD then proposed a new arrangement

under which no more new urn burial sections would be created, and only vacant burial spaces in two specified old sections would be provided for allocation. The proposed arrangement was objected to by the burial trade claiming that a new section should be created every year to meet market demand for new urn burial spaces, and that more old sections should be made available to provide more choices of urn burial spaces. In the event, the FEHD continued to provide new urn burial spaces in 2013 and beyond, making use of the section created in 2012, and specified five (instead of two) old sections for providing used urn burial spaces. Audit considers that there is a need to monitor the availability of vacant urn burial grounds for developing columbarium facilities and gardens of remembrance for green burial.

### ***Mismatch cases of urn graves***

3.12 ***Ombudsman's direct investigation.*** In 2004, after receiving a complaint (Note 8), the Ombudsman conducted a direct investigation on the administration of urn grave cemeteries by the FEHD. The investigation report commented that the records of urn graves were incomplete and inaccurate, contributing to the ineffective and inefficient administration of urn grave cemeteries. The Ombudsman recommended the FEHD to conduct a full-scale survey to verify the information of all urn graves to build up a computer database with complete and accurate records.

3.13 ***On-site surveys of all urn graves.*** In response to the Ombudsman's recommendations, the FEHD commissioned contractors to conduct a series of on-site surveys of all urn graves in public cemeteries, from 2005 to 2014 by phases. Of the 194,040 urn graves surveyed, 37,210 (19%) mismatch cases were found, including 17,048 cases subject to verification. Mismatch cases generally refer to cases in which the name of the deceased inscribed on the grave headstone did not match with that in FEHD records, including:

- (a) cases with surname on the headstone not matching with FEHD records;

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**Note 8:** *The complainant's mother was buried in an urn grave in the Wo Hop Shek Cemetery in 1971. In 1985, someone applied and was approved to exhume the remains from the grave. In 2003, when the complainant's father applied for exhumation of his wife's remains, the FEHD told him that the remains were exhumed in 1985. Site inspection confirmed that the urn grave was empty. The FEHD made an ex-gratia payment to the complainant in January 2005.*

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- (b) cases with surname on the headstone matching with records but not the given name; and
- (c) co-burial graves with at least one name on the headstone not matching with records.

3.14 The FEHD considered that the information mismatch did not necessarily mean that the identity of the body buried in the urn grave was mistaken. Most of the mismatch cases were attributed to failure in the past to update official records, inaccurate data input, or suspected illegal burials. Table 3 shows the results of the full-scale survey.

**Table 3**

### Results of the full-scale survey of urn graves

		Cemetery				
		Wo Hop Shek	Outlying islands (Note 1)	Diamond Hill	Sandy Ridge	Overall
No. of urn graves surveyed		123,324	13,433	31,297	25,986	194,040
Mismatch cases found	Number	16,428	3,734	12,116 (Note 2)	4,932 (Note 2)	37,210
	Percentage	13%	28%	39%	19%	19%
Date of completion of survey		October 2007	July 2011	August 2013	February 2015	—
Date/Expected date of completion of verification		July 2008	July 2012	April 2016	April 2016	—

Source: Audit analysis of FEHD records

Note 1: These are Cheung Chau Cemetery, Tai O Cemetery and Lai Chi Yuen Cemetery.

Note 2: The mismatch cases are subject to verification.

## **Burial grounds and cremation services**

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3.15 *Follow-up of mismatch cases.* In June 2009, on the FHB's advice (Note 9), the FEHD adopted a responsive approach under which the graves were left undisturbed and follow-up actions (Note 10) would only be taken on mismatch cases if and when exhumation applications were received (Note 11). The FEHD flagged all the verified mismatch cases in the computer records, and set up a special duty team to carry out follow-up actions. Up to March 2015, applications for exhumation related to 1,473 mismatch cases were received by the FEHD. The special duty team took follow-up actions and completed actions on 1,455 of them.

3.16 *Need to review the overall progress.* The overall progress of following up mismatch cases was slow. Of the 20,162 verified mismatch cases (i.e. 16,428 plus 3,734, see Table 3), only 1,455 (7%) cases were completed as of March 2015, over five years since the responsive approach was adopted in June 2009. There is a need to review the overall progress of following up mismatch cases.

3.17 *Need to report survey results and progress of follow-up actions.* The FEHD has reported the progress of the surveys of urn graves as follows:

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**Note 9:** *The FHB and the FEHD had considered the options of:*

- (a) displaying notices at the gravestones of all the mismatch cases to invite grave-sweepers to contact the FEHD to update the records; and*
- (b) notifying the affected descendants by mail or telephone if contact information was available.*

*It was considered that both options might cause unnecessary alarm to the public. The FHB advised the FEHD to adopt a responsive approach.*

**Note 10:** *Follow-up actions included interviewing the applicant for exhumation related to mismatch cases to obtain information and documentary proof, posting a notice on the grave to notify parties that might have concerns on the exhumation application, and posting a notice on newspapers. Approval for exhumation would only be granted if investigation findings supported the applicant's claim over the grave, and no contesting claim had been received.*

**Note 11:** *The FEHD advised Audit in August 2015 that, in practice, follow-up actions would also be taken when applications (e.g. for repairing graves) relating to mismatch cases were received.*

## Burial grounds and cremation services

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- (a) in December 2004, the LegCo Panel discussed the Ombudsman's direct investigation report on the administration of urn grave cemeteries. The FEHD was requested to provide a progress report on implementing improvement measures. In July 2005, the FEHD submitted a progress report to LegCo and mentioned that a full-scale survey of all urn graves would be conducted. However, the FEHD has not reported the survey results and progress of following up mismatch cases to LegCo; and
- (b) from 2005 to 2013, the FEHD reported regularly to the Ombudsman on the progress of implementing improvement measures.

3.18 Audit noted that the FEHD had not disclosed the results of the full-scale survey and the progress of following up mismatch cases. For transparency and public accountability, there is a need for the FEHD to do so.

### Audit recommendations

3.19 **Audit has *recommended* that the Director of Food and Environmental Hygiene should:**

- (a) **continue to monitor the availability of vacant urn burial grounds for developing columbarium facilities and gardens of remembrance for green burial;**
- (b) **review the overall progress of following up mismatch cases of urn graves; and**
- (c) **consider reporting to LegCo the results of the full-scale survey of urn graves and the progress of following up mismatch cases.**

### Response from the Government

3.20 The Secretary for Food and Health and the Director of Food and Environmental Hygiene agree with the audit recommendation in paragraph 3.19(a). They note the audit recommendations in paragraph 3.19(b) and (c), and have said that:



- (a) as and when the descendants related to mismatch cases come forward to apply for exhumation of the remains of the deceased or for grave repairs, action will be taken to rectify the inconsistency in the names of the deceased. This approach is to avoid causing unnecessary distress to the descendants. It is considered to be pragmatic and sensible given that the majority of cases was a historical problem dated back some decades ago; and
- (b) the majority of the mismatch cases involved discrepancies between the full names of the deceased on the headstones and in the file records. It was not uncommon for the older generations of Chinese to have more than one name. So far, the amendment of records does not appear to be one of common concern to the bereaved families.

