



物業管理業監管局
PROPERTY MANAGEMENT
SERVICES AUTHORITY

2020-21 ANNUAL REPORT

周年報告



發牌監管倡專業 提升服務保質素

Licensing regime for professionalism and better service quality

願景 VISION

致力提升香港物業管理業的專業和質素，使市民安居樂業。

To promote the professionalism and quality of the property management industry to make Hong Kong a better place for living.

使命 MISSION

規管物業管理服務；就行業的誠信、能力及專業水平制訂準則；並鼓勵從業員進修和推動各持份者協作，以促進專業持續發展。

To regulate property management services; set standards for integrity, competence and professionalism of the industry; encourage a culture of learning; and promote synergy among stakeholders for the continuous development of the profession.





目錄 Contents



2

主席的話

Chairperson's Message



8

行政總裁報告

Chief Executive Officer's Report



14

成員

Members



25

機構管治

Corporate Governance



51

行政辦事處

Executive Office



54

活動剪影

Events and Activities



58

獨立核數師報告及財務報表

Independent Auditor's Report
and Financial Statements

我們與市民大眾和
業界持份者站在一起，
協力推動物業管理服務
的長遠發展。

**We stand hand-in-
hand with the general
public and our industry
stakeholders to jointly
drive the long-term
development of our
property management
services.**



謝偉銓，銅紫荊星章，太平紳士
主席
Tony TSE Wai-chuen, BBS, JP
Chairperson

本人深感榮幸，以物業管理業監管局(監管局)主席身份，代表監管局全體成員，提交第五份周年報告，概述監管局由2020年4月1日至2021年3月31日期間的主要工作及未來發展計劃。

香港物管業展開新一頁

作為監管香港物業管理(物管)業的法定機構，監管局的主要職能是規管物管服務及推動物管業界朝着專業化及優質化發展。去年，我和監管局全體成員及行政辦事處(行政辦)員工致力落實《物業管理服務條例》(第626章)(《物管條例》)下的發牌制度。我在此欣然匯報，我們的努力已獲成果。隨着落實發牌制度的《物業管理服務(發牌及相關事宜)規例》於2020年5月提交立法會，並順利通過「先訂立、後審議」的立法程序，物管業發牌制度已於2020年8月1日正式實施，為香港物管業發展奠下新的里程碑，寫下新的一頁。

自發牌制度實施後，監管局於首個月份已發出第一批共25個物管人正式及臨時牌照；而直至2021年3月底，監管局已發出共2,400多個物管人及物管公司牌照，反映業界對發牌制度的支持。為了讓業界有充分時間適應，發牌制度設有三年過渡期。有認可經驗但無學歷及／或專業資格而負責監督管理工作的物管人，可於過渡期內申領臨時牌照，然後修讀「監管局指明課程」(指明課程)。在臨時牌照有效期內成功修畢指明課程，臨時牌照持有人即可在並未達到相關學歷及／或專業資格的情況下，申領正式牌照，從而符合《物管條例》的規定，於過渡期後可繼續提供物管服務。

I am deeply honoured to present the fifth Annual Report of the Property Management Services Authority (PMSA) as the PMSA Chairperson and on behalf of all Members. This report summarises our accomplishments from 1 April 2020 to 31 March 2021 and outlines our future plans.

Hong Kong Property Management Industry Turned a New Leaf

As the statutory body tasked with regulating the property management (PM) industry in Hong Kong, the principal functions of the PMSA are to regulate PM services and promote the PM industry's development for enhancement in both quality and professionalism. In the past year, I, together with all Members of the PMSA and staff of the PMSA Executive Office, earnestly strived to implement the licensing regime under the Property Management Services Ordinance (Cap. 626) (PMSO). I am pleased to report that our efforts have borne fruit. The Property Management Services (Licensing and Related Matters) Regulation for the implementation of the licensing regime was submitted to the Legislative Council in May 2020 and smoothly went through the "negative vetting" legislative procedure. The PM industry licensing regime then came into operation on 1 August 2020, which laid a new milestone for the PM industry in Hong Kong and turned a new leaf.

With the implementation of the licensing regime, the PMSA issued in the first month of the implementation the first batch of 25 formal and provisional property management practitioner (PMP) licences. As of March 2021, the PMSA had issued more than 2,400 PMP and property management company (PMC) licences which reflected the industry's support for the licensing regime. To allow the industry sufficient time to adapt, there is a three-year transitional period under the licensing regime. PMPs with supervisory/management responsibilities who do not meet the criteria for academic and/or professional qualifications but possess the specified work experience may apply for provisional licence during the transitional period and then attend the PMSA Specified Course (Specified Course). Upon successful completion of the Specified Course within the validity of the provisional licence, provisional licence holders may apply for formal licence without attaining the academic and/or professional qualifications required so that they could comply with the PMSO and continue to provide PM services after the expiry of the transitional period.

制訂守則指南 提升專業水平

為配合實施發牌制度，以達至有效規管持牌物管公司及物管人，監管局已展開工作，制訂不同物管範疇的《操守守則》及《良好作業指南》，為業界提供日常物管工作的實務指引。年內，監管局共發出了三份《操守守則》及相關的《良好作業指南》，包括《一般操守守則》、《物業管理公司處理投訴的機制操守守則》及《物業管理公司須有效控制物業管理業務操守守則》。監管局制訂守則及指南時，會諮詢業界及業主組織，廣泛收集意見，令守則及指南內容更全面及切合業界需要。

Formulating Codes/Guides to Enhance Professional Standard

With a view to effectively regulating licensed PMCs and PMPs in order to tie in with the operation of the licensing regime and to enhance the professionalism of the industry, the PMSA had commenced work and had formulated Codes of Conduct and Best Practice Guides covering different PM areas which provided the industry with practical guidelines for their daily operation. During the past year, the PMSA issued three Codes of Conduct and the related Best Practice Guides, namely, “General Code of Conduct”, “Complaint Handling Mechanism of Property Management Companies” as well as “Effective Control over Property Management Business by Property Management Companies”. When formulating the codes and guides, the PMSA consulted the industry and owners’ organisations for widely collecting their views in order to ensure that the codes and guidelines were comprehensive and met the needs of the industry.



鼓勵報讀課程 加強過渡工作

為推動臨時牌照持有人於發牌制度三年過渡期間能早日申領正式牌照，四間獲監管局委託承辦指明課程的院校自2020年10月起已陸續開課。在短短半年間，已成功開辦合共34班「公開招生班」及「企業包班」指明課程，招收超過1,000名學員修讀，反映業界對指明課程的需求殷切，及對發牌制度的支持配合。監管局亦已簡化了程序，方便臨時牌照持有人於成功修畢指明課程後申領正式牌照。

齊心抗疫 支援前線員工

香港自2020年初受到新型冠狀病毒疫情肆虐，對物業管理界亦帶來前所未有的挑戰。物業管理員站於抗疫的最前線，須確保社區及物業環境的清潔衛生和各樣防疫工作到位，不但工作量大增，同時要承受高的健康風險。監管局自2020年2月接受民政事務總署委託，負責執行政府「防疫抗疫基金」下的「物業管理業界抗疫支援計劃」（「物管支援計劃」），為合資格樓宇及其前線物業管理員工（包括參與清潔及保安工作的員工）提供財政支援，以肯定和鼓勵物業管理界齊心抗疫。「物管支援計劃」的總承擔額為港幣10億元。

作為「物管支援計劃」的執行機構，監管局在疫情期間致力加緊工作，處理有關的查詢、推廣、審批申請、發放資助、覆檢，以及其他各項後續跟進工作。為讓物業管理前線員工及合資格樓宇早日獲得資助，監管局本着「宜鬆不宜緊」、「宜快不宜慢」及「宜簡不宜繁」的方針審批發放資助。整個「物管支援計劃」至2020年第四季大致完成，所有獲批資助均已順利發放。監管局最終超額完成相關工作，共批出超過港幣11億元資助，惠及近4萬幢樓宇及逾16萬名前線物業管理員工。我在此感謝物業公司及業主組織踴躍申請資助，向其前線物業管理員工在抗疫工作上所作出的努力及貢獻表示鼓勵和肯定。

Encouraging Course Applications and Strengthening Work in Transitional Period

To motivate provisional licensees to apply for formal licence during the three-year transitional period as early as possible, the four educational institutions appointed by the PMSA launched the Specified Courses as from October 2020. In half a year, a total of 34 “open enrolment classes” and “corporate classes” were successfully run, with total number of students exceeding 1,000, thus reflecting the industry’s strong demand for the Specified Courses and their support for the licensing regime. The PMSA had also simplified the procedures so that provisional licensees could conveniently apply for formal licence upon successful completion of the Specified Courses.

Supporting Frontline Workers to Jointly Fight Coronavirus

Hong Kong suffered from the novel coronavirus pandemic since the early 2020, which brought unprecedented challenges to the PM industry. PMPs stood at the forefront of fighting the virus and had to do their utmost to enhance community and property environmental hygiene and to ensure that various preventive measures were put in place. Apart from a substantial increase in workload, they also had to face huge health risks. The PMSA was commissioned by the Home Affairs Department to implement the “Anti-epidemic Support Scheme for Property Management Sector” (ASPM) under the “Anti-epidemic Fund” of the Government since February 2020 in order to provide financial support to eligible properties and their frontline PM workers (including cleansing and security workers), so as to recognize their contributions and encourage the PM industry to jointly fight the virus. The commitment of the ASPM was HK\$1 billion.

Commissioned to implement the ASPM, the PMSA strived to carry out various work during the anti-epidemic period including handling enquiries, making promotion, vetting applications, disbursing subsidies, conducting audit review, as well as attending to various follow-up matters. To disburse the subsidies to frontline workers and eligible properties as early as possible, the PMSA carried out the vetting work through lenient, expeditious and simple procedures. The ASPM was substantially completed in the fourth quarter of 2020 with all subsidies smoothly disbursed. The PMSA had completed the task and had exceeded the target by granting over HK\$1.1 billion subsidies, benefiting nearly 40,000 properties and more than 160,000 frontline PM workers. I was deeply grateful to the PMCs and owners’ organisations for their active application for the subsidies in order to give encouragement and recognition to the frontline PM workers for their efforts and contributions made against the pandemic.

展望未來

物管業發牌制度旨在推動香港物管業朝着專業化及優質化發展，為公眾提供更專業及優質的物管服務，提升業界的專業地位及水平。我在此鼓勵物管公司及物管從業員早日申領牌照，而持有臨時牌照的物管人亦把握時間盡快成功修畢指明課程，然後申領正式牌照。

此外，監管局亦歡迎行政長官於施政報告中把物管業列入創造就業機會的其中一個行業，為物管公司提供資助，吸引尤其剛畢業的青年人加入行業，推動業界持續發展。

來年監管局將會繼續針對行業需要就不同物管範疇制訂《操守守則》及相關《良好作業指南》，為業界行事持正提供更多及更全面的實務指引。此外，亦會加強處理就物管公司及物管人投訴的工作，以更有效履行規管業界的職責。而為了進一步提升業界的專業水平，監管局將會推出「持續專業發展計劃」，鼓勵物管從業員與時並進，培育持續專業進修的文化。同時，亦會加強宣傳工作推廣專業及優質物管服務，並為臨時牌照持有人提供更多指明課程的資訊，鼓勵其早日成功修畢課程，盡快申領正式牌照。

最後，我在此衷心感謝監管局所有成員及民政事務總署在過去一年對監管局的大力支持，並適時提供寶貴意見，讓監管局即使面對各種挑戰仍能順利完成各項工作。另外，我亦要感謝行政總裁及行政辦全體員工努力工作，特別是在疫情期間，雖然工作量大增，但仍能全力盡心支援監管局完成各項工作，包括推動物管業發牌制度順利按計劃實施和妥善完成執行「物管支援計劃」的工作。

謝偉銓，銅紫荊星章，太平紳士

主席

Looking Ahead

The objective of the licensing regime is to promote the industry's development for enhancement in both quality and professionalism, and provide the public with professional and quality PM services, as well as enhance the professionalism and standard of the industry. I hereby encourage PMCs and PMPs to apply for licence early, and those PMPs holding provisional licence to complete the Specified Courses promptly and apply for formal licence.

Meanwhile, the PMSA also welcomes the Chief Executive's initiative to include PM industry in the proposal of creating employment in the Policy Address whereby PMCs are subsidised to attract young people, especially recent graduates, to join the profession so as to promote sustainable development of the industry.

In the coming year, the PMSA would continue to issue Codes of Conduct and Best Practice Guides covering different PM areas so as to promote integrity and competence of the industry through the provision of more and comprehensive practical guidelines. Moreover, the work on complaints against licensed PMCs and PMPs would be strengthened so as to regulate the industry more effectively. To further enhance the industry's professionalism, the PMSA would launch the "Continuing Professional Development (CPD) Scheme" with the aim to encourage PMPs to keep abreast of various latest developments and cultivate a CPD culture. At the same time, publicity work to promote the professionalism and quality of PM services would also be strengthened, and more information about the Specified Courses would be provided to provisional licensees so as to encourage them to successfully complete the courses early and then apply for formal licence.

Last but not least, I wish to express my heartfelt gratitude for the full support and invaluable opinion provided by Members of the PMSA and the Home Affairs Department in the past year which helped the PMSA to successfully complete various tasks notwithstanding the unprecedented challenges it had faced. Besides, I am deeply grateful to the Chief Executive Officer and all staff of the Executive Office for their hard work, especially during the anti-epidemic period. While their workload had substantially increased, they were steadfast in supporting the PMSA to carry out its various work in order to meet its objectives, especially with regard to ensuring the smooth implementation of the PM industry licensing regime as well as the successful completion of the ASPM.

Tony TSE Wai-chuen, BBS, JP

Chairperson

行政總裁報告

CHIEF EXECUTIVE OFFICER'S Report



物管業發牌制度已正式實施。我們會致力制訂守則，為業界提供實務指引，鼓勵持續進修，推動業界朝專業化發展。

The property management licensing regime has come into operation. We will formulate codes to provide the industry with practical guidelines, and encourage continuous development to enhance the professionalism of the industry.



蕭如彬
行政總裁
Alan SIU Yu-bun
Chief Executive Officer



2020-21年是充滿挑戰和機遇的一年。監管局作為物管業的倡導者，即使在疫情肆虐期間，亦毫不間斷積極支援業界持續發展，按計劃實施物管業發牌制度，推動業界朝着專業化及優質化邁步前進。

2020-21 was a year of challenges and opportunities. As the advocate of the PM industry, the PMSA had actively supported the sustainable development of the industry, notwithstanding the impact of the epidemic. The PM industry licensing regime was implemented as planned, which strived to drive the industry to move forward, with enhancement in both professionalism and quality.

發牌制度 正式實施

監管局自年初已為落實發牌制度開展各項籌備工作，包括制訂牌照申請處理流程及釐定申請的審批工作、製作物管公司及物管人牌照等。為便利物管公司及物管從業員辦理申領牌照手續，監管局為申請人開設了網上預約服務及網上申請平台，讓申請人隨時隨地可透過互聯網辦理預約牌照申請手續及遞交申請表格。

Implementation of the Licensing Regime

Since the beginning of the year, the PMSA had carried out various preparatory work for the implementation of the licensing regime, including formulating the licence application procedures and vetting work, and production of the PMC and PMP licences, etc. In order to allow PMCs and PMPs to conveniently apply for licence, the PMSA had developed an online booking service as well as an online application platform. Applicants are able to make appointment for licence application and submit application form online anytime and anywhere.

自2020年8月1日發牌制度推出以來，業界反應正面，截至2021年3月31日，監管局接獲共3,500多宗牌照申請，並發出共2,400多個物管人和物管公司牌照。監管局亦根據《物管條例》規定，將持牌人名單刊憲及於監管局網站公布，供市民查閱。有關持牌人「登記冊」可於監管局網站內瀏覽，市民可以「持牌人姓名」、「牌照狀況」、「牌照號碼」、「牌照類別」和「提供物業管理服務的單位的數目」等欄目搜尋及查閱持牌物管公司及物管人的資料。

Since the licensing regime came into operation on 1 August 2020, the response from the industry had been positive. As of 31 March 2021, the PMSA received over 3,500 licence applications and issued more than 2,400 PMC and PMP licences. The PMSA had also published in the Gazette and its website the list of licensees for public inspection. The register of licensees is available for access at the PMSA website. Members of the general public can search and check the information of licensed PMCs and PMPs under the categories of "Licensee Name", "Licence Status", "Licence Number", "Type of Licence" and "Number of Flats for which PM services are provided", etc.