### **Cremation services**

3.21 The FEHD manages six public crematoria to provide services for cremating dead bodies and skeletal remains. There has been an increasing trend in the number of body cremations from 38,006 in 2010 to 41,244 in 2014. In order to expand the cremation capacity, the FEHD has commenced a series of works projects for reprovisioning the crematoria since 2000, at a total capital cost of about \$1,860 million. The overall cremation capacity will increase by 76% from some 30,000 to 52,838 sessions a year with the completion of the last project at the Cape Collinson Crematorium by the end of 2015. The FEHD expected that the increased capacity would meet the projected demand for cremation services up to 2025.

### ***Need to review the performance pledge***

3.22 The FEHD's current performance pledge on the booking of cremation services is that an applicant may book a cremation session within the next 15 days from the day of application. This performance pledge was set in 2000 with no revision so far. In the past, LegCo Members and the public have requested the FEHD to enhance the performance pledge by shortening the period within which the booking of a session was guaranteed from the existing 15 days, so that a bereaved family could arrange an earlier cremation.

## **Burial grounds and cremation services**

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3.23 With the increase in the overall cremation capacity after completing the reprovisioning projects, Audit considers that the FEHD needs to review and enhance its performance pledge on booking of cremation services.

### ***Promoting the use of eco-coffins***

3.24 Traditional coffins are made of wood. Cremation of traditional coffins is considered costly and not environmentally friendly. In Japan, Europe and some Mainland cities, the use of eco-coffins for cremation is becoming popular in recent years. Eco-coffins are made of recycled paper and cardboard. They generally cost less and take considerable less fuel and less time for cremation than traditional coffins.

3.25 In 2006, the FEHD started to promote the use of eco-coffins. Since March 2008, the FEHD has required all licensed undertakers of burials to display and offer eco-coffins for the choice and purchase by bereaved families. The FEHD has also taken the lead to use eco-coffins for cremating unclaimed bodies.

3.26 The use of eco-coffins can reduce the consumption of wood, reduce emissions of pollutants during cremation, save fuel for cremation, and shorten cremation time, thus possibly making room for more cremation sessions in the long run. However, the FEHD's efforts since 2006 in promoting the use of eco-coffins have not resulted in increased popularity of eco-coffins. Among the 41,244 cremations of dead bodies in 2014, there were only 829 (2%) cases of using eco-coffins. Excluding the 387 cases of cremation of unclaimed bodies by the FEHD, there were only 442 (829 less 387, or 1%) cases of using eco-coffins by the general public.

3.27 While it may take time to effect a change in mindset and culture, Audit considers that the FEHD needs to identify and take more effective measures in overcoming barriers and promoting the use of eco-coffins, including the provision of incentives, such as priorities in booking cremation sessions and concessions in cremation charges (since cremating eco-coffins takes less fuel and time).

## **Audit recommendations**

3.28 **Audit has *recommended* that the Director of Food and Environmental Hygiene should:**

- (a) **with the increase in the overall cremation capacity after completing the reprovisioning projects, review and enhance the performance pledge on booking of cremation services; and**
- (b) **identify and take more effective measures in promoting the use of eco-coffins.**

## **Response from the Government**

3.29 The Secretary for Food and Health and the Director of Food and Environmental Hygiene agree with the audit recommendations. They have said that:

- (a) the FEHD will review the performance pledge from time to time taking into account views of users, the availability of resources and operational feasibility. At present, additional cremation sessions would be arranged in designated crematorium to meet service demand if the regular cremation sessions are fully booked; and
- (b) the FEHD will also continue promoting the use of eco-coffins.

## **Utilisation of public niches**

### ***Potential supply of urn spaces in allocated niches***

3.30 ***Placing additional urns in public niches.*** The FEHD provides two types of public niches i.e. a standard niche for placing two urns and a large niche for four urns. A person allocated a niche can apply for placing additional sets of ashes in the niche at a fee of \$140. The additional set of ashes has to be of a deceased who was a close relative of the deceased whose ashes were first placed in the niche.

## Burial grounds and cremation services

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3.31 *Relaxations in placing additional urns.* To enhance the utilisation of urn spaces in public niches, in January 2014, the FEHD relaxed some restrictions on placing additional urns, as follows:

- (a) the definition of close relative (Note 12) was expanded to include grandparents, and any deceased persons with close relationship with the deceased whose ashes were first placed in the niche; and
- (b) the cap on number of urns placed in a niche (i.e. two for a standard niche and four for a large niche) was removed.

3.32 The FEHD carried out publicity on the relaxations, including announcement in the FEHD's website, distribution of a new leaflet and broadcasting a radio Announcement in the Public Interest. The placements of additional urns have increased from 2,830 in 2013 to 3,258 in 2014 by 428 (15%).

3.33 *Unused urn spaces in public niches.* As at June 2015, there were 201,317 occupied public niches, providing 433,842 urn spaces (Note 13). According to FEHD records, about 77% (155,296) of the occupied niches had unused urn spaces. Audit estimated that there were 175,678 (40%) unused urn spaces, as follows:

- (a) 140,350 unused urn spaces in 185,713 occupied standard niches; and
- (b) 35,328 unused urn spaces in 15,604 occupied large niches.

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**Note 12:** *Before 2006, the definition of close relative referred to spouse, parent, brother, sister or a direct descendant of either the male or female line. In June 2006, the definition was revised to further include mother-in-law, father-in-law, son-in-law and daughter-in-law of the deceased.*

**Note 13:** *The number of urn spaces was estimated on the basis that each standard niche had two urn spaces, and each large niche had four urn spaces.*

3.34 *Unused urn spaces in the BMCPC's niches.* The BMCPC also provides niches to the general public in its private cemeteries, comprising ordinary niches (each with two urn spaces) and family niches (each with four urn spaces). To enhance the utilisation of urn spaces in its niches, in 2015, the BMCPC started the process to relax some restrictions (Note 14) on placing additional urns. As at June 2015, about 76% of its 231,000 occupied niches had unused urn spaces. Audit estimated that there were at least 175,000 unused urn spaces ( $231,000 \times 76\%$ , assuming all niches were ordinary niches).

3.35 *Unused urn spaces for meeting demand for niches.* Audit estimated that there were a total of at least 351,000 (176,000 plus 175,000) unused urn spaces in the FEHD's and the BMCPC's niches. These unused urn spaces is a potential and instant supply for meeting some of the public demand for niches. Families with allocated niches can make use of the unused urn spaces instead of applying or waiting for new niches for their newly deceased family members. In Audit's view, there is a need to increase the use of the unused urn spaces. This is particularly important as there will be an acute shortage of supply in both public and private niches from 2016 to 2018 (see paras. 2.24 to 2.26). Another benefit of placing additional urns in existing niches rather than placing them in new niches of other locations is that the families do not have to visit two or more locations for paying tribute, thus reducing traffic flow during the grave-sweeping seasons.

3.36 *Promotion of placing additional urns.* All along, the FEHD had not ascertained the reasons for having so many unused urn spaces in niches. The reasons may include:

- (a) the public are not aware of the service of placing additional urns in niches;
- (b) they do not prefer to do so; and
- (c) their needs for doing so have not arisen yet.

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**Note 14:** *The relaxations include expanding the eligibility for use of a family niche to include married daughters, grandparents, great grandparents, grandparents-in-law and great grandparents-in-law of the first deceased, and removing the maximum number of sets of ashes that can be placed in a niche.*

## **Burial grounds and cremation services**

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In Audit's view, there is a need to conduct a survey to ascertain the reasons with a view to devising more effective promotion and publicity measures to enhance the utilisation of unused urn spaces.

3.37 Audit considers that the FEHD needs to enhance the public's awareness of the service and benefits of placing additional urns in niches. One promotion measure is to place a prominent note of the benefits of the service on relevant application forms of burial and cremation services (such as the application forms for cremation, new niche allocation, used niche allocation, and temporary storage of ashes) and in the booklet "A Guide to After-Death Arrangements" (see para. 1.9). The FEHD also needs to consider providing incentives for placing additional ashes in niches, e.g. waiving the service fee of \$140. As the BMCPC also has a substantial number of unused urn spaces in its niches, the FEHD needs to consider working together with the BMCPC to carry out promotion and publicity activities on placing additional urns in niches.

3.38 *Co-burial of ashes in urn graves.* A person with an allocated urn grave may apply for co-burial of additional sets of ashes or skeletal remains in the urn grave, subject to similar kinship restrictions. There is no limit on the number of sets of ashes or skeletal remains to be co-buried in an urn grave. As at June 2015, co-burials were only found in 2,427 (2%) of the total of 117,627 occupied urn graves in public cemeteries which allow co-burial of ashes. In view of the shortage of niches, the FEHD also needs to promote the option of co-burial of cremated ashes with skeletal remains in urn graves. In this connection, Audit noted that for this service the FEHD charged a fee of \$6,305, which was equivalent to the fee for a new urn grave. To promote co-burial in urn graves, there is a need to review the basis and reasonableness of the level of this fee.

### ***Temporary storage of cremated ashes***

3.39 Upon completion of a cremation at a public crematorium, the set of ashes (stored in a bag) can be temporarily stored at the crematorium for a period not exceeding two months free of charge. As the storage service is temporary, ashes stored in an urn are not accepted and paying of tribute is not allowed during the storage period.

3.40 In October 2011, the FEHD introduced a service of temporary storage of ashes at the Kwai Chung Crematorium. A bereaved family can apply for the storage service upon expiry of the two-month free storage at a crematorium or anytime thereafter, at a monthly fee of \$80. No paying of tribute is allowed during the storage period.

3.41 The capacity of the temporary storage service at the Kwai Chung Crematorium is about 10,000 sets of ashes. FEHD records indicated that the utilisation of the service was low as less than 50 sets of ashes were stored at the end of each month. Since service commencement to March 2015, there were only 222 cases of using the service. Audit noted that there were comments that the public might not be aware of the FEHD's temporary storage service. At the same time, undertakers of burials also provided temporary storage of ashes at their premises for a fee. As at May 2014, there were 17,600 sets of ashes stored at the premises of undertakers of burials (see para. 4.20).

3.42 Audit noted that the FEHD might not have adequately promoted its temporary storage service as this service was not prominently displayed on its website. Moreover, the service was not mentioned in the body of its booklet "A Guide to After-Death Arrangements" (see para. 1.9), but just in a footnote to an appendix about service fees. Audit considers that the FEHD needs to more actively promote its temporary storage service. One promotion measure is to place a prominent note of the service on relevant application forms of FEHD burial and cremation services (such as the application forms for cremation, new niche allocation, and used niche allocation) and in its booklet. Another promotion measure worth considering is to facilitate the public to use the service by accepting cremated ashes stored in an urn.

### **Audit recommendations**

3.43 **Audit has *recommended* that the Director of Food and Environmental Hygiene should:**

- (a) **take the following measures to increase the public's use of the unused urn spaces in allocated niches to meet public demand for niches:**

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- (i) **conducting a survey to ascertain the reasons for not placing additional urns in niches with a view to devising more effective promotion and publicity measures;**
  - (ii) **enhancing the public’s awareness of the service by placing a prominent note on relevant application forms of burial and cremation services and in the booklet “A Guide to After-Death Arrangements”;**
  - (iii) **considering the feasibility of providing incentives for using the service, e.g. waiving the service fee; and**
  - (iv) **working together with the BMCPC to carry out promotion and publicity activities;**
- (b) **promote placing urns of cremated ashes in urn graves of public cemeteries and review the level of fee of this service; and**
- (c) **actively promote the FEHD’s service of temporary storage of cremated ashes by:**
- (i) **placing a prominent note of the service on relevant application forms of burial and cremation services and in the booklet “A Guide to After-Death Arrangements”; and**
  - (ii) **facilitating the public to use the service by accepting cremated ashes stored in an urn.**

## **Response from the Government**

3.44 The Secretary for Food and Health and the Director of Food and Environmental Hygiene agree with the audit recommendations. They have said that:



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- (a) there are merits in increasing the use of the unused urn spaces in allocated niches through more effective promotion and publicity measures as well as collaboration with the BMCPC on promotion and publicity activities. Nevertheless, the actual need for co-location may not arise until such time as close relatives within the same family pass away;
  
- (b) there are notes on co-location of ashes in the existing application forms for new niche allocation and used niche allocation respectively. There is also a section on placing additional urns in allocated niches in the booklet “A Guide to After-Death Arrangements”; and
  
- (c) the FEHD anticipates that, upon the commencement of the proposed licensing scheme, some private columbaria will cease to operate and there could be quite a large number of cases involving displaced ashes. The FEHD’s temporary storage facilities may be called upon to help handle this contingency.

## **PART 4: REGULATION OF PRIVATE COLUMBARIA, UNDERTAKERS OF BURIALS AND FUNERAL PARLOURS**

4.1 This PART examines the Government's efforts in the following areas:

- (a) regulation of private columbaria (paras. 4.2 to 4.17); and
- (b) regulation of undertakers of burials and funeral parlours (paras. 4.18 to 4.28).

### **Regulation of private columbaria**

#### *Unauthorised private columbaria*

4.2 Private columbaria play an important role in supplying niches and providing choices to the public. There has been an upsurge of private columbaria in recent years, partly due to the shortage in supply of public niches. Many private columbaria do not comply with statutory and government requirements arising from town planning, land leases and building safety, and are therefore unauthorised private columbaria. There has been public concern over the regulation of private columbaria.

4.3 In order to assist the public to make informed decisions about purchasing niches from private columbaria, the Development Bureau has since December 2010 published a list of private columbaria with quarterly updating. The list sets out private columbaria made known to the Planning Department and the Lands Department, and comprises two parts. Part A sets out private columbaria which are compliant with statutory town planning requirements and user restrictions in the land leases, and are not illegally occupying government land. Part B sets out other private columbaria which have been confirmed as not compliant with these requirements (i.e. unauthorised columbaria) and those pending checking for compliance. As at June 2015, there were 30 private columbaria listed in Part A, and 126 private columbaria listed in Part B.