制定守則 提升專業

隨着發牌制度正式實施，為達至有效規管持牌物管公司及物管人，監管局展開了制定《操守守則》及相關《良好作業指南》的工作，為業界就不同範疇的物管工作提供實務指引。在進行草擬守則指南的工作時，監管局會主動接觸業界不同持份者，以聚焦小組會議方式進行諮詢，並收集業主組織的意見，使守則指南更切合業界所需。

年內，監管局共刊憲發出三份《操守守則》及相關的《良好作業指南》，包括《一般操守守則》、《物業管理公司處理投訴的機制操守守則》及《物業管理公司須有效控制物業管理業務操守守則》。監管局會繼續就物業不同範疇制訂其他守則指南，讓業界提供物管服務時有所依循。

過渡安排 進修增值

發牌制度設有三年過渡期，讓業界適應新安排。為讓臨時牌照持有人可根據發牌制度的持牌準則申領正式牌照，四間獲監管局委託承辦「監管局指明課程」的大專院校已於2020年10月起陸續開課，授課地點包括港島區、九龍及新界，以方便學員選擇地點上課。有關課程均已納入持續進修基金「可獲發還款項的課程名單」內，學員修畢課程後可申請資助課程費用。

為保證指明課程的教學質素，監管局會派員到有關院校進行視學，以確保四間院校所提供的指明課程教學內容符合既定的課程大綱，並履行各項監管局要求的質素保證措施。截至2021年3月，四間院校合共開辦了17班「公開招生班」及17班「企業包班」（即由個別物管公司直接與院校安排，為其轄下員工提供的指明課程），學員人數超過1,000人。

Developing Codes for Enhancing Professionalism

With the implementation of the licensing regime, in order to effectively regulate licensed PMCs and PMPs, the PMSA had commenced carrying out work to prepare Codes of Conduct and Best Practice Guides for providing the industry with practical guidelines in respect of different PM areas. When preparing the codes and guides, the PMSA consulted various stakeholders and collected views via focus group meetings and from owners' organisations in order to ensure that the codes and guides met the needs of the industry.

During the past year, the PMSA issued three Codes of Conduct and related Best Practice Guides, namely, "General Code of Conduct", "Complaint Handling Mechanism of Property Management Companies" and "Effective Control over Property Management Business by Property Management Companies". The PMSA would continue to issue other Codes of Conduct and Best Practice Guides, covering different PM areas in order to provide further guidance for the industry to follow.

Studying for Enrichment during Transitional Period

To allow the industry sufficient time to adapt, there is a three-year transitional period under the licensing regime. To facilitate provisional licensees to apply for formal licence in accordance with the licensing criteria, the four educational institutions appointed by the PMSA for the provision of the Specified Courses had commenced provision of the courses since October 2020. The class locations of these institutions cover Hong Kong Island, Kowloon as well as the New Territories in order to make it convenient for the students to select locations for attending classes. The Specified Courses had been included in the Reimbursable Course List under the Continuing Education Fund (CEF). Upon completion of the Specified Courses, graduates could apply for the CEF to subsidise the course fee.

To ensure the teaching quality of the Specified Courses, the PMSA would deploy staff to the relevant institutions for inspection so as to ensure that the contents of the Specified Courses provided by the institutions tie in with the established course syllabus, and that the institutions carried out the quality assurance measures specified by the PMSA. As of March 2021, a total of 17 "open enrolment classes" and 17 "corporate classes" (i.e. individual PMCs engaging the institution directly to provide Specified Courses for their own employees) had been launched by the four institutions. The total number of students exceeded 1,000.

廣泛宣傳 加深認識

為加深物管業界不同持份者對發牌制度的認識，並鼓勵物管公司及物管從業員早日申領牌照，監管局於年內因應推行發牌制度的不同階段推出多元宣傳項目，包括製作宣傳海報，去信全港物管公司及業主組織作出推廣；安排與不同持份者會面討論及透過視像會議形式解釋發牌制度的各項細節；透過各區民政事務處安排，與當區的業主組織進行直接溝通；製作電視及電台宣傳短片／聲帶廣泛宣傳，以及不時更新監管局網頁，提供發牌制度的最新資訊等。

此外，監管局亦運用新媒體作宣傳，透過不同社交平台發放最新資訊，冀能透過各種途徑加強各持份者對發牌制度的認識及支持。

團結業界 對抗疫情

為配合政府齊心抗疫的工作，監管局去年接受民政事務總署委託，執行政府「防疫抗疫基金」下設的「物管支援計劃」，為前線物管員工提供財政支援。計劃分三個階段實施，包括「第一階段」（涵蓋私人住宅及商住兩用樓宇）、「第二階段」（涵蓋私人工商業樓宇）及最後階段「優化計劃」（延長合資格樓宇資助期及放寬前線物管員工資助名額）。

年內，監管局廣泛宣傳「物管支援計劃」，鼓勵合資格的物管公司及業主組織盡早為其前線物管員工申請資助，並成立一支專責隊伍，處理申請及發放資助，和進行覆檢及其他後續工作。監管局結果超額完成所有審批發放資助的工作，合共批出超逾港幣11億元資助，惠及近4萬幢樓宇及逾16萬名前線物管員工。

更新網站 優化功能

為配合監管局各項工作及未來發展，監管局網站於年內作出了更新，並就設計及功能作出優化，以加強監管局與公眾的聯繫及提升網站使用人士的體驗。新網站已於2020年12月正式推出，新域名「pmsa.org.hk」亦同時啟用。

Broad Promotion to Enhance Understanding

To enhance the understanding in respect of the licensing regime among different stakeholders of the PM industry, and to encourage PMCs and PMPs to apply for licence early, the PMSA had carried out various publicity work to tie in with different milestones of the licensing regime, including poster production, direct mailing to PMCs and owners' organisations in the territory for promotion, holding meeting or video conference with different stakeholders to explain the details of the licensing regime, direct communication with local owners' organisations through the assistance of various district offices, production of television and radio promotion material for wide broadcast, as well as timely update of the PMSA website to disseminate the latest information about the licensing regime.

Moreover, the PMSA also used the new media for promotion and dissemination of the latest information through different social media platforms so as to strengthen the support and awareness of various stakeholders in respect of the licensing regime.

Uniting the Industry to Fight Against the Virus

To tie in with the anti-epidemic work launched by the Government, the PMSA was commissioned by the Home Affairs Department to implement the ASPM under the "Anti-epidemic Fund" launched by the Government which aimed at providing financial support to frontline PM workers. The ASPM was implemented in three phases, including "Phase I" (for private residential and commercial cum residential buildings), "Phase II" (for private industrial and commercial buildings) and the "Enhanced ASPM" (whereby the subsidy period was extended and the cap on headcounts of the subsidy for frontline PM workers was relaxed).

In the past year, the PMSA promoted the ASPM extensively so as to encourage PMCs and owners' organisations of eligible properties to apply for subsidies for their frontline PM workers early. A dedicated team was set up to deal with the applications and disbursement of subsidies, as well as conducting audit review and carrying out other follow-up work. The PMSA had exceeded its target by granting over HK\$1.1 billion subsidies, benefiting in total nearly 40,000 properties and more than 160,000 frontline PM workers.

Improving Online Experience of PMSA's Website

To cope with PMSA's various work and its future development, the PMSA's website was revamped during the year. New design and enhanced functions were introduced in the revamped website so as to strengthen communication between the PMSA and the general public, as well as enhancing user experience. The new website was launched in December 2020, and the new domain name "pmsa.org.hk" was activated concurrently.

調配人手 執行職能

執行「物管支援計劃」牽涉大量工作。監管局除成立專責隊伍落實執行外，亦靈活調配核心員工作支援，令審批申請及發放資助等工作得以全速進行，讓前線物管員工能盡早受惠。隨着發牌制度於年內正式實施，監管局亦適時調配核心員工處理發牌工作、跟進投訴、制訂《操守守則》及推動開展指明課程，以確保監管局於發牌制度下各項職能得以順利執行。一方面落實發牌制度，一方面盡速執行「物管支援計劃」，對監管局人手調配無異是一項極大的挑戰。

展望未來

物管行業涉及多個不同工作範疇，監管局來年會加強業界及公眾對七類訂明物管服務的認識，並會繼續就業界不同範疇制訂其他《操守守則》及相關的《良好作業指南》，以提升業界的專業水平。

作為物管業界的倡導者，監管局會開展「持續專業發展計劃」，鼓勵業界從業員與時並進及培養持續進修文化，從而提升業界從業員的專業水平，加強競爭能力。

隨着發牌制度正式實施，監管局亦會檢討處理牌照申請的工作，藉以優化服務水平及提升審批工作的效率，讓物管公司及物管人更便利申領牌照。

最後，我衷心感謝監管局主席及各成員、民政事務總署、行政辦同事，以及業界各持份者積極支持物管業發展的各項工作。監管局行政辦會繼續致力推動業界持續發展，提升服務水平，為公眾提供更專業更優質的物管服務。

蕭如彬

行政總裁

Optimising Manpower for Delivery of Functions

Implementation of the ASPM involved massive workload. Apart from setting up a dedicated team for implementing the scheme, the PMSA also flexibly deployed its core staff to support so that the application vetting and subsidy disbursement work could be carried out efficiently and frontline PM workers could be benefited as early as possible. With the licensing regime coming into operation during the year, the PMSA also timely deployed its core staff to handle the work relating to licensing, follow-up of complaints, formulating Codes of Conduct, as well as driving the roll-out of the Specified Courses so that various statutory functions under the licensing regime could be smoothly delivered. The PMSA rolled out the licensing regime on the one hand, and expeditiously implemented the ASPM on the other, which presented a substantial challenge to the PMSA in terms of manpower deployment.

Looking Ahead

The PM industry covered many different areas of work. In the coming year, the PMSA would strengthen the knowledge of the industry and the public in respect of the seven categories of prescribed PM services, and would continue to formulate Codes of Conduct and related Best Practice Guides covering different PM areas so as to enhance the professionalism of the industry.

As the advocate of the PM industry, the PMSA would introduce the “CPD Scheme” to encourage practitioners to keep abreast of the latest development of the industry as well as develop a culture of continuous learning, so as to enhance the professionalism and competitiveness of the industry.

Following the implementation of the licensing regime, the PMSA would review the licence application work with a view to enhancing the service level and improving the efficiency of the vetting work so that PMCs and PMPs could more conveniently apply for licence.

Last but not least, I wish to express my heartfelt gratitude to the Chairman and Members of the PMSA, the Home Affairs Department, staff of the Executive Office as well as industry stakeholders for their support to the development of the PM industry. The Executive Office of the PMSA would continue to strive to promote the sustainable development of the industry, and enhance service level for the provision of professional and quality PM services to the community.

Alan SIU Yu-bun

Chief Executive Officer

成員

MEMBERS



物業管理業監管局成員名單 Membership of the Property Management Services Authority

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Chairperson

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Vice-chairperson

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吳光銘先生，榮譽勳章

吳韻宜女士

譚國榮先生

譚領律先生，榮譽勳章

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黃栢欣女士

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太平紳士

房屋署署長或其代表

民政事務總署署長或其代表

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Dr Jason CHAN Kai-yue, MH, JP

Ms CHENG Lai-king

Mr CHOW Luen-kiu, MH, JP

Sr Dick KWOK Ngok-chung, MH

Mr Scott LEUNG Man-kwong, MH

Mr Paul NG Kwong-ming, MH

Ms Wendy NG Wan-ye

Mr Ivan TAM Kwok-wing

Mr Stanley Lanny TAM, MH

Mr Justin WONG Fai-sing, MH

Ms Annie WONG Pak-yan

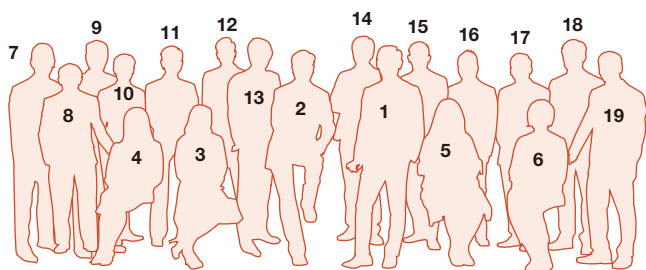
Dr Mickey YAN Wai-kiu, MH, JP

Hon Frankie YICK Chi-ming, SBS, JP

Mr YIP Hing-kiwok, BBS, MH, JP

Director of Housing or her representative

Director of Home Affairs or her representative



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- Member, The Standing Committee on Disciplined Services Salaries and Conditions of Service
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- Member, Appeal Tribunal Panel (Buildings)
- Member, Committee on Real Estate Investment Trusts, Securities and Futures Commission
- Member, Estate Agents Authority and its Strategic Development and Management Committee
- Chairman, Practice and Examination Committee, Estate Agents Authority
- Member, Subsidised Housing Committee, Hong Kong Housing Authority
- Member, Panel of Advisors, Land Sharing Pilot Scheme
- Member, Task Force for the Study on Tenancy Control of Subdivided Units



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- Member, Steering Committee, Child Development Fund, Labour and Welfare Bureau
- Member, Dissemination and Promotion Sub-Committee, Quality Education Fund, Education Bureau
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- Vice President, UNESCO Hong Kong Association
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- 香港建造業總工會會務顧問
- 建造業關懷基金綜合服務中心董事兼司庫
- 工聯會職安健協會委員
- 香港地盤雜項人員工會理事長
- Member, Mandatory Provident Fund Schemes Appeal Board
- Member, Election Committee
- Member, Guangzhou Municipality Political Consultative Conference
- Honourary Founding President, Registered Specialist Trade Contractors Federation
- Consultant, Hong Kong Construction Industry Employees General Union
- Director and Treasurer, Construction Charity Fund Integrated Service Centre
- Member, HKFTU Occupational Safety and Health Association
- Chairman, Hong Kong Construction Site Miscellaneous Workers Union



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- 律師紀律審裁團委員
- 行政上訴委員會委員
- 香港房屋協會委員
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- Member, Land and Development Advisory Committee
- Member, Industry Training Advisory Committee – Property Management
- Lay Member, Solicitors Disciplinary Tribunal Panel
- Panel Member, Administrative Appeals Board
- Member, Hong Kong Housing Society



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- Member, Appeal Tribunal Panel (Buildings)
- Member, Panel of Adjudicators (Control of Obscene and Indecent Articles)
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- Vice-Chairman, Federation of Public Housing Estates



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- 僱員再培訓局物業管理及保安技術顧問
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- Past Chairman, Chartered Institute of Housing Asian Pacific Branch
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- Technical Advisor, Property Management and Security, Employees Retraining Board

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Deputy Managing Director,
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- 推動使用電動車輛督導委員會成員
- 香港保險業聯會之管治委員會成員及一般保險總會主席
- 香港特許秘書公會前會長
- 香港物業管理公司協會前會長及理事
- Member, Advisory Committee on Water Supplies
- Member, Steering Committee on the Promotion of Electric Vehicles
- Member, Governing Committee and Chairman, General Insurance Council, The Hong Kong Federation of Insurers
- Past President, The Hong Kong Institute of Chartered Secretaries
- Past President and Council Member, The Hong Kong Association of Property Management Companies



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Registered Social Worker

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- Vice Chairman, External Affairs Committee, The Board of Management of the Chinese Permanent Cemeteries

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General Manager, Lion Training Centre Limited

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- 香港交通安全輔助隊公共關係署助理署長
- 聖約翰救傷隊港島東聯隊會長
- 社區應急輔助隊總監
- Member, Industry Training Advisory Committee – Property Management
- District Liaison Officer, Auxiliary Medical Service
- Assistant Director, Hong Kong Road Safety Patrol Public Relationship Section
- Corp President, St. John Ambulance Brigade – Island East Corp Hong Kong Command
- Commissioner, Community Emergency Aid Team