***Proposed licensing scheme for private columbaria***

4.4 ***Consultation on the review of columbarium policy.*** In July 2010, the FHB launched a public consultation on the review of columbarium policy (see para. 1.15). The consultation results indicated that the public strongly supported introducing a licensing scheme to enhance regulation of private columbaria and consumer protection in choosing private columbarium facilities. Nevertheless, the public expressed divergent views over the scope and intensity of regulation and the arrangements for existing private columbaria.

4.5 ***Consultation on a licensing scheme for private columbaria.*** In December 2011, the FHB launched another public consultation on a licensing scheme for private columbaria. In June 2014, the Government introduced to LegCo the Private Columbaria Bill for setting up a licensing scheme. A Bills Committee was formed to examine the Bill. The proposed licensing scheme was planned to commence in mid-2016 with the following objectives:

- (a) ensuring compliance with statutory and government requirements by private columbaria, with suitable grandfathering arrangements for pre-Bill columbaria (i.e. existing columbaria when the Bill was announced on 18 June 2014) in tightly ring-fenced circumstances;
- (b) enhancing protection of consumer interests; and
- (c) ensuring a sustainable mode of operation.

4.6 The following is a brief description of the key features of the proposed licensing scheme for private columbaria:

- (a) ***Compliance with statutory and government requirements.*** A private columbarium (unless with an exemption — see (b) below, or a temporary suspension of liability — Note 15) must obtain a licence to operate. To

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**Note 15:** *A temporary suspension of liability allows a pre-Bill columbarium to continue operation (without selling of interment rights) before a licence/exemption is issued. Therefore, when applying for a licence/exemption, a pre-Bill columbarium will also apply for a temporary suspension of liability.*

## **Regulation of private columbaria, undertakers of burials and funeral parlours**

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obtain a licence, a private columbarium has to comply with statutory and government requirements including those arising from town planning, land leases and building safety;

- (b) *A pre-Bill columbarium can apply for an exemption.* Under an exemption, a pre-Bill columbarium can continue operation but cannot sell interment rights. To be eligible for an exemption, a pre-Bill columbarium must have commenced operation before 1 January 1990 and must have ceased selling interment rights since the Bill announcement time, i.e. 8:00 a.m. on 18 June 2014. As long as an exemption is in force, developments not compliant with statutory town planning requirements might be tolerated. Also, structures not compliant with statutory building requirements might also be tolerated, subject to certification by an Authorised Person/Registered Structural Engineer to be structurally safe and carrying out any works that the Licensing Board may require; and
- (c) *A pre-Bill columbarium can apply for a licence.* Under a licence, a pre-Bill columbarium can continue operation and sell interment rights. Structures not compliant with statutory building requirements might be tolerated, subject to certification by an Authorised Person/Registered Structural Engineer to be structurally safe and carrying out any works that the Licensing Board may require.

4.7 When the FHB announced the Private Columbaria Bill in June 2014, the FEHD at the same time rolled out a notification scheme. The purpose of the scheme was to collect information on pre-Bill columbaria as at the Bill announcement date, which would be used in processing their applications for licence/exemption/temporary suspension of liability under the proposed licensing scheme. Based on the information collected (up to June 2015), there were 140 pre-Bill columbaria.

### ***Inadequate enforcement actions against unauthorised columbaria***

4.8 Audit conducted an analysis of the 126 private columbaria included in Part B of the Development Bureau's list of private columbaria as at June 2015 (see para. 4.3). Tables 4 and 5 show the analysis results.

**Regulation of private columbaria,  
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**Table 4**

**Compliance status with town planning requirements of  
Part B private columbaria  
(June 2015)**

Status		No. of columbaria
Not in compliance with town planning requirements	Town planning application not submitted	83 (66%)
	Town planning application in progress	8 (6%)
	Town planning application withdrawn or rejected	19 (15%)
In compliance with town planning requirements or not covered by statutory plans		16 (13%)
Total		126 (100%)

} 110 (87%)

*Source: Audit analysis of Development Bureau records*

**Table 5**

**Compliance status with land lease conditions of  
Part B private columbaria  
(June 2015)**

Status	No. of columbaria
Columbarium use not permitted under lease/licence/tenancy conditions	65 (51%)
Unauthorised occupation of government land	12 (10%)
Columbarium use not permitted and unauthorised occupation of government land	7 (6%)
Columbarium use may be permitted, or breach of lease/licence/tenancy conditions not yet established or under litigation	42 (33%)
Total	126 (100%)

} 84 (67%)

*Source: Audit analysis of Development Bureau records*

## **Regulation of private columbaria, undertakers of burials and funeral parlours**

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4.9 Of the 126 Part B private columbaria as at June 2015, 124 were unauthorised private columbaria and 2 were private columbaria pending checking for compliance with land lease conditions. Among the 124 unauthorised private columbaria:

- (a) 110 (89%) were not compliant with town planning requirements;
- (b) 84 (68%) were not compliant with land lease requirements; and
- (c) 70 (56%) were not compliant with both town planning and land lease requirements.

4.10 A brief outline of the enforcement actions that may be taken against unauthorised columbaria is as follows:

- (a) for unauthorised developments in rural areas of the New Territories designated as development permission areas, the Planning Department may issue an enforcement notice requiring the unauthorised development to discontinue;
- (b) for breach of land lease conditions, the Lands Department may issue a warning letter requesting rectification;
- (c) for unauthorised occupation of government land, the Lands Department may issue a statutory notice requiring the occupation to cease;
- (d) for unauthorised building works, the Buildings Department may issue a warning notice or a removal order; and
- (e) for the enforcement instruments mentioned above, if they are not followed, the enforcement department may take follow-up enforcement actions, such as registering the notice/letter at the Land Registry, prosecuting the party concerned, and re-entering the land concerned.

## **Regulation of private columbaria, undertakers of burials and funeral parlours**

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4.11 The relevant departments took enforcement actions according to their own enforcement policies, procedures and priorities, usually upon receipt of complaints and referrals. There were comments from LegCo Members and the public that enforcement actions against unauthorised columbaria were not adequate. Meanwhile, the number of unauthorised columbaria increased substantially from 52 (as at December 2010 when the Development Bureau first published the list) to 124 (as at June 2015), by 72 (138%) in a period of less than five years. In response to the audit observations, the Development Bureau said that unauthorised columbaria might already exist but were not made known to the Planning Department or the Lands Department when the list was first published in 2010. The increase in the number of unauthorised columbaria in the past five years was a result of multiple factors, including the increase in complaints/referrals, and the departments' enforcement actions in response to complaints/referrals received.