黃栢欣女士
Ms Annie WONG Pak-yan

律師
Solicitor

- 交通審裁處輪值主席
- 香港律師會審查及紀律常務委員會成員
- 香港律師會審批委員會委員
- 中國委託公証人協會有限公司「紀律審裁團」成員
- Chairman on rotation basis, Transport Tribunal
- Member, Standing Committee on Compliance, The Law Society of Hong Kong
- Member, Consents Committee, The Law Society of Hong Kong
- Member, Disciplinary Tribunal Panel, The Association of China-Appointed Attesting Officers Limited



甄韋喬博士，榮譽勳章，太平紳士
Dr Mickey YAN Wai-kiu,
MH, JP

利興環境服務有限公司董事總經理
Managing Director, Li Hing
Environmental Services
Company Limited

- 香港物業服務聯盟主席
- 願景基金會主席
- 公民教育委員會委員
- Chairman, Hong Kong Property Services Alliance
- Chairman, VQ Foundation
- Member, Committee on the Promotion of Civic Education

易志明議員，銀紫荊星章，太平紳士
Hon Frankie YICK Chi-ming,
SBS, JP

立法會議員
Member, Legislative Council

- 全國政協委員
- 獨立監察警方處理投訴委員會副主席
- 香港機場管理局董事會成員
- 香港海運港口局成員
- 香港物流發展局成員
- Member, The National Committee of the Chinese People's Political Consultative Conference
- Vice-chairman, Independent Police Complaints Council
- Member, Hong Kong Airport Authority Board
- Member, Hong Kong Maritime and Port Board
- Member, Hong Kong Logistics Development Council

葉興國先生，銅紫荊星章，榮譽勳章，太平紳士
Mr YIP Hing-kwok,
BBS, MH, JP

公司董事
Company Director

- 惜食香港督導委員會委員
- 回收基金諮詢委員會委員
- 都市固體廢物收費支援小組委員
- 淘大花園業主委員會主席
- 香港童軍東九龍1070旅主席
- 勵賢會會長
- 瑪利諾中學校董
- Member, Food Wise Hong Kong Steering Committee
- Member, Advisory Committee on Recycling Fund
- Member, Municipal Solid Waste Charging Support Group
- Chairman, Amoy Gardens Owners Committee
- Chairman, 1070th East Kowloon Group, The Scout Association of Hong Kong
- President, Association of District Ambassador
- School Manager, Maryknoll Secondary School



王天予女士，太平紳士
Miss Agnes WONG Tin-yu, JP

房屋署署長
Director of Housing



謝小華女士，太平紳士
Miss Janice TSE Siu-wa, JP

民政事務總署署長
Director of Home Affairs



機構管治

CORPORATE
GOVERNANCE



監管局是根據《物管條例》成立的法定機構，肩負規管在香港提供物管服務的公司及從業員和推動業界專業化發展的責任。作為物管業的法定監管機構，監管局透過制訂及執行一套專為香港物管業而設的發牌規管制度及相應配套措施，鼓勵和協助物管業及從業員朝着優質化及專業化發展，為市民提供更高質素的物管服務。

就履行其職責而言，監管局恪守良好的機構管治標準，以求符合公眾及持份者的期望。《物管條例》對監管局的運作訂明規管條文，監管局均加以遵循，致力提升機構的管治成效，並採納適當原則，包括適用於一般公共機構的監控機制、行為守則及機構管治安排。

監管局成員

監管局成員由香港特別行政區行政長官根據《物管條例》委任，第二屆成員任期由2019年12月1日起生效，為期三年。監管局現屆共有19名成員，包括主席及副主席各一名。監管局成員按其界別分為以下三個類別：

The PMSA is a statutory body established under the PMSO and is tasked to regulate the provision of PM services by companies and practitioners in Hong Kong, and to promote professional development of the industry. As the statutory regulatory body for the industry, the PMSA encourages and assists the PM industry and its practitioners to strive for enhancement in quality and professionalism through formulating and implementing a licensing regime and other complementary measures which tie in with the situation in Hong Kong, with a view to providing quality PM services to the community.

The PMSA is committed to adopting a high standard of corporate governance in carrying out its work so as to meet the expectations of the public and its stakeholders. It works in accordance with the PMSO which sets out the regulatory provisions on its operation, and endeavours to enhance the effectiveness of its governance by adopting appropriate principles, including the adoption of various monitoring mechanisms, codes of conduct and corporate governance arrangements applicable to public bodies.

Members of the PMSA

Members of the PMSA are appointed by the Chief Executive of the Hong Kong Special Administrative Region in accordance with the PMSO. The second term ran from 1 December 2019 for a period of three years, which comprises 19 Members, including a Chairperson and a Vice-Chairperson. Members of the PMSA, according to the sectors they belong to, are divided into the following three categories:

第一類別 Category I

從事物管服務的個人。

Individuals who are engaged in property management services.

第二類別 Category II

不屬第一類別的個人，並因具備物業管理、一般行政或消費者事務方面的經驗，而獲行政長官認為具備物管服務的知識。

Individuals, not being Category I persons, who, because of their experience in property management, general administration or consumer affairs, appear to the Chief Executive to have knowledge of property management services.

第三類別 Category III

不屬第一類別或第二類別的個人，而獲行政長官認為適合獲委任為監管局成員。

Individuals, not being Category I or Category II persons, who appear to the Chief Executive to be suitable to be appointed as Members of the PMSA.

各監管局成員來自不同背景，各具專業知識及豐富的社會服務經驗，為監管局的工作提供客觀和多方面的意見。成員名單載於第15頁。

Members of the PMSA come from different background with diverse expertise and are experienced in community service. They have provided the PMSA with independent and objective advice on various aspects of its operation. The membership list of the PMSA is at page 15.

監管局履行以下於《物管條例》內所訂明的職能，監督轄下行政辦的工作，以及核准所有重大決定。

The PMSA executes the functions below as stipulated in the PMSO. It oversees the work of its Executive Office and approves all major decisions.

監管局的主要法定職能如下：

The principal statutory functions of the PMSA are:



透過發牌予物管公司及物管人，就提供物管服務作出規管

To regulate and control the provision of property management services by the licensing of PMCs and PMPs



推動物管業行事持正，並提高其專業能力及水平

To promote the integrity, competence and professionalism of the profession of property management services



維持和提升物管業的專業地位

To maintain and enhance the status of the profession of property management services

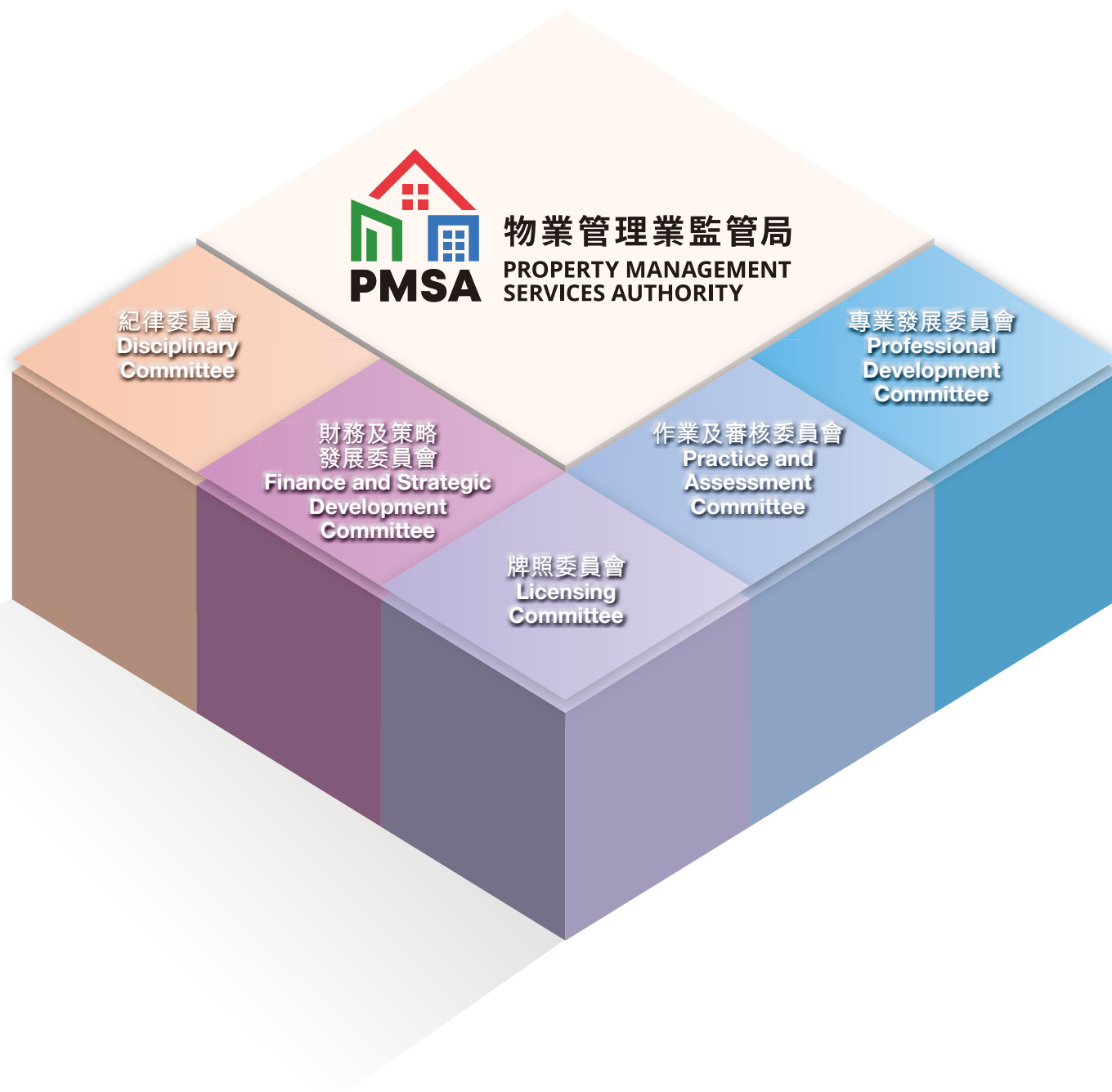
委員會

監管局設立了五個委員會，協處理其繁重的工作和履行其職能。各委員會或另設工作小組，重點處理特定工作事宜，委員會主席及工作小組召集人由監管局成員出任。各委員會及其轄下的工作小組於年內召開會議，為監管局的職能擬定工作計劃，並按計劃開展各項工作。

Committees

The PMSA has established five Committees to assist in handling its heavy work schedule and discharging its functions. Each Committee may set up dedicated Working Group(s) to address particular issues. Chairpersons of Committees and Convenors of the Working Groups are Members of the PMSA. The Committees and their Working Groups conducted meetings during the year to draw up work plans for the functions of the PMSA, and to roll out various programmes in accordance with their scheduled work plan.

委員會
Committees



紀律委員會

主要職能：

此委員會主要負責處理《物管條例》下的紀律事宜。委員會可進行其認為合適的聆訊、行使其認為適當的權力及作出其認為適當的命令。委員會亦會制訂指引及程序，確保處理紀律個案的一致性與公平性，並把有關作業方式不當的個案或投訴轉介其他委員會，以制定或修訂政策、《操守守則》或其他指引。

Disciplinary Committee

Major Functions:

This Committee is primarily responsible for handling disciplinary matters referred to in the PMSO. It will conduct such hearings as it may think fit, exercise such powers and make such orders as it considers appropriate. It will also draw up guidelines and procedures to ensure consistency and fairness in handling disciplinary cases, and refer cases of malpractice or complaints to other committees for formulation or revision of policies, Codes of Conduct or other guidelines.



財務及策略發展委員會

主要職能：

此委員會主要負責就具長遠影響的策略事宜以及財政預算事務，向監管局提出建議。委員會亦負責協助監管局監督人力資源管理，以及檢討和核准編制架構、重組事宜、人力策劃和人力資源政策及程序的制訂事宜。在監管局成立初期，委員會獲授權處理並決定監管局的實務運作事宜，有關授權範圍不涉及監管局在《物管條例》下的法定職能。

Finance and Strategic Development Committee

Major Functions:

This Committee is responsible for making recommendations to the PMSA on strategic issues of long term significance and budgetary matters. It is also responsible for assisting the PMSA to oversee human resources management and to review and approve establishment structure, re-organisation, manpower planning and development of human resources policies and procedures. At the early stage of the establishment of the PMSA, the Committee was authorised to handle and make decisions on the operational matters of the PMSA, which did not involve statutory functions of the PMSA under the PMSO.

主席 Chairperson

謝偉銓議員
銅紫荊星章，太平紳士
Hon Tony TSE Wai-chuen,
BBS, JP

成員 Members

陳繼宇博士，榮譽勳章，太平紳士
Dr Jason CHAN Kai-yue, MH, JP

周聯僑先生，榮譽勳章，太平紳士
Mr CHOW Luen-kiu, MH, JP

郭岳忠測量師，榮譽勳章
Sr Dick KWOK Ngok-chung, MH

吳韻宜女士
Ms Wendy NG Wan-ye

譚國榮先生
Mr Ivan TAM Kwok-wing

譚領律先生，榮譽勳章
Mr Stanley TAM Lanny, MH

易志明議員，銀紫荊星章，太平紳士
Hon Frankie YICK Chi-ming, SBS, JP

葉興國先生，銅紫荊星章，榮譽勳章，太平紳士
Mr YIP Hing-kwok, BBS, MH, JP

民政事務總署署長或其代表
Director of Home Affairs or her representative

牌照委員會

主要職能：

此委員會負責行使及執行《物管條例》第8、9、10及11條，以及附表4的第1及2條所列出的監管局的所有職能和權力。委員會參與設計和檢討申領物管牌照的申請表、牌照、物管人證、「登記冊」及其他有關牌照文件等。此外，委員會亦會檢討持牌準則、申請費用和牌費，以及制訂和檢討有關發牌事項的政策，並向監管局提出建議。

Licensing Committee

Major Functions:

This Committee is tasked to exercise and execute any functions and powers of the PMSA set out in sections 8, 9, 10 and 11 of and sections 1 and 2 of Schedule 4 to the PMSO. It helps in designing and reviewing application forms, licences, PMP card, the register and other relevant licence documents. Furthermore, it will also review licensing criteria, application and licence fees, as well as formulate and review policies relevant to licensing matters, and make recommendations to the PMSA thereon.



作業及審核委員會

主要職能：

此委員會負責協助監管局制定和檢討《操守守則》及《良好作業指南》，分別規管物管公司和物管從業員的專業操守及作業方式。如需進行資歷審核，委員會會協助監管局制定審核準則，以及執行審核工作。

Practice and Assessment Committee

Major Functions:

This Committee is responsible for assisting the PMSA to draw up and review the Codes of Conduct and the Best Practice Guides governing the conduct and practice of PMCs and PMPs respectively. Where a qualifying assessment is required, the Committee will assist the PMSA to set the parameters of and administer the qualifying assessment.



專業發展委員會

主要職能：

為提升物管行業的專業水平，此委員會擔當與業界聯繫的重任，探討如何提升作業標準和服務質素。委員會亦會聯繫本地專上學院為從業員提供培訓，並負責推動持續專業發展的工作。

Professional Development Committee

Major Functions:

In order to enhance professionalism of the PM industry, this Committee plays an important role in liaising with the industry to explore ways to improve the standard of practice and the quality of service. It will also liaise with local tertiary institutions in providing training to practitioners and is responsible for driving continuing professional development work.



行政辦事處

監管局行政辦協助及支援監管局執行物業管理規管、宣傳行業優勢和推動行業專業化的工作，以及處理不同範疇的日常事務。行政辦由行政總裁領導，並由兩位總經理分別負責「規管事務」和「營運及服務」兩大類別的工作。「規管事務」分支下設有投訴及執行部、法律事務部、牌照部和規管事務及紀律研訊部；而「營運及服務」分支下則設有行政部（負責監管局秘書處、人力資源、財務及行政等工作）、機構事務部（負責機構傳訊和資訊科技工作）和專業發展部。截至2021年3月，行政辦的員工人數共30名。

財務狀況

監管局是自負盈虧的法定機構，經費來自徵款及牌照費。徵款是根據《物管條例》及其下的《物業管理服務（徵款）規例》（第626A章）（《徵款規例》）而徵收。隨着物管業發牌制度於2020年8月1日正式實施，牌照費成為監管局除徵款外的另一個收入來源。

此外，監管局年內獲民政事務總署委託，負責執行政府在「防疫抗疫基金」下設立的「物管支援計劃」。有關撥款／行政費全數已用作支付「物管支援計劃」所需的直接開支以及其他關聯開支。

監管局本年度的總收入及支出分別為港幣4,587萬元及港幣4,046萬元，盈餘為港幣541萬元。主要支出為員工薪酬、辦公室租賃及相關開支，共港幣3,362萬元，佔總支出的百分之八十三。

Executive Office

The PMSA Executive Office assists and supports the PMSA in discharging its PM regulatory duties, promoting industry edges, boosting the development of professionalism in the industry as well as performing day-to-day work of various aspects. It is led by the Chief Executive Officer, who is underpinned by two General Managers responsible for the “Regulatory” and “Operation and Service” branches respectively. The Complaints and Enforcement Division, Legal Affairs Division, Licensing Division, and Regulatory and Disciplinary Division are under the “Regulatory” branch; while the Administration Division (responsible for the PMSA Secretariat, Human Resources, Finance, and Administration functions), the Corporate Services Division (responsible for Corporate Communications and Information Technology functions), and the Professional Development Division are under the “Operation and Service” branch. As of March 2021, the PMSA Executive Office had 30 staff.

Financial Highlights

The PMSA is a self-financing statutory body. Its income is mainly generated from two sources, namely, levy and licence fees. The levy is collected in accordance with the PMSO and the Property Management Services (Levy) Regulation (Cap. 626A) (the Levy Regulation) under the PMSO. As the PM industry licensing regime came into operation on 1 August 2020, in addition to levy, licence fees had become another source of income of the PMSA.

Moreover, the PMSA was commissioned by the Home Affairs Department during the year to implement the ASPM under the “Anti-epidemic Fund” set up by the Government. The concerned allocation/administrative fee had been fully utilised for meeting the direct and other relevant costs incurred for the ASPM.

The total income and expenditure of the PMSA for the year were HK\$45.87 million and HK\$40.46 million respectively. This resulted in a surplus of HK\$5.41 million. Staff costs, office accommodation and related costs of HK\$33.62 million accounted for 83% of the total expenditure.

監管局在成立初期，向政府「貸款基金」申請了港幣2,200萬元的貸款，本年度有關利息支出約為港幣24萬元。監管局獲得政府批准將有關貸款的本金還款期延遲三年，第一期本金港幣440萬元的還款期由原來2020年4月1日延至2023年4月1日。

監管局須擬備真實而中肯的財務報表。該等財務報表符合香港會計師公會公布的會計準則、報告準則和詮釋。上述財務報表由監管局委任的外聘核數師審核。黃龍德會計師事務所有限公司在2020-21財政年度擔任監管局的外聘核數師，為監管局提供審計服務。

2020-2021年度主要工作回顧

收取徵款

《徵款規例》於2018年7月1日起實施。監管局可向《印花稅條例》(第117章)附表1第1(1)類可予徵收印花稅的用以轉讓香港不動產(包括住宅物業及非住宅物業)的售賣轉易契的承讓人收取徵款。每份售賣轉易契的徵款款額為港幣350元。

截至2021年3月31日，監管局的徵款收入約為港幣3,320萬元，當中涉及約9萬5千宗物業交易。根據《物管條例》第57及58條，欠交或逾期繳付徵款可被施加罰款，罰款款額視乎逾期時間長短而定，最低罰款款額為徵款款額的雙倍，最高則達10倍。監管局於年內共處理189宗欠交或逾期繳付徵款個案，涉及罰款額為港幣23萬元，較去年上升百分之三十三。

牌照費

物管業發牌制度於2020年8月1日起實施，物管公司及從業員在申領牌照時須根據《物業管理服務(發牌及相關事宜)規例》(第626B章)向監管局繳付有關費用。截至2021年3月31日，監管局接獲共3,562宗牌照申請，發出共2,440個物管人及物管公司牌照，有關申請費及牌照費合共港幣754萬元。

In its initial setup stage, the PMSA had applied for a loan of HK\$22 million from the Government Loan Fund. The relevant interest expense paid for this year was HK\$0.24 million. With the approval of the Government, the PMSA was allowed to defer its loan repayment for three years. The first repayment of HK\$4.4 million was deferred from 1 April 2020 to 1 April 2023.

The PMSA has to prepare financial statements that give a true and fair view in accordance with the accounting standards, financial reporting standards and interpretations issued by the Hong Kong Institute of Certified Public Accountants. The aforesaid financial statements are audited by an external auditor appointed by the PMSA. Patrick Wong C.P.A. Limited was appointed by the PMSA as the external auditor to provide audit services for the financial year 2020-21.

Review of major work in 2020-2021

Levy Collection

The Levy Regulation was implemented with effect from 1 July 2018. The PMSA collects levy from transferees in respect of conveyance on sale of immovable properties (both residential and non-residential) in Hong Kong which are chargeable with stamp duty as defined under head 1(1) in the First Schedule to the Stamp Duty Ordinance (Cap. 117). The amount of levy payable for each leviable instrument is HK\$350.

As of 31 March 2021, the PMSA had received a total levy income of HK\$33.2 million from around 95,000 transactions. According to sections 57 and 58 of the PMSO, late payment or non-payment of levy is subject to a penalty, the amount of which ranges from 2 to 10 times of the amount of the levy, depending on the duration of delay. There were 189 cases of outstanding or late payment handled during the year, involving a total penalty of HK\$0.23 million, which represented a 33% increase over last year.

Licence Fees

The PM industry licensing regime came into operation on 1 August 2020. In accordance with the Property Management Services (Licensing and Related Matters) Regulation (Cap. 626B), PMCs and PMPs are required to pay a licence fee to the PMSA for licence application. As at 31 March 2021, 3,562 applications were received and a total of 2,440 PMP and PMC licences were issued. A total of HK\$7.54 million from application and licence fees was received.

發牌制度

實施發牌制度

監管局作為物管業的法定機構，須透過制訂及執行一套專為香港物管業而設的發牌規管制度及相關配套措施，以履行規管物管服務和推動行業朝專業化發展的職責。監管局過去為準備推行物管業的發牌制度進行多次諮詢，相關的附屬法例—《物業管理服務(發牌及相關事宜)規例》於2020年7月完成「先訂立、後審議」的立法程序並獲得通過，物管業發牌制度順利按計劃於同年8月1日起正式實施。

制訂政策及配套措施

監管局為配合發牌制度的實施，制訂了相關的政策及配套措施，包括牌照申請程序、審批政策及流程、申請須知及表格和發出牌照等程序，以及建立資訊科技系統以處理牌照的申請工作。監管局已開設網上預約系統及申請平台，讓牌照申請人可便捷地遞交申請表格，即使受到新冠肺炎疫情的影響，監管局仍可正常維持提供申領牌照的服務。

為了解牌照申請人對申請程序及相關配套措施安排的意見，監管局會以問卷方式收集牌照申請人的意見，以作出適切的優化措施及進一步提升效率及改善服務質素。

「認可專業團體」

持有物管人(第1級)牌照的其中一個準則，是牌照持有人須持有監管局認可的物業管理相關專業團體(「認可專業團體」)的指定會籍。監管局按照一視同仁的準則審理不同專業團體的認可申請。截至2021年3月31日，共有六個專業團體被接納成為監管局「認可專業團體」。

Licensing Regime

Implementation of the Licensing Regime

As the statutory body of the PM industry, the PMSA is tasked to formulate and implement the licensing system and related complementary measures specifically designed for the PM industry in Hong Kong in order to regulate the provision of PM services and promote the professional development of the industry. The PMSA had conducted various consultations earlier to prepare for the implementation of the licensing regime for the industry. The related subsidiary legislation, the Property Management Services (Licensing and Related Matters) Regulation, was passed in July 2020 after the completion of the “negative vetting” legislative procedures, and the licensing regime for the industry successfully came into operation on 1 August of the same year as scheduled.

Formulation of Policies and Complementary Measures

In order to support the implementation of the licensing regime, the PMSA had formulated relevant policies and complementary measures including licence application procedures, vetting policies and workflow, application notes and forms, procedures for issuing licences, and establishing an information technology system to process licence applications. The PMSA had set up an online booking system and application platform to facilitate licence applicants to submit application forms conveniently, and this had allowed the PMSA to maintain normal service for licence application notwithstanding the COVID-19 pandemic.

To seek the views of the licence applicants on the application procedures and complementary measures, the PMSA collected their opinions through questionnaire survey so as to make appropriate optimisation measures to further enhance efficiency and improve service quality.

Recognized Professional Bodies

One of the criteria for holding a PMP (Tier 1) licence is that a licensee has to hold a specified membership of a professional body recognized by the PMSA (RPB). The PMSA had examined the applications for recognition submitted by different professional bodies according to the same criteria. As of 31 March 2021, a total of six professional bodies had been accepted as RPBs by the PMSA.

指明物管學歷

根據物管人牌照的持牌準則，牌照持有人須具備監管局指明的學歷。就與物管相關的學歷而言，監管局於年內制訂了有關評核準則。各團體或院校如有意為其課程申請認可成為物管人牌照的指明學歷，可向監管局提出申請。截至2021年3月31日，共有51個學歷獲認可為指明學歷。




牌照申請情況

截至2021年3月31日，監管局共接獲3,562宗牌照申請，並發出了2,440個物管人及物管公司牌照。有關載列持牌人(包括物管公司牌照持有人及物管人牌照持有人)資料的「登記冊」已上載監管局網站，而持牌人名單亦已根據《物管條例》的要求刊憲公布。

自發牌制度實施以來，業界的反應正面。為鼓勵物管公司及從業員早日申領牌照，監管局於疫情期間仍不間斷與各持份者，包括地產發展商、物管公司、物管從業員、專業團體、業主組織及地區團體聯繫(包括透過視像會議)，以介紹發牌制度的各項細節及解答有關疑問。年內，監管局進行了70場簡介會或會面，講解發牌制度的細節。

持牌人名單

根據《物管條例》第12(1)條及附表4第4(a)條規定，監管局須不時刊憲公布持牌人名單(包括其姓名或名稱，以及牌照號碼)。

 月份 Month	 持牌人數目 Number of Licensees	 刊憲日期 Gazettal Date
截至2020年10月 As of October 2020	811	2020年11月13日 13 November 2020
截至2021年1月 As of January 2021	1,851	2021年2月19日 19 February 2021
截至2021年4月 As of April 2021	2,775	2021年5月21日 21 May 2021

網上登記冊

根據《物管條例》第13條規定，監管局須備存持牌人「登記冊」。監管局已於網站設有「登記冊」，該網上平台備有搜索和排序功能，為公眾人士提供便捷方式查閱持牌人的資料。

Specified Academic Qualification in Property Management

According to the criteria for holding a PMP licence, licensees have to possess academic qualification specified by the PMSA. In respect of the academic qualifications related to PM, the PMSA had formulated relevant assessment criteria during the year. Any organisation or educational institution wishing to have its academic curriculum recognized as specified academic qualification for PMP licences may submit application to the PMSA. As of 31 March 2021, a total of 51 academic qualifications relating to PM had been recognized as specified academic qualification.

Overview of Licence Application

As of 31 March 2021, the PMSA had received 3,562 applications and issued a total of 2,440 PMP and PMC licences. The register containing information of the licensees (including holders of PMC licences and PMP licences) had been uploaded to the website of the PMSA, and the list of licensees had also been published in the Gazette pursuant to the requirements of the PMSO.

The industry had responded positively since the implementation of the licensing regime. To encourage PMCs and practitioners to make early application for licence, the PMSA during the pandemic continued to communicate (through video conferences, etc.) with various stakeholders including real estate developers, PMCs, PMPs, professional bodies, owners' organisations and district bodies to explain the details of the licensing regime and address related enquiries. Within the year, the PMSA had held 70 briefing sessions or meetings to explain the details of the licensing regime.

List of Licensees

Pursuant to section 12(1) of and section 4(a) of Schedule 4 to the PMSO, the PMSA has to, from time to time, publish a list of the licensees (including their names and licence numbers) in the Gazette.

Online Register

Pursuant to section 13 of the PMSO, the PMSA has to keep a register of the licensees. The PMSA had set up a register on its website, and the online platform was equipped with search and sorting functions to provide the public with a convenient way to verify the information of the licensees.

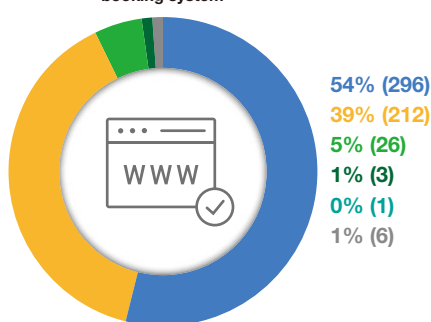
牌照申請人就牌照申請程序的意見調查結果

Survey Results of the Licence Applicants on Licence Application Procedure

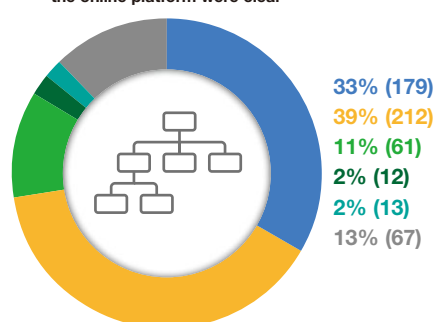
(2020年8月1日至2021年3月31日)
(1 August 2020 to 31 March 2021)



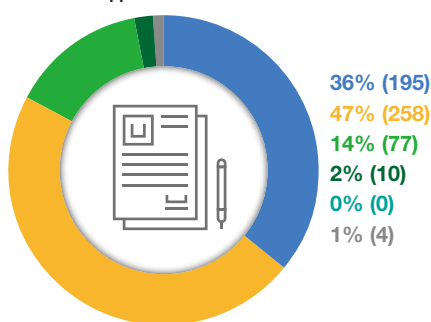
網上預約平台簡單易用
Easy to use the online
booking system



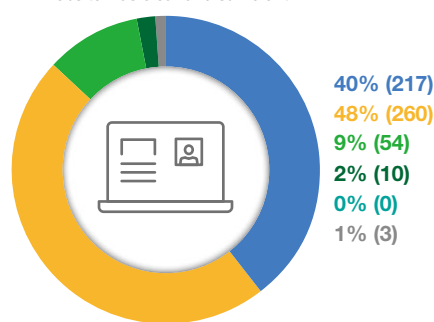
電子申請平台指示清晰
The instructions on how to use
the online platform were clear



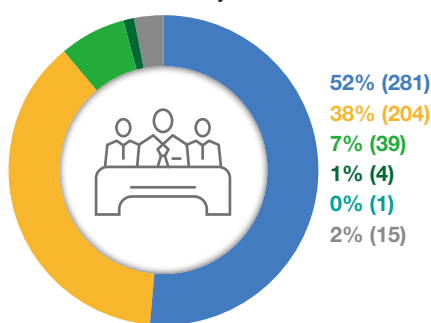
申請表格易於填寫
Easy to fill out the
application form



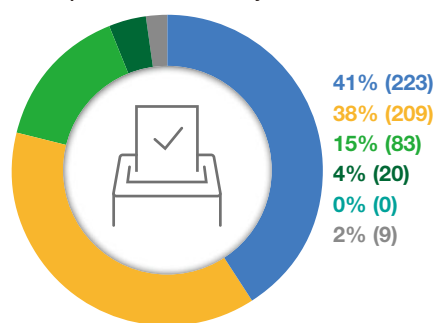
於網頁的申請資訊清楚足夠
The information about licensing in the
website was clear and sufficient



對申請櫃檯服務整體滿意
The overall counter service
was satisfactory



對申請程序整體滿意
The overall application
process was satisfactory



專業發展

回顧過去一年，監管局致力促進業界持續專業發展和鼓勵培育學習文化，開辦了「監管局指明課程」，同時亦開始籌劃「持續專業發展計劃」的安排，讓牌照持有人與時並進，有系統地朝着專業化及優質化發展。

「監管局指明課程」

為給予業界充足時間適應，物管業發牌制度設有三年過渡期(由2020年8月1日至2023年7月31日)。在過渡期間，物管公司及物管人可選擇，但並不規定必須申領牌照。未能符合學歷及／或專業資格規定，但具有為香港物業提供物管服務中擔任管理或監督角色的指明工作經驗的物管人，可申請臨時牌照，然後報讀指明課程。於臨時牌照有效期內成功修畢指明課程的物管人，則可毋須符合學歷及／或專業資格，申領正式牌照。

監管局於去年委託了四間院校承辦指明課程，包括職業訓練局香港專業教育學院、香港公開大學李嘉誠專業進修學院、香港城市大學專業進修學院，以及香港理工大學專業進修學院。有關課程的資歷架構達第4級，並列入持續進修基金「可獲發還款項課程名單」內，學員修畢課程後可申請持續進修基金資助課程費用。為了盡量方便學員上學，上述院校提供課程地點包括港島區、九龍及新界。

四間院校於2020年10月起陸續開課，截至2021年3月31日，第一期及第二期課程合共開辦17班「公開招生班」及17班「企業包班」(即由個別物管公司直接與院校安排，為其轄下員工提供的指明課程)，提供1,074個學額，以配合市場對指明課程的需求。

Professional Development

Over the past year, the PMSA had made substantial efforts to promote the continuous professional development of the industry and encourage the growth of a learning culture. The PMSA Specified Courses were successfully launched and the PMSA also started planning the “CPD Scheme” to equip licensees with updated knowledge and skills so as to strive systematically for enhancement in both quality and professionalism.