4.12 Under the proposed licensing scheme for private columbaria, it will be an offence to operate a private columbarium without a licence/an exemption/a temporary suspension of liability. The FEHD will be the enforcement department. There is a need for the FEHD to devise an enforcement system under the new licensing scheme in a timely manner, with a mechanism for coordinating the efforts of other enforcement departments to bring forth concerted efforts to ensure efficiency and effectiveness of the enforcement system.

### ***Shortage in short-term supply of private niches***

4.13 According to the proposed licensing scheme, in order to apply for an exemption, a private columbarium must have ceased selling or letting out niches since the announcement of the Bill in June 2014. Owing to this, private columbaria planning to apply for exemptions have ceased selling or letting out niches, and this has affected the supply of private niches since June 2014. In fact, after introducing the Bill, the FHB advised the public wishing to buy or rent niches from a private columbarium to be vigilant about the risk and refrain from making any rash decision, so as to avoid any loss in case of the columbarium failing to obtain a licence.

4.14 Furthermore, when the proposed licensing scheme comes into operation (expected to be in mid-2016), the supply of private niches will be further affected as follows:

- (a) private columbaria cannot sell or let out niches unless they have obtained licences; and

## **Regulation of private columbaria, undertakers of burials and funeral parlours**

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- (b) application for a licence can only be made three months later to allow time for the setting up of the Licensing Board. Moreover, time is required for processing applications before licences can be issued.

4.15 There will be a period of several months with no supply of private niches after the commencement of the licensing scheme. The supply from licensed columbaria in the coming years is also uncertain as the FHB has pointed out that the number of licences to be issued and the number of niches allowed for each licence could not be ascertained at this stage. This has a significant effect on meeting the community's demand for niches, particularly so when there will also be no supply of public niches from 2016 to 2018 (see paras. 2.24 to 2.26). In Audit's view, there is a need for the FEHD to take measures to facilitate private columbaria to apply for licences under the licensing scheme. Such measures may include promulgating guidelines on how to comply with licensing requirements and requirements arising from town planning, land leases and building safety.

### **Audit recommendations**

4.16 **Audit has *recommended* that the Director of Food and Environmental Hygiene should plan ahead to:**

- (a) **devise an enforcement system under the proposed licensing scheme in a timely manner, with a mechanism for coordinating the efforts of other enforcement departments to ensure efficiency and effectiveness in taking enforcement actions against unlicensed columbaria; and**
- (b) **take measures to facilitate private columbaria to apply for licences under the proposed licensing scheme.**

### **Response from the Government**

4.17 The Secretary for Food and Health and the Director of Food and Environmental Hygiene agree with the audit recommendations. They have said that:



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- (a) under the proposed licensing scheme, the various eligibility criteria for licences (e.g. those relating to town planning, land leases and building safety) reflect the requirements of other relevant authorities. The FEHD will put in place a mechanism to facilitate coordination with these authorities to ensure that individual operations are handled effectively and efficiently. Likewise, the FEHD will inspect private columbaria and enforce the laws in close consultation with other relevant departments; and
  
- (b) the FEHD will promulgate relevant application guide and information in its website and other media to facilitate prospective applicants under the proposed licensing scheme.

### **Regulation of undertakers of burials and funeral parlours**

#### ***Regulation of undertakers of burials***

4.18 According to the Undertakers of Burials Regulation under the PHMSO, an undertaker licence is required for conducting the business of undertaking all or any duties connected with the burial (including cremation) of human bodies. As at June 2015, there were 113 licensed undertakers.

4.19 ***Temporary storage of ashes by undertakers.*** All along, undertakers of burials have provided their customers with a service of temporary storage of ashes at their licensed premises (notably in some residential buildings in Hung Hom). Audit noted that in some cases, the undertakers were involved in the operation of unauthorised private columbaria. In 2008, the FEHD started to disallow newly licensed undertakers to provide the temporary storage service. Nevertheless, for 81 licences issued before December 2008, the undertakers can still provide the service.

4.20 For the 81 undertakers with old licences, the proposed licensing scheme does not apply to them (except the part on ash disposal), and they are allowed to continue to provide the temporary storage service. The FEHD estimated that there were about 17,600 sets of ashes temporarily stored by them as at May 2014. To tighten up the regulation of their temporary storage of ashes, the FEHD has planned to impose additional licensing requirements, including the following:

## **Regulation of private columbaria, undertakers of burials and funeral parlours**

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- (a) the storage is limited to the ashes of those deceased for whom funeral services have been provided by the licensee;
- (b) the number of sets of ashes temporarily stored cannot exceed the ceiling imposed by the FEHD; and
- (c) funeral/religious rituals are not permitted at the licensed premises.

4.21 However, Audit has noted that there is no additional licensing requirement on the time limit for temporary storage. There are concerns that such a requirement is necessary to prevent the temporary storage service from becoming a columbarium operation. In Audit's view, the FEHD needs to consider imposing an additional licensing requirement on the time limit for temporary storage.

4.22 For imposing additional licensing requirements, the FEHD conducted two rounds of consultation with the undertakers in September and October 2014. As at October 2015, the FEHD intended that:

- (a) a survey would be conducted in late 2015 tentatively to determine the ceiling of the temporary storage for each of the 81 undertakers with old licences; and
- (b) the additional licensing requirements would take effect after licence renewal, with the earliest in the first quarter of 2016, and the latest in the first quarter of 2017.

4.23 In Audit's view, the FEHD needs to expedite action to impose additional licensing requirements to tighten up the regulation of the temporary storage of ashes by the undertakers with old licences, so that such requirements can take effect in tandem with the proposed licensing scheme for private columbaria.

***Regulation of funeral parlours***

4.24 According to the Funeral Parlours Regulation under the PHMSO, a licence is required for carrying on the business of a funeral parlour. The FEHD has specified a list of requirements for obtaining a funeral parlour licence, which are generally hygiene requirements relating to the selection of sites and premises, and the lighting, ventilation, water supply and sanitary fitments of the premises to be licensed. As at June 2015, there were seven licensed funeral parlours.

4.25 *A judicial review case under appeal.* On Cheung Chau, there is no licensed funeral parlour. For years, a pavilion managed by the Cheung Chau Rural Committee has been used as a place for conducting condolence ceremonies (with placement of coffins containing dead bodies) for deceased residents of Cheung Chau. There were public complaints to the FEHD about the hygiene and nuisance problems caused by the pavilion, and the fact that it had not been licensed to carry on the business of a funeral parlour. In response, the FEHD considered that the pavilion had not been operating as a funeral parlour and enforcement actions were not needed. In July 2014, after filing rounds of public complaints with no results, a Cheung Chau resident applied for a judicial review about the FEHD's decision not to take enforcement actions against the pavilion. According to his application for the judicial review, the applicant alleged that the Cheung Chau Rural Committee had carried on the business of a funeral parlour without a licence, and the Director of Food and Environmental Hygiene had acted unlawfully in failing to accede to the applicant's complaints and had refused to enforce the law under the Funeral Parlours Regulation.

4.26 In February 2015, the High Court found in favour of the applicant and directed that the Director of Food and Environmental Hygiene should reconsider whether the pavilion had been used as a funeral parlour under the Regulation, and whether any enforcement actions under the Regulation needed to be carried out. In March 2015, the Government applied for an appeal which was scheduled to be heard in March 2016.

## **Audit recommendations**

4.27 **Audit has *recommended* that, regarding the temporary storage of cremated ashes by the 81 undertakers of burials with old licences, the Director of Food and Environmental Hygiene should:**

- (a) **consider including an additional licensing requirement on the time limit for temporary storage; and**
- (b) **expedite action to impose additional licensing requirements.**

## **Response from the Government**

4.28 The Secretary for Food and Health and the Director of Food and Environmental Hygiene agree with the audit recommendations. They have said that the FEHD agrees in principle to the need to impose additional licensing requirements on the time limit for temporary storage of cremated ashes by the licensed undertakers. However, when to do so and the precise requirements should take into account the practical corollary of the need to handle displaced ashes. An appropriate time could be when there is either a noticeable decline in the demand for niches or a significant increase in the supply of niches.

## **PART 5: WAY FORWARD**

5.1 This PART explores the way forward for providing burial and cremation services, promoting green burials, and ensuring sustainability of the supply of public niches.

### ***Background and recent developments***

5.2 Since the 1970s, the Government has been encouraging cremations instead of coffin burials. Coupled with the increasing number of deaths, this has resulted in a rising demand for columbarium niches. However, a number of public columbarium projects were shelved during the 2000s due to objections from local communities. There has been an inadequate supply of public niches, and an upsurge of private columbaria, many of them do not comply with statutory and government requirements. There has been concern over the shortage of public niches and the regulation of private columbaria.

5.3 The FHB conducted public consultations in July 2010 and December 2011 on the review of columbarium policy, and a licensing scheme for private columbaria respectively. The Government has formulated a columbarium policy based on a three-pronged strategy comprising promotion of green burials, a robust supply of public columbaria, and enhanced regulation of private columbaria. The Government is implementing a District-based Columbarium Development Scheme, and introducing a new licensing scheme for private columbaria.

### **Provision of burial and cremation services**

5.4 The audit review has found areas for improvement in the provision of burial and cremation services, including the following:

## Way forward

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### *Supply of public niches*

- (a) the progress of implementing the District-based Columbarium Development Scheme was not entirely satisfactory. So far, only two small projects have been completed and the next major project would not be completed until 2019;
- (b) there would be an acute shortage in the supply of public niches from 2016 to 2018. Furthermore, the supply of niches from private columbaria would be severely affected in the short run by the introduction of the proposed licensing scheme. There is a need for a plan and effective measures to alleviate the shortage in supply of niches;
- (c) the phased allocation of new niches by computer balloting adopted by the FEHD has left many new niches vacant for a long time. For transparency and public accountability, the rationale and justifications of adopting the allocation arrangements should be disclosed for public deliberation;

### *Burial grounds and cremation services*

- (d) a full-scale survey of urn graves in public cemeteries revealed some 37,000 cases of mismatch between the name inscribed on the grave headstone and the name in FEHD records. The FEHD carried out follow-up actions based on a responsive approach and had dealt with some 1,500 mismatch cases so far. The survey results and the progress of following up mismatch cases have not been reported externally;
- (e) the FEHD's efforts since 2006 in promoting the use of eco-coffins have shown slow progress. The use of eco-coffins only accounted for 2% of cremations in 2014;
- (f) about 77% of the some 201,000 allocated public niches had unused urn spaces for placing some 176,000 additional urns. There is a need to increase the public's use of the unused urn spaces to meet public demand for niches;

*Regulation of private columbaria, undertakers of burials and funeral parlours*

- (g) the number of unauthorised private columbaria increased by 72 (138%), from 52 as at December 2010 to 124 as at June 2015. There were inadequate enforcement actions against unauthorised private columbaria; and
- (h) actions to tighten up control over temporary storage of ashes by undertakers of burials were slow and inadequate.

5.5 Audit considers that the FEHD needs to take on board the observations and recommendations in this Audit Report to improve its burial and cremation services.

## **Green burials**

5.6 According to the Government, while it is making every effort to increase columbarium facilities, it is not realistic to expect the supply of new niches to ever catch up with the rising demand due to the growing population and competing demands for land in Hong Kong. Since 2007, the FEHD has been taking measures to encourage the community's acceptance of more sustainable forms of interment (i.e. green burials), including the scattering of ashes at gardens of remembrance and at sea.

5.7 *Scattering of ashes at gardens of remembrance.* The FEHD operates 11 gardens of remembrance at its eight public columbaria. The gardens have scenic and tranquil settings and are decorated with seasonal flowers regularly. Dedicated walls are erected at each garden for mounting plaques in memory of the deceased. The number of cases of scattering of ashes at gardens of remembrance has increased from 175 in 2007 to 2,697 (7% of cremations) in 2014.

5.8 *Scattering of ashes at sea.* At three designated waters, namely East of Tap Mun, East of Tung Long Chau and South of West Lamma Channel, scattering of ashes is allowed. In January 2010, to promote scattering of ashes at sea, the FEHD introduced a free ferry service. Since then, the FEHD has further enhanced

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the service by employing a bigger vessel and increasing the number of sails (from two to three and then four sails a month). The number of cases of scattering of ashes at sea has increased from 160 in 2007 to 856 (2% of cremations) in 2014.

5.9 ***Internet Memorial Service.*** To further promote sustainable forms of interment and remembrance, the FEHD in June 2010 introduced the Internet Memorial Service by providing a memorial website ([www.memorial.gov.hk](http://www.memorial.gov.hk)) to enable users to pay tribute to their loved ones at anytime and from anywhere in place of burning joss sticks and paper offerings. Users can create memorial webpages on which they can write the deceased's life stories, express condolences and select electronic offerings. As at 31 March 2015, there were 6,670 registered users and 7,262 memorial webpages.

### ***More efforts needed for promoting green burials***

5.10 Despite the FEHD's efforts since 2007 in promoting green burials, scattering of ashes at gardens of remembrance and at sea only accounted for a small percentage of cremations, at 7% and 2% respectively in 2014. Audit considers that more need to be done by the FEHD in promoting green burials.

5.11 ***Registering wishes for green burials.*** The FEHD conducted questionnaire surveys on users of its green burial services. Survey results indicated that the main reason for choosing such services was "wish of the deceased". A central register for citizens to register their wishes for green burials will help the fulfilment of such wishes. There is merit in setting up a register for green burials.

5.12 ***Providing spaces for mounting memorial plaques.*** Based on the results of questionnaire surveys, users of scattering of ashes at gardens of remembrance welcomed the mounting of plaques of the deceased on memorial walls. Audit noted that the space for mounting memorial plaques at gardens of remembrance was limited. In June 2015, the FEHD provided additional space for mounting memorial plaques at three gardens of remembrances before the space was used up. There is a need to plan ahead and provide spaces for mounting memorial plaques before they are used up. In this connection, using electronic displays (with rolling displays of the deceased and search functions) to supplement mounting memorial plaques is also a sustainable option for consideration.