PMSA Specified Courses

To allow the industry sufficient time to adapt, the licensing regime has a three-year transitional period (from 1 August 2020 to 31 July 2023). During the transitional period, PMCs and PMPs may choose, but are not required, to be licensed. PMPs who do not meet the relevant criteria for academic and/or professional qualifications but possess the specified PM work experience for managerial or supervisory role in the provision of PM services to properties located in Hong Kong may apply for a provisional licence first and attend a Specified Course. Upon successful completion of the Specified Course within the validity of the provisional licence, they may apply for formal PMP licence.

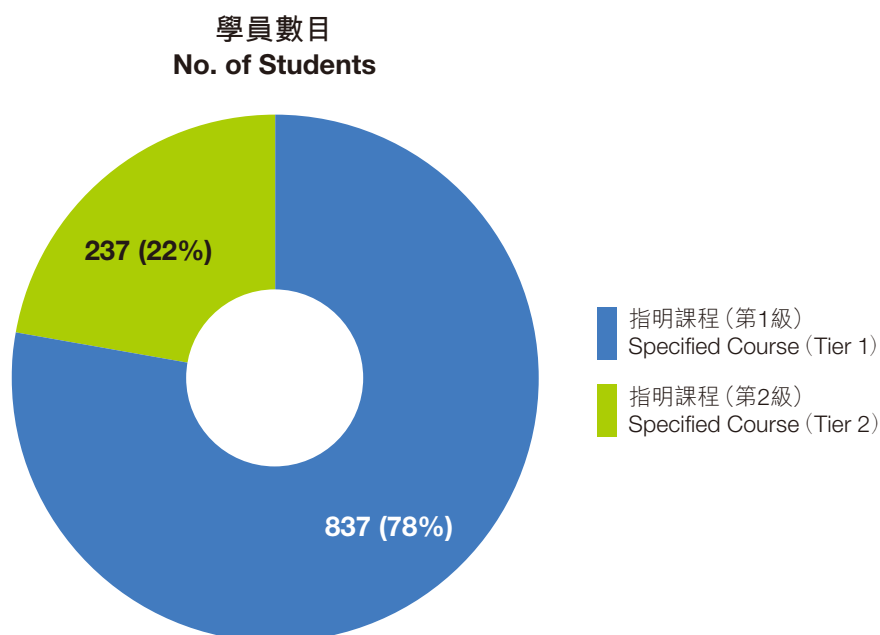
In early 2020, the PMSA appointed four institutions to provide the Specified Courses, including Hong Kong Institute of Vocational Education, Vocational Training Council, Li Ka Shing School of Professional and Continuing Education, Open University of Hong Kong, School of Continuing and Professional Education, City University of Hong Kong as well as School of Professional Education and Executive Development, Hong Kong Polytechnic University. The Specified Courses were pitched at Qualifications Framework (QF) Level 4 and had been included in the List of Continuing Education Fund (CEF) reimbursable courses. Students could apply for CEF subsidies after completing the study of the Specified Courses. To make it convenient for students to attend classes, the Specified Courses were delivered by the institutions at locations covering the Hong Kong Island, Kowloon as well as the New Territories.

The four institutions commenced providing the Specified Courses as from October 2020. As at 31 March 2021, the first and second batch of the Specified Courses had been run, providing a total of 17 “open enrolment classes” and 17 “corporate classes” (i.e. individual PMCs engaging the institution directly to provide Specified Courses for their own employees), offering 1,074 seats to cater for the demand for Specified Courses in the market.

指明課程報讀情況 (截至2021年3月31日)
Enrolment Status of Specified Courses (as at 31 March 2021)

	 班別數目 No. of Classes	 學員數目 No. of Students
第1期課程(2020年10月1日至12月31日期間開課) 1 st Intake (classes commenced from 1 October to 31 December 2020)		
指明課程(第1級) Specified Course (Tier 1)	11	431
指明課程(第2級) Specified Course (Tier 2)	3	102
小計 Sub-total	14	533
第2期課程(2021年1月1日至4月30日期間開課) 2 nd Intake (classes commenced from 1 January to 30 April 2021)		
指明課程(第1級) Specified Course (Tier 1)	13	406
指明課程(第2級) Specified Course (Tier 2)	7	135
小計 Sub-total	20	541
總計 Total	34	1,074

按課程類別劃分的累計學員數目 (截至2021年3月31日)
Cumulative Number of Students by Course Types (as at 31 March 2021)



按招生方法劃分的累計班別及學員數目(截至2021年3月31日)
Cumulative Number of Classes and Students by Enrolment Methods (as at 31 March 2021)



班別數目
No. of Classes



學員數目
No. of Students

	企業包班 Corporate Classes	公開招生 Open Enrolment Classes	企業包班 Corporate Classes	公開招生 Open Enrolment Classes
指明課程(第1級) Specified Course (Tier 1)	13	11	427	410
指明課程(第2級) Specified Course (Tier 2)	4	6	96	141
總數 Total	17	17	523	551

持續專業發展計劃

監管局會透過引入「持續專業發展計劃」，培養行業持續進修的文化，從而提升業界的專業水平。年內，監管局就各「認可專業團體」、其他法定機構及各專業機構的持續專業發展計劃進行研究，以制定監管局認可活動或課程的框架及釐定有關評核時數的規定。此外，監管局亦計劃與其他團體、政府部門及公營機構合辦與物業管理相關的培訓活動，進一步推動物業管理持續發展。

Continuing Professional Development Scheme

To enhance the professionalism of PM services, the PMSA is keen to develop a culture of continuing education by introducing the CPD scheme. Within the year, the PMSA conducted research in the CPD schemes of the RPBs, other statutory organisations as well as different professional bodies in order to formulate the framework for recognized CPD activities or courses and draw up the requirements in respect of prescribed CPD hours. Moreover, the PMSA also planned to co-organise training programmes in respect of PM with other organisations, Government departments and public bodies with a view to further promoting the sustainable development of the PM industry.

投訴及查詢

監管局一直透過不同的渠道包括會面、電話及電郵等與公眾及持份者保持溝通，期望能更有效及適切地處理有關物管服務的意見、查詢及投訴。

截至2021年3月，監管局共接獲409宗投訴，其中與持牌人相關的投訴共10宗。投訴人主要是物業業主，其物業種類以住宅為主，而投訴內容主要涉及管理其物業的物管公司未有妥善處理投訴、未有協助業主舉行會議、離任時沒有妥善交接、未有跟進或延誤公用部分的維修及保養工作、提供的清潔或保安服務不足、沒有適當處理噪音滋擾或未經許可佔用公用地方，以及拒絕或拖延提供有關財務文件及紀錄等。

在發牌制度的三年過渡期內，尚未申領牌照的物管公司及物管人仍可繼續執業。監管局於此期間會就投訴上述物管公司或物管人的問題向投訴人盡力提供協助，包括向有關物管公司或物管人作出查詢及轉達投訴人的關注，並會鼓勵涉事的物管公司或物管人對有關事宜作出跟進及加強與客戶的溝通，以便釋除疑慮或謀求達成共識。

為配合發牌制度正式實施，監管局於年內發出了三份《操守守則》及相關的《良好作業指南》，包括《一般操守守則》、《物業管理公司處理投訴的機制操守守則》及《物業管理公司須有效控制物業管理業務操守守則》，以及相關的《良好作業指南》，目的是為物管公司及物管人提供實務指引，以提升其專業水平，為公眾提供更優質的物管服務。

根據《物管條例》第5條，持牌人雖然不會因違反《操守守則》內的條文而招致法律責任，但在法律程序包括紀律聆訊中，如相關條文與程序中受爭議的事宜的裁斷攸關，則該等守則可獲接納為證據，而關於持牌人是否有違反《操守守則》條文的證明，可作為有助確立或否定受爭議事宜的依據。

Complaints and Enquiries

The PMSA had all along communicated with various stakeholders and the public through different means such as meeting, telephone call and email, aiming to deal with opinions, enquiries and complaints received in respect of PM services more effectively and properly.

As of March 2021, the PMSA had received 409 complaints, and 10 of which involved licensees. The complaints came mainly from property owners of residential properties. They complained against the PMCs responsible for managing their properties for not handling their complaints properly, failing to assist owners to convene meetings, failing to handover properly at the end of appointment, delay in taking follow-up actions about repair and maintenance works of common facilities, inadequate provision of cleaning or security services, inappropriate handling of noise nuisance or unauthorised occupation of common areas, as well as refusal or delay in providing relevant financial records or documents, etc.

PMCs and PMPs not yet licensed can still operate in the three-year transitional period. The PMSA will provide assistance to the complainants in relation to PM issues against such PMCs or PMPs, including making enquiries with the relevant PMCs or PMPs, relaying the complainants' concerns to them, and encouraging them to follow up on the relevant issues and enhance communication with their clients in order to address their concerns or to reach consensus.

To cope with the implementation of the licensing regime, the PMSA had issued three Codes of Conduct and relevant Best Practice Guides including "General Code of Conduct", "Complaint Handling Mechanism of Property Management Companies" and "Effective Control over Property Management Business by Property Management Companies" to provide practical guidance for PMCs and PMPs in order to enhance their professional standards, so as to provide the public with quality PM services.

Under section 5 of the PMSO, a licensee does not incur a legal liability only because the licensee has contravened a provision of the Code of Conduct. However, if the relevant provision of the Code of Conduct is relevant to determining a matter that is an issue in the legal proceedings including disciplinary hearings, the said Code of Conduct is admissible in evidence in the proceedings, and proof that the relevant licensee contravened or did not contravene the relevant provision of the Code of Conduct may be relied on as tending to establish or negate that matter.

《良好作業指南》旨在讓持牌人更有效及專業地依循載列於《操守守則》的指引行事。未能遵從《良好作業指南》不會被視為《物管條例》所指的違紀行為，但監管局鼓勵持牌人盡力依循《良好作業指南》行事。

The purpose of Best Practice Guide is to enable licensees to comply more effectively and professionally with the guidelines set out in the Code of Conduct when carrying out their duties. Failure to comply with the Best Practice Guide will not be regarded as a disciplinary offence referred to in section 4 of the PMSO, but licensees are encouraged to use their best endeavours to follow the guide.

監管局往後會繼續就物管業的不同範疇發出守則及指南，以提升物管公司及物管人的專業水平及鼓勵業界為公眾提供更優質的物管服務。

The PMSA will continue to issue Codes of Conduct and Best Practice Guides in respect of different areas of PM so as to enhance the professionalism of PMCs and PMPs, and encourage the industry to provide quality PM services to the community.

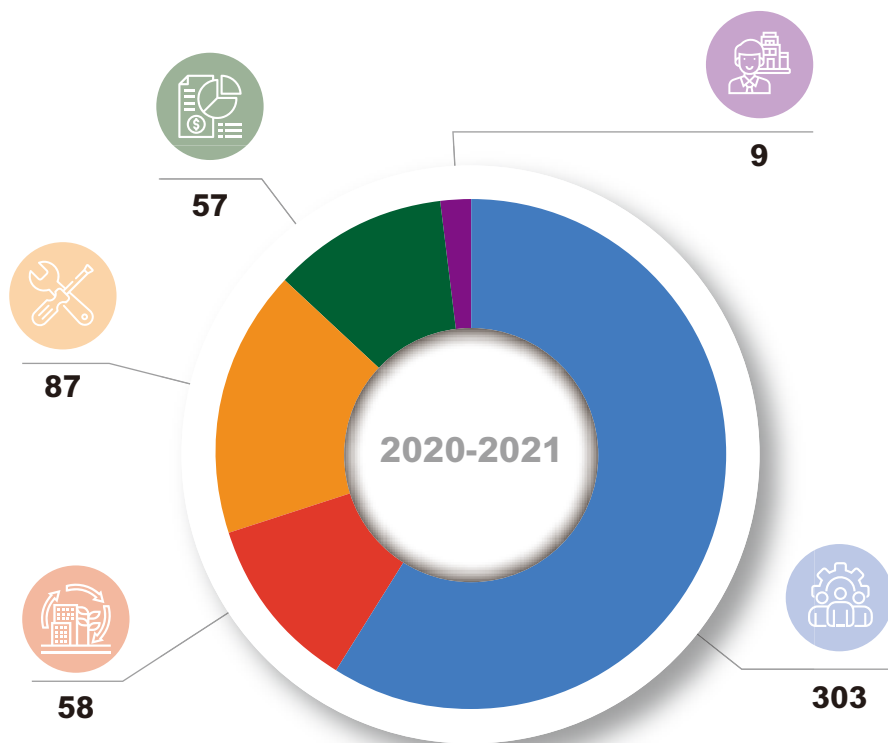
投訴數字 Statistics on Complaints



有關投訴事項包括：不滿業主組織作出的決定、不滿物業發展商的修葺工程，以及有關私人物業的滲水問題和涉及公契的爭議等。

Such complaints include: dissatisfaction with the decision of owners' organisations, dissatisfaction about repair works carried out by property developer, water seepage in private unit and disputes relating to deed of mutual covenant, etc.

監管局職權範圍內的投訴分類
Classification of Complaints within Jurisdiction of the PMSA



關於物業的一般管理服務（例如沒有跟進業戶的投訴、沒有協助或安排舉行業主會議、物管公司離任時沒有妥善處理交接事宜等）

General management services (e.g. failure to follow up with complaints made by owners, failure to assist to convene or arrange owners' meetings and failure to handover property at the end of appointment, etc.)

物業的維修、保養及改善（例如沒有或延誤維修／更換已老化／損毀的喉管／外牆等）

Repair, maintenance or improvement (e.g. failure/delay in carrying out repair or replacement of old/defective water pipes or external wall)

關於物業的設施管理（例如加設電動車充電裝置欠透明度、貨物佔用停車場的公用部份等）

Facility management (e.g. low transparency in the installation of electric car charging equipment, goods occupying common area of carpark, etc.)

物業所處環境的管理（例如沒有按時收集垃圾、保安員不足及大廈出現新冠肺炎確診個案而未有加強清潔措施等）

Management of property environment (e.g. failure to collect refuse on schedule, insufficient deployment of security guards and failure to strengthen cleaning where confirmed case of COVID-19 occurred in the property, etc.)

關於物業的財務及資產管理（例如財政預算和賬目不清晰及拖延查閱財務紀錄的要求等）

Finance and asset management (e.g. budgeting and accounts not clear enough, delay in dealing with demand for inspection of financial records, etc.)

總數
Total

514

* 由於每宗投訴個案可能涉及超過一個分類項目，因此分類項目個案的數目並不等於投訴個案總數量。

Since a single complaint case may involve more than one category of complaint, the total number of complaints in different categories is not equal to the total number of complaint cases.