5.13 ***Providing a memorial place for scattering of ashes at sea.*** The FEHD participates in an annual fair targeted at senior citizens with a view to promoting green burials. Based on the results of questionnaire surveys conducted during the fairs, one major reason for not using scattering of ashes at sea was “lack of a memorial place”. To address this need, the FEHD has been searching for a site near the sea to provide a memorial place for this service. So far, a suitable site has not been identified. The FEHD needs to step up its searching efforts. Audit notes that the new columbarium to be built in Tsang Tsui of Tuen Mun (see Item 7 of Appendix E) is located at the seashore of Deep Bay. This should be a suitable site worth considering.

5.14 ***Monitoring the utilisation of the Internet Memorial Service.*** In July 2011, the FEHD conducted a survey on users to identify improvement areas. Afterwards, the FEHD implemented a number of improvement measures, e.g. expanding the coverage to include the deceased whose ashes were interred at private cemeteries or private columbaria (previously the service is only for those whose ashes were interred at public facilities), and providing a mobile version of the service. Despite such efforts, there was a decrease in the number of new user registrations in 2014, and a decrease in the number of visits to the website in the first quarter of 2015. There is a need for the FEHD to monitor the utilisation of the Internet Memorial Service and identify additional promotion measures.

## **Audit recommendations**

5.15 **Audit has recommended that the Director of Food and Environmental Hygiene should step up efforts to continue to promote green burials, particularly:**

- (a) **consider establishing a register of green burials for citizens to register their wishes for scattering of ashes at gardens of remembrance or at sea;**
- (b) **provide adequate spaces for mounting memorial plaques at gardens of remembrance, and explore the use of other means for paying tribute to the deceased;**

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- (c) **search for a suitable site for providing a memorial place for scattering of ashes at sea; and**
- (d) **monitor the utilisation of the Internet Memorial Service, and identify additional promotion measures.**

## Response from the Government

5.16 The Secretary for Food and Health and the Director of Food and Environmental Hygiene generally agree with the audit recommendations. They have said that:

- (a) the FEHD will continue to explore and consider other options and measures to further promote the awareness and acceptance of green burials; and
- (b) the FEHD has been closely monitoring the usage of the Internet Memorial Service. In order to further promote the usage of the Internet Memorial Service, the FEHD is developing a mobile app to make use of the advanced mobile technology and to serve growing number of mobile device users.

## Sustainability in the supply of public niches

### *New measures to improve sustainability of public niche supply*

5.17 Besides encouraging the community to use sustainable forms of interment of ashes, the Government is identifying new measures to improve the sustainability in public niche supply. Regarding this, the FHB has proposed two new measures, i.e. setting a time limit for the occupation of niches, and evening out the traffic impact of columbarium developments.

5.18 In November 2013, in answering the question of a LegCo Member, the Secretary for Food and Health elaborated on the two new measures as follows:

- (a) *Setting a time limit for occupation of niches.* The Government noted that some niches had been left unattended after a certain period of time due to various reasons, such as the migration of the descendants. For efficient use of land resources while taking into account the sentiment of the descendants, the Government was considering, for niches newly allocated, whether a reasonable time limit should be set for occupation. The Government would vacate niches for re-allocation if renewal applications were not received upon the expiry of the time limit. Such a practice was being adopted in Mainland China and Singapore, for ensuring that a sizeable number of niches would remain in circulation and available for sustainable use; and
  
- (b) *Evening out the traffic impact of columbarium developments.* The number of niches that might be provided at various selected sites (under the District-based Columbarium Development Scheme) was often capped by constraints in terms of the transport and traffic capacity of the road networks near the sites. The Government was considering, for niches newly allocated, whether worship periods should be confined to either the Ching Ming or Chung Yeung Festivals. This would help bring the traffic impact to within an acceptable level, thereby allowing more niches to be built.

5.19 Audit understands that much need to be done for pursuing these new measures, such as collecting the community's views, designing the appropriate arrangements, and conducting some pilot schemes. However, Audit notes that there has been little progress in implementing these new measures. The FHB and the FEHD need to examine the feasibility of these measures.

### *New source of land supply for columbarium development*

5.20 Cavern development is regarded as a new source of land supply. In 2011, the Civil Engineering and Development Department started a study on the potential of rock cavern development as a means to enhance land supply. By relocating suitable government facilities to caverns, the original land could be released for housing and other uses. By putting sensitive facilities (such as sewage treatment

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works and refuse transfer stations) into caverns, impacts on the community would be minimised. The Department also identified some innovative uses for rock cavern developments, including columbaria. Subsequently, some pilot schemes for relocating sewage treatment works into rock caverns were identified for further study. The lack of suitable sites has always been a problem for columbarium development. The FHB and the FEHD should keep in view the progress of the study on rock cavern development.

## Audit recommendations

5.21 **Audit has *recommended* that the Secretary for Food and Health and the Director of Food and Environmental Hygiene should:**

- (a) **examine the feasibility of the two new measures for ensuring the sustainability in the supply of public niches, i.e. setting a time limit for occupation of niches, and evening out the traffic impact of columbarium developments; and**
- (b) **keep in view the progress of the study on rock cavern development.**

## Response from the Government

5.22 The Secretary for Food and Health and the Director of Food and Environmental Hygiene agree with the audit recommendations.

**Public cemeteries  
(June 2015)**

Item no.	Name	No. of coffin burial spaces		No. of urn burial spaces	
		Total	Vacant	Total	Vacant
1	Cheung Chau Cemetery	1,260	639	13,462	1,335
2	Lai Chi Yuen Cemetery	276	132	332	102
3	Tai O Cemetery	420	310	274	171
4	Wo Hop Shek Cemetery	9,469	3,892	112,924	30,548
5	Hong Kong Cemetery (Note 1)	7,063	901	0	0
6	Mount Caroline Cemetery (Note 2)	230	0	0	0
7	Diamond Hill Urn Cemetery (Note 2)	0	0	52,653	0
8	Prison Cemetery (Stanley)	0	0	7	0
9	Sandy Ridge Cemetery (Note 3)	5,010	2,304	0	0
10	Sandy Ridge Urn Cemetery (Note 3)	0	0	37,759	5,896
Total		23,728	8,178	217,411	38,052

Source: FEHD records

Note 1: The burial spaces are not for the general public, but for protestants of non-Chinese origin, non-Chinese of other religions for whom there is no other suitable burial ground, and Chinese of local standing with the personal approval of the Director of Food and Environmental Hygiene.

Note 2: The two cemeteries were declared closed in 1961.

Note 3: The burial spaces are mainly for unclaimed bodies only.

**Public crematoria  
(June 2015)**

<b>Item no.</b>	<b>Name</b>	<b>Body cremators (No.)</b>	<b>Annual body cremation capacity (No. of sessions)</b>
1	Cape Collinson Crematorium	4	7,632
2	Cheung Chau Crematorium	2	1,908
3	Diamond Hill Crematorium	6	10,176
4	Fu Shan Crematorium	4	5,724
5	Kwai Chung Crematorium	4	6,996
6	Wo Hop Shek Crematorium (Note)	6	11,448
<b>Total</b>		<b>26</b>	<b>43,884</b>

*Source: FEHD records*

*Note: The Wo Hop Shek Crematorium is also provided with one skeletal cremator.*

**Public columbaria  
(June 2015)**

Item no.	Name	No. of niches					
		Standard		Large		Overall	
		Total	Available for allocation	Total	Available for allocation	Total	Available for allocation
1	Cape Collinson Columbarium	59,041	27	2,574	1	61,615	28
2	Cheung Chau Columbarium	2,764	585	571	0	3,335	585
3	Diamond Hill Columbarium	55,824	41	7,527	0	63,351	41
4	Fu Shan Columbarium	7,126	2	2,499	1	9,625	3
5	Kwai Chung Columbarium	9,276	3	0	0	9,276	3
6	Lamma Island Columbarium	441	383	49	28	490	411
7	Peng Chau Columbarium	441	107	49	0	490	107
8	Wo Hop Shek Columbarium	63,762	7,926	2,388	11	66,150	7,937
Total		198,675	9,074	15,657	41	214,332	9,115

Source: FEHD records

**Main charges for burial and cremation services  
(June 2015)**

Service	Charge (\$)
(a) Burials of bodies and skeletal remains	
(i) Adult burial	3,190
(ii) Child burial	2,605
(iii) Burial of skeletal remains	6,305
(b) Cremations of bodies and skeletal remains	
(i) Adult cremation	1,220
(ii) Child cremation	650
(iii) Cremation of skeletal remains	90
(c) Interment of cremated ashes	
(i) Standard niche	2,800
(ii) Large niche	3,600
(d) Regulation of burial undertakers and funeral parlours	
(i) Annual licence fee for burial undertakers	8,290
(ii) Annual licence fee for funeral parlours	31,060

*Source: FEHD records*

*Remarks: The FEHD provides free service for scattering of ashes at gardens of remembrance or at sea.*



**Appendix E**  
(paras. 2.8, 3.5  
and 5.13 refer)

**The 24 sites identified for public columbarium development**

<b>Item no.</b>	<b>District</b>	<b>Project location</b>	<b>Site</b>
1	Eastern	Cape Collinson	A site on Cape Collinson Road, opposite the Chai Wan Chinese Permanent Cemetery Columbarium and next to Wan Tsui Estate Park
2	Wong Tai Sin	Diamond Hill	Diamond Hill Columbarium extension
3	Sha Tin	Shek Mun	A site on On Hing Lane, Shek Mun, next to Shatin Refuse Transfer Station
4	Sha Tin	Fu Shan	Fu Shan Columbarium extension
5	North	Wo Hop Shek	Surplus coffin burial grounds and other land within the Wo Hop Shek Cemetery
6	North	Sandy Ridge	Undeveloped areas within the Sandy Ridge Cemetery
7	Tuen Mun	Tsang Tsui	Part of the Tsang Tsui ash lagoon next to Black Point Power Station
8	Kwai Tsing	Kwai Yu	Ex-Kwai Chung Incineration Plant on Kwai Yu Street
9	Kwai Tsing	Kwai Tai	A site on Kwai Tai Road, southeast of ex-Kwai Chung Incineration Plant
10	Kwai Tsing	Tsing Tsuen	A site on Tsing Tsuen Road near the Tsuen Wan Chinese Permanent Cemetery
11	Islands	Cheung Chau	Cheung Chau Cemetery extension
12	Islands	Mui Wo	Mui Wo Lai Chi Yuen Cemetery extension
13	Central and Western	Mount Davis	A site at Mount Davis Road, east of Chiu Yuen Cemetery

**Appendix E**  
(Cont'd)  
(paras. 2.8, 3.5  
and 5.13 refer)

<b>Item No.</b>	<b>District</b>	<b>Project location</b>	<b>Site</b>
14	Wan Chai	Wong Nai Chung	FEHD's Hong Kong Cemeteries and Crematoria Office (part thereof) at Wong Nai Chung Road
15	Shum Shui Po	Ching Cheung	A site north of Ching Cheung Road near the Roman Catholic Cemetery
16	Kwun Tong	Ma Yau Tong	A site next to the Ex-Ma Yau Tong Central Landfill Site
17	Yau Tsim Mong	Tin Hau Temple	Former school within Tin Hau Temple on Temple Street
18	Southern	Pok Fu Lam	A site adjoining the Chinese Christian Cemetery at Pok Fu Lam
19	Kowloon City	Cheong Hang	A vacant staff quarters (part thereof) inside a funeral parlour at 6 Cheong Hang Road, Hung Hom
20	Tsuen Wan	Sham Shui Kok East	A site located at the eastern end of Sham Shui Kok Drive, Siu Ho Wan, North Lantau
21	Tsuen Wan	Sham Shui Kok West	A site located at the western end of Sham Shui Kok Drive, Siu Ho Wan, North Lantau
22	Yuen Long	San Tin	A site between San Tam Road and Mai Po Lung Road, San Tin
23	Tai Po	Shuen Wan	A site at the southwestern corner of the Shuen Wan Ex-Landfill, near Tai Po Industrial Estate
24	Sai Kung	Tsueng Kwan O	A site at Area 132, Tsueng Kwan O, near the Tseung Kwan O Chinese Permanent Cemetery

Source: FEHD records

**Appendix F**  
(paras. 2.19 and  
2.23 refer)

**Recently completed columbarium projects**

Year of completion	Project location (Note 1)	Approved project cost  (a) (\$ million)	No. of niches  (b)	Niche unit cost  (c) = (a)/(b) (\$)
2006	Cape Collinson	5.5	2,088	2,634
2006	Kwai Chung	6.5	2,394	2,715
2006	Wo Hop Shek	4.4	2,520	1,746
2007	Cheung Chau	2.8	1,026	2,729
2008	Kwai Chung (Extension)	14.8	3,374	4,386
2009	Diamond Hill	113.6	18,501	6,140
2012	Diamond Hill (Extension) (Note 2)	0.5	1,540	325
2012	Wo Hop Shek Kiu Tau Road	629.5	43,710	14,402
2013	Cheung Chau (Extension) (Note 2)	2.7	1,000	2,700
Overall		780.3	76,153	10,246

Source: FEHD records

Note 1: The individual projects involved works of different nature, scope and complexity, including development of new facilities, alteration and addition to existing facilities, construction of outdoor open niche walls, and provision of gardens of remembrance.

Note 2: Diamond Hill (Extension) Project and Cheung Chau (Extension) Project were part of the District-based Columbarium Development Scheme.

**Acronyms and abbreviations**

Audit	Audit Commission
BMCPC	Board of Management of the Chinese Permanent Cemeteries
DC	District Council
FEHD	Food and Environmental Hygiene Department
FHB	Food and Health Bureau
LegCo	Legislative Council
LegCo Panel	LegCo Panel on Food Safety and Environmental Hygiene
PHMSO	Public Health and Municipal Services Ordinance
TIA	Traffic impact assessment