對外溝通

為配合《物管條例》附屬法例的立法程序和發牌制度正式實施，監管局積極採取多元渠道，向不同持份者廣泛推廣監管局的工作及解釋發牌制度的細節，並適時對外發佈有關最新資訊。

宣傳發牌制度

監管局因應通過《物管條例》附屬法例和實施發牌制度的時間表，定下發牌制度實施前、中、後期三個階段的宣傳及推廣工作。為加強不同持份者對附屬法例的認識及支持發牌制度，監管局全年共進行了12次與持份者會面，並舉辦了59場研討會／講座，因應不同持份者關注的範疇來作針對性的介紹及解釋。監管局亦積極與各區民政事務處聯絡，透過其「私人樓宇管理課程」及大廈管理通訊，向各區業主組織代表推廣發牌制度及解答有關問題。

此外，監管局亦不時透過電郵及發信予全港物管公司、業主組織及物管業相關的專業團體，宣傳及推廣發牌制度，並鼓勵物管公司及從業員早日申領牌照。

為了廣泛推廣發牌制度正式實施，監管局亦製作了宣傳海報，並安排派發予物管公司、專業學會、業界團體及業主組織等。此外，監管局亦製作了電視及電台宣傳短片／聲帶，於各電視台及電台播放，向公眾及不同持份者介紹發牌制度。

加強監管局形象

為配合監管局的發展需要，監管局的新網站於2020年底正式啟用，域名亦更改為「pmsa.org.hk」。除更新網站的設計外，監管局亦同時提升了網站的功能，包括建立內容管理系統，以便隨時更新網頁內容，並提供搜尋功能，藉此進一步透過互聯網加強監管局與各持份者的聯繫及加強市民大眾對監管局的認識，從而提升監管局的對外形象。

此外，監管局亦透過社交平台來加強與持份者連繫，包括在YouTube開設了「監管局頻道」(PMSA Channel)，以及在領英開設了監管局帳戶。

External Communications

To tie in with the legislative procedure for the subsidiary legislation under the PMSO and the implementation of the licensing regime, the PMSA had actively disseminated related information to different stakeholders through various channels during the year, with a view to enhancing public understanding of the latest development of the PMSA and the licensing regime.

Promoting Licensing Regime

The PMSA had formulated three phases of publicity works having regard to the enactment of the subsidiary legislation under the PMSO and the time-table for implementation of the licensing regime. In order to strengthen the understanding of the subsidiary legislation by different stakeholders as well as soliciting their support for the licensing regime, 12 meetings with the stakeholders were held and 59 seminars/forums were organised, whereby tailor-made introduction and explanation were provided to address the concerns of different stakeholders. The PMSA also proactively collaborated with the district offices under the Home Affairs Department. Through their “Building Management Training Courses” and the distribution of Building Management Newsletter, the licensing regime was introduced to the representatives of owners’ organisations and their questions addressed.

Moreover, through direct electronic and physical mailing to the PMCs, owners’ organisations and PM-related professional bodies, the PMSA had kept promoting the licensing regime and encouraging the PMCs and PMPs to apply for licence as soon as possible.

In order to widely promote the implementation of the licensing regime, the PMSA also produced posters for distribution to PMCs, professional bodies, industry associations and owners’ organisations, etc. In addition, television and radio commercials were produced and broadcast on various television and radio channels to promote the licensing regime to the public and different stakeholders.

Enhancing PMSA's Corporate Image

To cope with the future development, the PMSA launched its revamped website with the new domain name “pmsa.org.hk” in late 2020. Apart from the new design, functions of the website were also enhanced, including the development of content management system for immediate website content update, as well as the introduction of search function. Connection between the PMSA and various stakeholders could be further strengthened through the Internet and it helped the public to enhance their understanding about the PMSA, therefore, strengthening the PMSA’s corporate image.

Furthermore, the PMSA also reinforced the connection with stakeholders through social media platform, including setting up the “PMSA Channel” at YouTube and creating an account at LinkedIn.

加強傳媒關係

雖然在疫情期間監管局未能正常舉辦各項傳媒活動，但為讓傳媒獲得監管局的最新資訊，監管局採取積極態度，因應各項工作的進度發出新聞稿。監管局年內發出了共30份新聞稿，當中5份公布監管局的最新發展、14份與發牌制度相關，另外11份報導「物管支援計劃」的工作進度。

Strengthen Media Relations

Although the PMSA could not organise media events during the epidemic, the PMSA adopted an active approach to keep the media posted about its latest development through the issue of press releases. The PMSA issued 30 press releases during the year, of which 5 were about the latest development of the PMSA, 14 were related to the licensing regime, and 11 concerned the work progress of the ASPM.

發布日期 Issue Date	題目 Title
02/04/2020	「防疫抗疫基金『物業管理業界抗疫支援計劃』」已批出超過800萬元資助 Over HK\$8 Million Subsidies Granted Under the “Anti-epidemic Support Scheme for Property Management Sector” of the “Anti-epidemic Fund”
15/04/2020	「防疫抗疫基金『物管支援計劃』」 延長截止申請日期涵蓋更多物業種類 Application Deadline Extended and More Properties Included in ASPM under “Anti-epidemic Fund”
17/04/2020	物業管理業監管局行政總裁履新 Appointment of Chief Executive Officer of the Property Management Services Authority
25/04/2020	「防疫抗疫基金『物業管理業界抗疫支援計劃』」(第二階段)涵蓋工商廈 “Anti-epidemic Support Scheme for Property Management Sector (Phase II)” under “Anti-epidemic Fund” Covers Industrial and Commercial Buildings
06/05/2020	「防疫抗疫基金『物業管理業界抗疫支援計劃』」已批出逾1億2千萬港元資助 HK\$120 Million Subsidies Granted under the “Anti-epidemic Support Scheme for Property Management Sector” of the “Anti-epidemic Fund”
22/05/2020	物業管理公司及物業管理人的發牌制度即將實施 Licensing Regime for Property Management Companies and Practitioners to be Implemented Soon
09/07/2020	監管局鼓勵物管公司及業主組織把握最後機會申請「物管支援計劃」 PMSA Urges Property Management Companies and Owners’ Organisations to Seize the Final Opportunity for Applying for the ASPM
20/07/2020	物業管理公司及物業管理人的發牌制度正式實施 7月27日起可網上預約申領牌照 Implementation of the Licensing Regime for Property Management Companies and Property Management Practitioners Appointment for Licence Application can be Made Online from 27 July
31/07/2020	物業管理公司及物業管理人的發牌制度明日正式實施 Licensing Regime for Property Management Companies and Property Management Practitioners Comes into Operation Tomorrow

發布日期 Issue Date	題目 Title
05/08/2020	「防疫抗疫基金」下的「物業管理業界抗疫支援計劃」已批出超過5億4千萬元資助 Over \$540m Subsidies Granted under the “Anti-epidemic Support Scheme for Property Management Sector” of the “Anti-epidemic Fund”
07/08/2020	物業管理業《一般操守守則》今天刊憲 Gazettal of “General Code of Conduct” for Property Management Industry Today
13/08/2020	積極加強溝通 協助業界申領牌照 Strengthening Communication to Facilitate the Industry in Licence Application
18/08/2020	「防疫抗疫基金」下的「物業管理業界抗疫支援計劃」已批出逾7億元資助 Over \$700m Subsidies Granted under the “Anti-epidemic Support Scheme for Property Management Sector” of the “Anti-epidemic Fund”
20/08/2020	物業管理業監管局批出首批物管人牌照 Property Management Services Authority Issues the First Batch of Property Management Practitioner Licences
27/08/2020	「防疫抗疫基金」下的「物業管理業界抗疫支援計劃」已批出逾8億5千萬元資助 Over \$850m Subsidies Granted under the “Anti-epidemic Support Scheme for Property Management Sector” of the “Anti-epidemic Fund”
01/09/2020	首月實施物業管理業發牌制度 業界反應正面 接獲超過900宗申領牌照登記 Property Management Licensing Regime Implemented for One Month Positive Feedback from the Industry Over 900 Bookings for Licence Application Received
03/09/2020	「防疫抗疫基金」下的「物業管理業界抗疫支援計劃」已批出逾9億3千萬元資助 Over \$930m Subsidies Granted under the “Anti-epidemic Support Scheme for Property Management Sector” of the “Anti-epidemic Fund”
21/10/2020	《物業管理業監管局2019—20周年報告》提交立法會省覽 積極落實各項籌備工作 全力推行物管發牌制度 “PMSA Annual Report 2019-20” Presented to the Legislative Council Active Work for the Implementation of the Property Management Industry Licensing Regime
29/10/2020	「防疫抗疫基金」下的「物管支援計劃」已批逾11億元資助 相關覆檢工作正積極進行 Over \$1.1 Billion Subsidies Granted and Follow-up Work for the “Anti-epidemic Support Scheme for Property Management Sector” of the “Anti-epidemic Fund” in Full Swing

發布日期 Issue Date	題目 Title
13/11/2020	物業管理業監管局發出逾900個物管牌照 今刊憲公布持牌人名單 Over 900 Property Management Licences Issued List of Licensees Gazetted Today
19/11/2020	物業管理業發牌制度下已發出逾1,000個物管牌照 Over 1,000 Property Management Licences Issued Under the Property Management Industry Licensing Regime
25/11/2020	物業管理業監管局全力支持《施政報告》建議資助物業管理業界聘用青年人創造就業機會 Property Management Services Authority Fully Supports the Policy Address Proposal to Subsidise the Property Management Industry to Hire Young People and Create Job Opportunities
18/12/2020	物業管理業監管局推出新網站 Property Management Services Authority Launches Revamped Website
30/12/2020	物業管理業監管局制訂《物業管理公司處理投訴的機制》及《物業管理公司須有效控制物業管理業務》《操守守則》及相關《良好作業指南》 PMSA Formulates the Codes of Conduct entitled “Complaint Handling Mechanism of Property Management Companies” and “Effective Control over Property Management Business by Property Management Companies”, and the relevant Best Practice Guides
31/12/2020	「防疫抗疫基金下」的「物管支援計劃」批逾11億元資助 Over \$1.1 Billion Subsidies Granted under the “Anti-epidemic Support Scheme for Property Management Sector” of the “Anti-epidemic Fund”
08/01/2021	物業管理業《物業管理公司處理投訴的機制操守守則》及《物業管理公司須有效控制物業管理業務操守守則》今天刊憲 Codes of Conduct for Property Management Industry entitled “Complaint Handling Mechanism of Property Management Companies” and “Effective Control over Property Management Business by Property Management Companies” Gazetted Today
10/02/2021	物業管理業發牌制度下已發出逾2,000個物管牌照 Over 2,000 Property Management Licences Issued Under the Property Management Industry Licensing Regime
19/02/2021	物業管理業監管局發出逾2,000個物管牌照 今刊憲公布持牌人名單 Over 2,000 Property Management Licences Issued List of Licensees Gazetted Today
24/02/2021	物業管理業監管局今召開操守守則聚焦小組會議 收集各方意見為業界制訂實務指引 PMSA Held a Focus Group Meeting Today to Collect Views from Stakeholders to Develop Practical Guides for the Industry
30/03/2021	物業管理業監管局指明課程首批學員快將完成課程 物業管理業監管局主席向學員發信呼籲及嘉許 First Batch Students of the PMSA Specified Courses Will Soon Graduate PMSA Chairperson Issued an Appeal and Appreciation Letter to the Students

「防疫抗疫基金」下「物業管理業界抗疫支援計劃」

自2020年初，香港社會各界受到新冠病毒疫情影響。政府推出「防疫抗疫基金」，下設「物管支援計劃」，並委託監管局作為是次計劃的執行機構。該計劃分三個階段實施，分別為「第一階段」（私人住宅及商住兩用樓宇）、「第二階段」（私人工商業樓宇）及最後階段「優化計劃」（延長合資格樓宇資助期及放寬前線物管員工資助名額）。

於該計劃下，合資格的物管公司或業主組織可為其聘請的前線物管員工申領「抗疫辛勞津貼」及為有關物業申領「抗疫清潔補貼」。計劃「第一階段」由2020年3月起接受申請，最後階段「優化計劃」的資助申請截止日期為2020年7月15日，而該計劃的審批及所有發放資助工作已於2020年底完成。

「物管支援計劃」為物管業界提供兩項支援，包括「抗疫辛勞津貼」：資助合資格的物管公司／業主組織向前線物管員工發放津貼；及「抗疫清潔補貼」：向合資格的物管公司／業主組織發放每幢合資格物業一筆過補貼，以支援在此期間加強清潔消毒工作，例如購買清潔消毒物品及防護裝備等。

監管局本着「宜鬆不宜緊」、「宜快不宜慢」及「宜簡不宜繁」的方針執行審批工作，為合資格樓宇及相關前線員工提供財政支援，冀讓前線物管人員盡早受惠。

監管局接受民政事務總署的委託後，隨即開展各項籌備工作及成立了一支專責隊伍，負責處理有關申請及審批工作。此外，監管局亦推出一系列宣傳工作，包括舉辦實體及網上簡介會、開設計劃的專屬網站、製作宣傳單張、安排媒體訪問及於紙媒電台作宣傳等，以鼓勵合資格物業的物管公司及業主組織盡早為其前線物管員工遞交資助申請。

“Anti-epidemic Support Scheme for Property Management Sector” of the “Anti-epidemic Fund”

Different sectors of Hong Kong had been impacted by the COVID-19 epidemic since early 2020. The Government had set up the ASPM under the Anti-epidemic Fund and the PMSA was commissioned to implement it. The ASPM was implemented through three phases, namely, Phase I (for private residential and commercial cum residential buildings), Phase II (for private industrial and commercial buildings), and the last Phase, the “Enhanced ASPM” (whereby the subsidy period was extended and the cap on headcounts of the subsidy for frontline PM workers was relaxed).

Under the ASPM, eligible PMCs or owners’ organisations could apply for hardship allowance for their frontline PM workers engaged as well as cleansing subsidy for the properties. The Phase I of the ASPM was launched from March 2020 to receive applications and the end date for making applications under the last Phase, the “Enhanced ASPM”, was 15 July 2020. All the application vetting and subsidy disbursement work was completed by end 2020.

The ASPM provided two types of subsidy for the PM industry, i.e. the hardship allowance for eligible PMCs or owners’ organisations to provide financial assistance to frontline PM workers, and the one-off cleansing subsidy for eligible PMCs or owners’ organisations in respect of each eligible property to help strengthen cleansing work during the period, covering the purchase of cleansing material and protective gear, etc.

The PMSA carried out the vetting work through lenient, expeditious and simple procedures in order to provide financial support for eligible properties and the related frontline PM workers for their early benefit.

Upon commissioning by the Home Affairs Department, the PMSA had immediately carried out the preparatory work and had set up a dedicated team to vet the applications. The PMSA had also launched a series of publicity initiatives, including the holding of physical and online briefing sessions, the development of a dedicated website, production of publicity leaflets, conducting media interview and promotion through newspapers and radio, in order to encourage PMCs and owners’ organisations of eligible properties to submit application early.

自「物管支援計劃」推行以來，監管局共收到及處理超過31,000宗有關申請資助的查詢，而收到的申請共超過13,000宗，另有約12,000宗已獲批資助的個案提出「優化計劃」的申請。在完成所有審批工作後，監管局共接納了約12,000宗申請及約10,000宗已獲批資助的個案提出「優化計劃」的申請，批出的資助總額超過11億元，惠及近4萬幢樓宇及超過16萬名前線物管員工。所有獲批資助已發放，而獲資助的資料(包括物業名稱及地址、申請人(即物管公司或業主組織)名稱等)亦上載有關計劃的專屬網站，以增加計劃透明度。

根據申請規定，申請人須保留獲資助前線物管員工的津貼簽收表格至少12個月，而申請人在獲發資助後，須填寫監管局指定的發放津貼報告，列明最終獲發津貼的受惠員工資料，並提交監管局作核對。

監管局徵詢民政事務總署及廉政公署後，為「物管支援計劃」制訂了一套覆核審查機制，並已按該機制選出1,330宗申請(佔獲接納申請約11%)進行覆核審查，及再選取其中約百分之十(即140宗申請)進行實地覆核審查，以確定申請資料的真確。實地覆核審查的個案涵蓋港島、九龍和新界，以及不同類型的樓宇包括大型屋苑及單幢住宅樓宇和綜合用途樓宇、工業、商業樓宇及商場等。

Since the launch of the ASPM, the PMSA had handled over 31,000 enquiries concerning the application arrangements, and had received in total over 13,000 applications for subsidy, as well as another 12,000 applications in respect of approved cases making further application under the “Enhanced ASPM”. After completion of all vetting work, the PMSA had approved a total of around 12,000 applications as well as another 10,000 applications under the “Enhanced ASPM”. The total subsidy granted was over \$1.1 billion, benefiting about 40,000 properties and over 160,000 frontline PM workers. All the approved subsidy had been disbursed, and the information about the approved cases (including the property name and address, the name of the applicant (whether PMC or owners’ organisation)) had been uploaded to the dedicated website to enhance the transparency of the ASPM.

Under the application requirement, the applicant had to retain for a period of at least 12 months the forms of subsidy receipts signed by the frontline PM workers who had received the subsidy. In addition, upon receipt of the subsidy, the applicant had to fill out a subsidy release form specified by the PMSA to set out the information of the workers benefited and submit the form to the PMSA for verification.

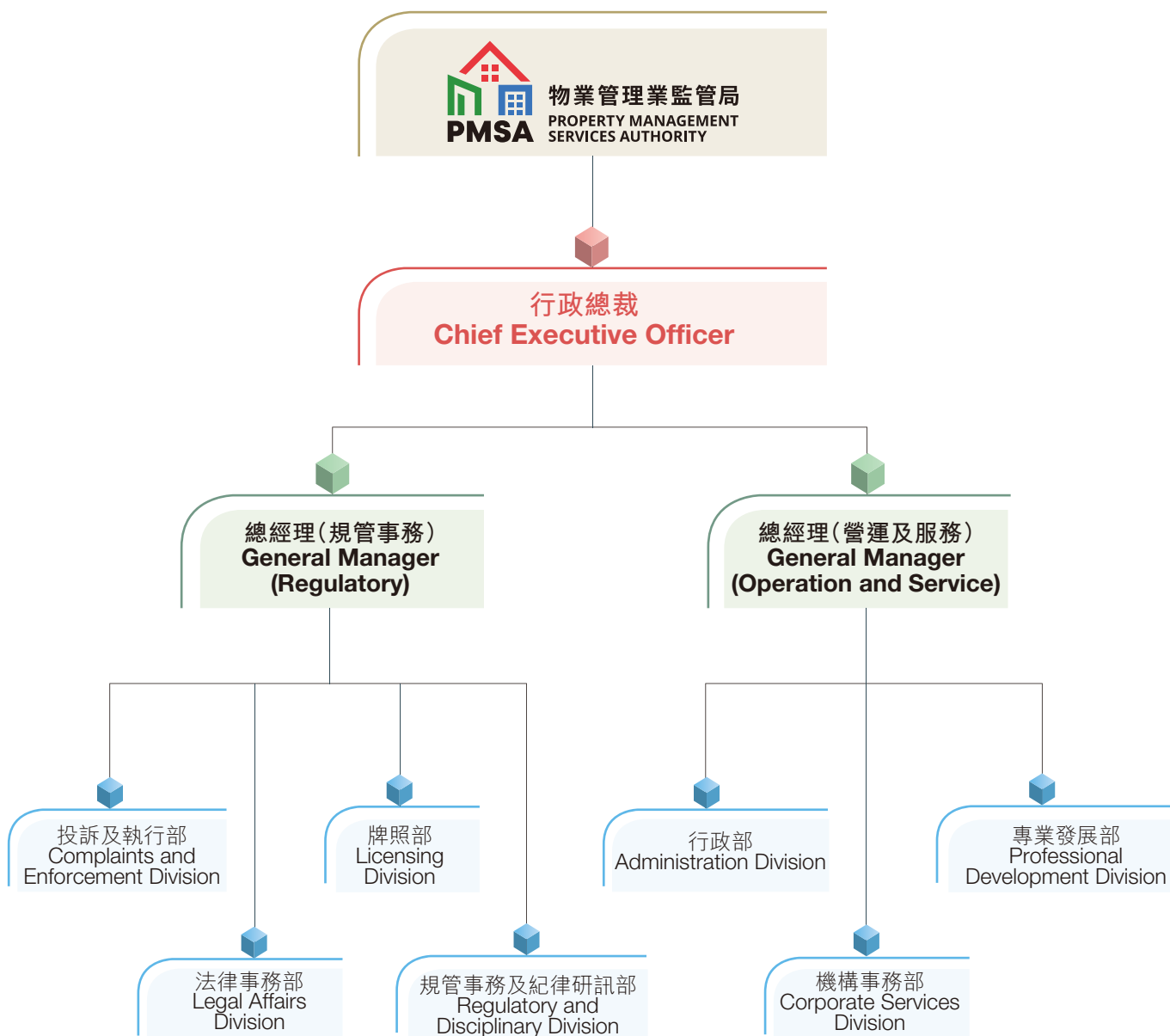
After consulting the Home Affairs Department and the Independent Commission Against Corruption, the PMSA had formulated an audit review mechanism, and had conducted audit review on 1,330 applications (around 11% of the applications approved) selected accordingly. In addition, the PMSA further selected 10% (i.e. 140 applications) of such cases for conducting physical audit on site to verify the applications. The properties selected for physical audit spanned across Hong Kong Island, Kowloon and the New Territories, covering different types of properties including major or single block residential buildings, commercial cum residential buildings as well as industrial, commercial buildings and shopping malls, etc.

行政辦事處

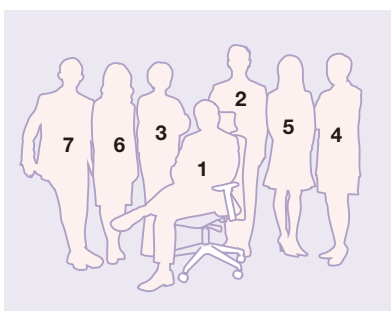
EXECUTIVE
OFFICE



組織架構圖 Organisation Chart



管理層團隊 Management Team



- ① 蕭如彬先生
Mr Alan SIU
行政總裁
Chief Executive Officer
- ② 張嘉賢先生
Mr Kevin CHEUNG
總經理(規管事務)
General Manager (Regulatory)
- ③ 陳彀彤女士
Ms Pandora CHAN
總經理(營運及服務)
General Manager
(Operation and Service)
- ④ 劉淑棻女士
Ms Eva LAU
法律顧問
Legal Counsel
- ⑤ 劉鳳儀女士
Ms Winnie LAU
高級經理(牌照)
Senior Manager (Licensing)
- ⑥ 李素心女士
Ms Susan LEE
高級經理(行政及資源管理)
Senior Manager
(Administration and
Resources Management)
- ⑦ 鄧少靈先生
Mr SL TANG
高級經理(資訊科技)
Senior Manager
(Information Technology)

活動剪影

EVENTS AND ACTIVITIES





14 . 04 . 2020

時任民政事務處處長劉江華在監管局主席陪同下到訪監管局行政辦，了解監管局處理及審批「物管支援計劃」的申請情況，並為同事打氣。

The then Secretary for Home Affairs, Mr. LAU Kong-Wah, JP, paid a visit together with the PMSA Chairperson to the PMSA Executive Office to understand the work of the PMSA to process ASPM applications and to give support to the staff.



11 . 06 . 2020

監管局主席及行政總裁與立法會議員會面，聽取對即將實施的物業管理業發牌制度的意見。

The Chairperson and the Chief Executive Officer of the PMSA met with members of the Legislative Council and solicited their views on the property management licensing regime.



26 . 06 . 2020

監管局副主席於「物業管理周2020－優秀從業員選舉頒獎典禮」擔任主禮嘉賓，並在典禮上向與會者介紹物業管理業發牌制度。

The Vice-chairperson of the PMSA attended the “Property Management Week 2020 – Excellent Practitioners Award Ceremony” as the Guest-of-Honour and introduced the property management licensing regime to the attendees.



08 . 07 . 2020

監管局副主席在香港測量師學會設施管理組所舉辦的「2020研討會暨15週年宴會」向與會者講解《物管條例》及發牌制度。

The Vice-chairperson of the PMSA attended the “Conference 2020 cum 15th Anniversary” organised by the Property and Facility Management Division of the Hong Kong Institute of Surveyors and introduced the PMSO and the licensing regime to the participants.



12 . 08 . 2020

受疫情影響，監管局主席及行政總裁以視像會議形式向地產發展商講解發牌制度的細節及安排。

The Chairperson and the Chief Executive Officer of the PMSA introduced the implementation of the property management licensing regime to property developers via video conferencing.



20 . 08 . 2020

監管局舉辦首批物業管理人牌照頒發典禮，由主席頒發首批共25個正式及臨時物管人牌照。

The PMP Licence Presentation Ceremony was held by the PMSA. The first batch of 25 formal and provisional property management practitioner licences were presented by the PMSA Chairperson.



07 & 14 . 10 . 2020

監管局獲邀出席由中西區民政事務處主辦的「中西區大廈管理工作坊2020」，向當區業主組織代表介紹發牌制度。

The PMSA was invited to attend the “Building Management Workshop in Central and Western District 2020” organised by the Central and Western District Office for introduction of the property management licensing regime to the representatives of owners’ organisations in the district.



16 . 10 . 2020

監管局獲邀出席由元朗民政事務處主辦的「元朗區物業管理座談會」，向當區業主組織代表介紹物管業發牌制度。

The PMSA was invited to attend the “Yuen Long District Building Management Seminar 2020” organised by the Yuen Long District Office for introduction of the property management licensing regime to the representatives of owners’ organisations in the district.



04 . 11 . 2020

監管局主席及行政總裁出席「香港房屋經理學會精英大獎2020頒獎典禮」。

The Chairperson and the Chief Executive Officer of the PMSA attended the HKIH Elite Awards 2020 Presentation Ceremony.



06 . 11 . 2020

監管局獲邀出席由荃灣民政事務處主辦的「2020/21年度荃灣區私人樓宇管理證書課程」，向當區業主組織代表介紹發牌制度。

The PMSA was invited to attend the “2020/21 Tsuen Wan District Private Buildings Building Management Certificate Course” organised by the Tsuen Wan District Office to introduce the property management licensing regime to representatives of the owners’ organisations in the district.



24 . 11 . 2020

監管局獲邀出席由東區民政事務處主辦的「東區大廈管理訓練課程2020」，向當區業主組織代表介紹發牌制度。

The PMSA was invited to attend the “Eastern District Building Management Training Course 2020” organised by the Eastern District Office to introduce the property management licensing regime to representatives of owners’ organisations in the district.



24 . 02 . 2021

監管局於網上召開《操守守則》聚焦小組會議，收集各持份者意見，為業界制訂實務指引。

The PMSA held a focus group meeting in respect of Code of Conduct online to collect views from various stakeholders for drawing up practical guidelines for the industry.



25 . 03 . 2021

監管局行政總裁獲邀出席「資歷架構夥伴嘉許典禮暨 QF in Action 啟動禮」。

The Chief Executive Officer of the PMSA was invited to attend the QF Partnerships Commendation Ceremony and QF in Action Launch Ceremony.



29 . 03 . 2021

監管局獲邀出席由香港吸煙與健康委員會舉辦的「無煙安居樂業計劃認證典禮暨業界分享會」。

The PMSA was invited to attend the “Smoke-free Housing Management Programme Recognition Ceremony cum Seminar” organised by the Hong Kong Council on Smoking and Health.

獨立核數師報告

及財務報表

INDEPENDENT AUDITOR'S REPORT

AND FINANCIAL
STATEMENTS



獨立核數師報告

致物業管理業監管局

(根據《物業管理服務條例》於香港成立)

意見

本核數師(以下簡稱「我們」)已審計列載於第63頁至第88頁物業管理業監管局(以下簡稱「監管局」)的財務報表,此財務報表包括於2021年3月31日的財務狀況表與截至該日止年度的收支結算表、儲備變動表及現金流量表,以及財務報表附註,包括主要會計政策概要。

我們認為,該等財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映了監管局於2021年3月31日的財務狀況及截至該日止年度的財務表現和現金流量,並已遵照《物業管理服務條例》妥為擬備。

意見的基礎

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

INDEPENDENT AUDITOR'S REPORT

TO THE PROPERTY MANAGEMENT SERVICES AUTHORITY

(established in Hong Kong under the Property Management Services Ordinance)

Opinion

We have audited the financial statements of the Property Management Services Authority ("PMSA") set out on pages 63 to 88, which comprise the statement of financial position as at 31 March 2021, and the statement of income and expenditure, statement of changes in reserve and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the PMSA as at 31 March 2021, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Property Management Services Ordinance.

Basis for Opinion

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

其他信息

監管局須對其他信息負責。其他信息包括年報內的所有信息，但不包括財務報表及我們的核數師報告。

我們對財務報表的意見並不涵蓋其他信息，我們亦不對該等其他信息發表任何形式的鑒證結論。

結合我們對財務報表的審計，我們的責任是當以上所指的其他信息提供給我們閱讀時，在此過程中考慮該些其他信息是否與財務報表或我們在審計過程中所了解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。

基於我們已執行的工作，倘若我們認為該等其他信息存在重大錯誤陳述，我們須如實報告。在這方面，我們沒有任何報告。

監管局就財務報表須承擔的責任

監管局須負責根據香港會計師公會頒布的《香港財務報告準則》及《物業管理服務條例》擬備真實而中肯的財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在擬備財務報表時，監管局須負責評估其持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非監管局有意將監管局清盤或停止經營，或別無其他實際的替代方案。

監管局須負責監督其財務報告過程。

Other Information

The PMSA is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

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

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

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

Responsibilities of the PMSA for the Financial Statements

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

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

The PMSA is responsible for overseeing its financial reporting process.

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並發布包括我們意見的核數師報告。我們是按照《物業管理服務條例》附表3第6部的規定，僅向監管局報告，除此以外本報告別無其他目的。我們概不就本報告的內容，對任何其他人士負上或承擔任何責任。合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

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

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對監管局內部控制的有效性發表意見。
- 評價監管局所採用會計政策的恰當性及作出會計估計和相關披露的合理性。

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with Part 6 of Schedule 3 to the Property Management Services Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the PMSA's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the PMSA.

核數師就審計財務報表承擔的責任
(續)

- 對監管局採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對監管局的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致監管局不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

除其他事項外，我們與監管局溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

Auditor's Responsibilities for the Audit of the
Financial Statements (continued)

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

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

PATRICK WONG C.P.A. LIMITED
黃龍德會計師事務所有限公司
Certified Public Accountants

劉旭明, 香港執業資深會計師
LAU YUK MING HAROLD
FCPA (Practising), MSCA
Certified Public Accountant (Practising), Hong Kong
Practising Certificate Number: P05468

香港，2021年8月9日
Hong Kong, 9 August 2021

收支結算表

截至2021年3月31日止年度

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 2021

		附註	2021	2020
		Notes	港元 HK\$	港元 HK\$
收入	Income			
徵款	Levies		33,394,550	30,829,400
牌照費	Licence fees		1,112,258	—
銀行利息	Bank interest		111,437	756
行政費用	Administration fee		11,252,395	747,605
其他收入	Other income		2	200
			45,870,642	31,577,961
支出	Expenditure	4		
員工成本	Staff costs		26,909,199	17,056,409
專業費用	Professional fees		254,800	368,741
辦公室及相關開支	Office accommodation and related expenses		1,638,610	1,374,354
傳訊及宣傳開支	Corporate communications and promotion		1,091,225	630,319
服務費(印花稅署)	Levy collection charges		568,590	524,904
資訊科技開支	IT expenses		729,433	295,461
折舊	Depreciation		8,236,886	7,704,069
核數師酬金	Auditor's remuneration		18,200	18,300
其他支出	Other expenses		721,289	411,267
財務費用	Finance costs	5	297,383	374,630
			40,465,615	28,758,454
年度盈餘及全面收益	Surplus and total comprehensive income for the year		5,405,027	2,819,507

財務狀況表

於2021年3月31日

STATEMENT OF FINANCIAL POSITION

AT 31 MARCH 2021

		附註 Notes	2021 港元 HK\$	2020 港元 HK\$
非流動資產	Non-current assets			
物業及設備	Property and equipment	6	7,633,613	9,252,469
使用權資產	Right-of-use assets	7	2,342,995	7,363,699
			9,976,608	16,616,168
流動資產	Current assets			
按金及預付款項	Deposits and prepayments	8	1,960,773	1,504,614
應收賬款及其他應收款	Accounts and other receivables	9	4,503,764	1,954,698
超過三個月之銀行存款	Bank deposits with maturity over 3 months		24,000,000	—
銀行結存及現金	Bank balances and cash		17,292,168	226,910,920
			47,756,705	230,370,232
流動負債	Current liabilities			
應付賬款及應計項目	Accounts payables and accruals	10	5,939,280	5,171,086
暫收款項	Temporary receipts	11	6,236,500	203,510,000
租賃負債	Lease liabilities	12	2,173,522	4,633,455
遞延收入	Deferred income	13	9,233,042	2,752,395
			23,582,344	216,066,936
流動資產淨值	Net current assets		24,174,361	14,303,296
總資產減流動負債	Total assets less current liabilities		34,150,969	30,919,464
非流動負債	Non-current liabilities			
租賃負債	Lease liabilities	12	—	2,173,522
政府貸款	Government loan	14	22,000,000	22,000,000
			22,000,000	24,173,522
淨資產	Net assets		12,150,969	6,745,942
儲備	Reserve			
累積盈餘	Accumulated surplus		12,150,969	6,745,942

截於第63頁至第88頁的財務報表於2021年8月9日獲物業管理業監管局通過及授權發表，並由以下代表簽署：

The financial statements on pages 63 to 88 were approved and authorised for issue by the PMSA on 9 August 2021 and are signed on its behalf by:

Hon Tony TSE Wai-chuen, BBS, JP
Chairperson
謝偉銓議員，銅紫荊星章，太平紳士
主席

Professor Eddie HUI Chi-man, MH, JP
Vice-chairperson
許智文教授，榮譽勳章，太平紳士
副主席

儲備變動表

截至2021年3月31日止年度

STATEMENT OF CHANGES IN RESERVE

FOR THE YEAR ENDED 31 MARCH 2021

		累積盈餘 Accumulated surplus 港元 HK\$
於2019年4月1日	At 1 April 2019	3,926,435
年度盈餘及全面收益	Surplus and total comprehensive income for the year	2,819,507
於2020年3月31日及2020年4月1日	At 31 March 2020 and 1 April 2020	6,745,942
年度盈餘及全面收益	Surplus and total comprehensive income for the year	5,405,027
於2021年3月31日	At 31 March 2021	12,150,969

現金流量表

截至2021年3月31日止年度

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

		2021 港元 HK\$	2020 港元 HK\$
營運活動之現金流量	Cash flows from operating activities		
年度盈餘	Surplus for the year	5,405,027	2,819,507
就下列各項作出調整：	Adjustments for:		
利息收入	Interest income	(111,437)	(756)
租賃負債利息	Interest on lease liabilities	54,063	112,023
貨款利息支出	Loan interest expense	243,320	262,607
折舊	Depreciation	8,236,886	7,704,069
處置物業及設備之虧損	Loss on disposal of property and equipment	17,228	—
營運資金變動前之營運現金流量	Operating cash flows before changes in working capital	13,845,087	10,897,450
按金及預付款項(增加)/減少	(Increase)/decrease in deposits and prepayments	(456,159)	180,082
應收賬款及其他應收款增加	Increase in accounts and other receivables	(2,492,906)	(14,758)
暫收款項(減少)/增加	(Decrease)/increase in temporary receipts	(197,273,500)	203,510,000
遞延收入增加	Increase in deferred income	6,480,647	2,752,395
應付賬款及應計項目增加	Increase in accounts payables and accruals	768,194	1,099,796
營運活動(所用)/所得之現金淨額	Net cash (used in)/generated from operating activities	(179,128,637)	218,424,965
投資活動之現金流量	Cash flows from investing activities		
購入物業及設備	Purchase of property and equipment	(1,614,554)	(2,264,760)
退還物業及設備	Purchase returns of property and equipment	—	22,000
已收利息	Interest received	55,277	756
超過三個月之銀行存款增加	Increase in bank deposits with maturity over 3 months	(24,000,000)	—
投資活動所用之現金淨額	Net cash used in investing activities	(25,559,277)	(2,242,004)
融資活動之現金流量	Cash flows from financing activities		
已付租賃租金之資本部分	Capital element of lease rentals paid	(4,633,455)	(4,607,329)
已付租賃租金之利息部分	Interest element of lease rentals paid	(54,063)	(112,023)
支付貸款利息	Loan interest paid	(243,320)	(262,607)
融資活動所用之現金淨額	Net cash used in financing activities	(4,930,838)	(4,981,959)
現金及現金等值物(減少)/增加淨額	Net (decrease)/increase in cash and cash equivalents	(209,618,752)	211,201,002
年初現金及現金等值物結存	Cash and cash equivalents at beginning of the year	226,910,920	15,709,918
年終現金及現金等值物結存	Cash and cash equivalents at end of the year	17,292,168	226,910,920
現金及現金等值物結存分析	Analysis of the balances of cash and cash equivalents		
銀行結存及現金	Bank balances and cash	17,292,168	226,910,920

財務報表附註

截至2021年3月31日止年度

1. 一般資料

物業管理業監管局「監管局」乃根據於2016年5月26日生效的《物業管理服務條例》(第626章)成立。監管局的主要職能是規管物業管理行業及推動行業發展。

監管局的辦公地址為香港灣仔皇后大道東248號大新金融中心8樓806-8室。

本財務報表所用的幣值以港元呈列，港元為監管局的功能貨幣。

2. 主要會計政策

(a) 編製基準

本財務報表已按照香港會計師公會頒布所有適用的香港財務報告準則（其統稱已包括個別適用的香港財務報告準則、香港會計準則及詮釋）、香港公認會計準則及《物業管理服務條例》編製。本財務報表以歷史成本慣例編製。

香港會計師公會頒布若干於本會計年度生效的全新及經修改香港財務報告準則。採用該等香港財務報告準則修訂本，對監管局於本會計年度及以往會計年度之業績及財務狀況並無重大影響。

監管局並沒有提早採用本年度尚未生效之全新及經修改之香港財務報告準則。相關說明記載於附註19。

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. General Information

The Property Management Services Authority (“PMSA”) was established under the Property Management Services Ordinance (Cap. 626) which was enacted on 26 May 2016, with the principal functions to regulate and promote the development of the property management services industry.

The office address of the PMSA is at Units 806-8, 8/F, Dah Sing Financial Centre, 248 Queen’s Road East, Wan Chai, Hong Kong.

The financial statements are presented in Hong Kong dollars, which is the functional currency of the PMSA.

2. Significant Accounting Policies

(a) Basis of preparation

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which collectively include all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), and accounting principles generally accepted in Hong Kong, and the Property Management Services Ordinance. The financial statements have been prepared under the historical cost convention.

The HKICPA has issued certain new and revised HKFRSs that were applied for the first time in the current year of the PMSA. The adoption of these new and revised HKFRSs had no material effect on the results and financial position of the PMSA for the current and prior years.

The PMSA has not early adopted new and revised HKFRSs that are not yet effective for the current year. Explanation of this is included in Note 19.

2. 主要會計政策(續)

(a) 編製基準(續)

在編製符合香港財務報告準則之財務報表時，管理層需作出判斷、估計和假設，此等對會計政策之應用，以及對資產、負債、收入和支出之報告數額構成影響。這些估計和相關假設是根據以往經驗和管理層因應當時情況認為合理之多項其他因素作出的，其結果構成了管理層在無法依循其他途徑及時得知資產與負債之賬面值時所作出判斷之基礎。實際結果可能有別於估計數額。

管理層會不斷審閱各項估計和相關假設。如果會計估計之修訂只是影響某一期間，其影響便會在該期間內確認；如果修訂對當前和未來期間均有影響，則在作出修訂之期間和未來期間確認。

在2020年3月31日止年度，項目之員工成本及其他直接相關開支均列入項目開支。自2021年3月31日止年度起，項目相關支出以支出性質分別呈列。為配合呈列方式的修訂，比較數字已重新分類。

在2020年3月31日止年度之項目開支744,273港元已重新分類為員工成本522,310港元，專業費用66,000港元，傳訊及宣傳開支59,352港元及其他支出96,611港元以配合本年度之呈報。

2. Significant Accounting Policies (continued)

(a) Basis of preparation (continued)

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

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

For the year ended 31 March 2020, staff costs and other costs that are directly related to the project were included under project expenses. From the year ended 31 March 2021 onwards, the project related expenses are separately presented under the relevant lines to reflect the nature of such expenditures. The comparative figures have been reclassified to conform with the revised presentation.

Project expenses of \$744,273 for the year ended 31 March 2020 have been reclassified as staff cost \$522,310, professional fees \$66,000, corporate communications and promotion \$59,352 and other expenses \$96,611 respectively, to conform with current year's presentation.

2. 主要會計政策(續)

(b) 收入確認

徵款收入在到期並須向監管局繳付時被確認為收入。

銀行利息收入按實際利率法累計。

其他收入是以應計制確認。

監管局客戶合同收入的確認基於合同內的履約義務得到履行。當監管局將履約義務涉及的相應服務的控制權轉移給客戶時，監管局履行了履約義務並確認收入。收入將按以下方式確認：

- (i) 行政費及牌照申請費收入於提供服務時確認。
- (ii) 牌照費收入在牌照期內以直線法按時間予以確認。

2. Significant Accounting Policies (continued)

(b) Revenue recognition

Levy is recognized as income when it becomes due and payable to the PMSA.

Bank interest income is recognized as it accrues using the effective interest method.

Other income is recognized on an accrual basis.

The PMSA recognized revenue from contracts with customers is based on the performance obligations identified in the contracts. Revenue is recognized when (or as) the PMSA satisfies a performance obligation by transferring a promised service to a customer who obtains the control of the service. Further details of the PMSA's revenue recognition policies are as follows:

- (i) Administration fee income and licence application fee are recognized upon provision of services.
- (ii) Licence fees is recognized over time on a straight-line basis over the licence period.

2. 主要會計政策(續)

(c) 確認及取消確認權益工具

當監管局成為工具合約條文的一方時，會在財務狀況表確認金融資產及金融負債。

金融資產在下列情況出現時取消確認：在從資產收取現金流之合約權利屆滿；監管局轉讓資產擁有權之絕大部份風險及回報；或監管局既無轉讓亦無保留資產擁有權之絕大部份風險及回報，但不保留資產之控制權。於取消確認金融資產時，資產賬面值與已收代價總和間之差額於收支結算表內確認。

金融負債在有關合約所訂明之責任獲解除、註銷或屆滿時取消確認。取消確認之金融負債賬面值與已付代價間之差額於收支結算表內確認。

(d) 金融資產

金融資產乃按交易日基準(即購買或出售資產之合約條款所規定及經由所屬市場設定的時限交付該項資產之日)確認及終止確認，並初步按公允值加上直接應佔交易成本計量，惟按公允值計入損益的投資則除外。收購按公允值於計入損益的投資直接產生之交易成本於收支結算表即時確認。

監管局之金融資產分類為按攤銷成本列賬之金融資產。

2. Significant Accounting Policies (continued)

(c) Recognition and derecognition of financial instruments

Financial assets and financial liabilities are recognized in the statement of financial position when the PMSA becomes a party to the contractual provisions of the instruments.

Financial assets are derecognized when the contractual rights to receive cash flows from the assets expire; the PMSA transfers substantially all the risks and rewards of ownership of the assets; or the PMSA neither transfers nor retains substantially all the risks and rewards of ownership of the assets but has not retained control on the assets. On derecognition of a financial asset, the difference between the assets' carrying amount and the sum of the consideration received is recognized in statement of income and expenditure.

Financial liabilities are derecognized when the obligations specified in the relevant contract are discharged, cancelled or expired. The difference between the carrying amount of the financial liability derecognized and the consideration paid is recognized in the statement of income and expenditure.

(d) Financial assets

Financial assets are recognized and derecognized on a trade date basis where the purchases or sales of assets that under contracts whose terms require delivery of the assets within the timeframe established by the market concerned, and are initially measured at fair value, plus directly attributable transaction costs except in the case of investments at fair value through profit or loss. Transaction costs directly attributable to the acquisition of investments at fair value through profit or loss are recognized immediately in statement of income and expenditure.

Financial assets of the PMSA are classified under financial assets at amortised cost.

2. 主要會計政策(續)

(d) 金融資產(續)

撥歸此類之金融資產(包括應收及其他應收款項)須同時符合下列兩項條件：

- 持有資產之業務模式是為收取合約現金流為目標；及
- 資產之合約條款於特定日期產生僅為支付本金及未償還本金利息之現金流量。

按攤銷成本列賬之金融資產其後以實際利率法按攤銷成本減預期信貸虧損之虧損撥備計算。

(e) 預計信貸虧損之虧損撥備

監管局就按攤銷成本列賬之金融資產之預計信貸虧損確認虧損撥備。預計信貸虧損為加權平均信貸虧損，並以發生違約風險之金額作為加權數值。

在各報告期末，倘金融工具之信貸風險自初始確認以來大幅增加，監管局按所有可能發生違約事件之預計信貸虧損除以應收賬款及其他應收款之金融工具之預計年期(「預計信貸風險年期」)，從而計算金融工具之虧損撥備。

如在報告期末，金融工具(應收款及其他應收款除外)之信貸風險自初始確認以來並無大幅增加，則監管局會按全期預期信貸虧損的部份，即報告期後12個月內，因可能發生的違約事件而預期產生的虧損，計算金融工具之虧損撥備。

2. Significant Accounting Policies (continued)

(d) Financial assets (continued)

Financial assets (including account and other receivables) are classified under financial assets at amortised cost if they satisfy both of the following conditions:

- the assets are held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
- the contractual terms of the assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured at amortised cost using the effective interest method less loss allowances for expected credit losses.

(e) Loss allowances for expected credit losses

The PMSA recognizes loss allowances for expected credit losses on financial assets at amortised cost. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights.

At the end of each reporting period, the PMSA measures the loss allowance for a financial instrument at an amount equal to the expected credit losses that result from all possible default events over the expected life of that financial instrument (“lifetime expected credit losses”) for accounts and other receivables, or if the credit risk on that financial instrument has increased significantly since initial recognition.

If, at the end of the reporting period, the credit risk on a financial instrument (other than account and other receivables) has not increased significantly since initial recognition, the PMSA measures the loss allowance for that financial instrument at an amount equal to the portion of lifetime expected credit losses that represents the expected credit losses that result from default events on that financial instrument that are possible within 12 months after the reporting period.

2. 主要會計政策(續)

(e) 預計信貸虧損之虧損撥備(續)

預期信貸虧損金額或為調整報告期末虧損撥備至所需金額所作撥回之金額會於收支結算表確認減值。

(f) 非金融資產減值

於各報告期末，若有跡象顯示包含於物業及設備項目內的資產出現減值情況，則需要估計該資產的可收回價值。可收回價值乃其公允價值減出售費用及使用價值兩者中的較高者。若可收回價值低於賬面值，該資產須減值至其可收回價值，而減值虧損則記入盈餘或虧損內。倘用以釐定可收回價值的估計出現有利變動，則撥回減值虧損。惟撥回減值虧損不得導致資產賬面值超過如無過往年度確認減值虧損時所應釐定之資產賬面值。撥回減值虧損於撥回年度計入盈餘或虧損內。

(g) 物業及設備

物業及設備以成本減累計折舊及累計減值損失列賬。

折舊計算方法乃將物業及設備以成本減剩餘價值，按其下列估計可使用年期，以直線法撇銷：

電腦及軟件	3年
辦公室設備	5年
傢俱及裝置	5年
租賃物業裝修	5年

2. Significant Accounting Policies (continued)

(e) Loss allowances for expected credit losses (continued)

The amount of expected credit losses or reversal to adjust the loss allowance at the end of the reporting period to the required amount is recognized as an impairment in statement of income and expenditure.

(f) Impairment of non-financial assets

At the end of each reporting period, wherever there is any indication that an item of property and equipment is impaired, the recoverable amount of the asset should be estimated. The recoverable amount of an asset is the higher of its fair value less costs to sell and value in use. If the recoverable amount is less than the carrying amount, an impairment loss is recognized to reduce the asset to its recoverable amount. Such impairment losses are recognized in surplus or deficit. An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount. A reversal of an impairment loss should not result in the asset's carrying amount exceeding that which would have been determined had no impairment loss been recognized in prior years. Reversals of impairment losses are credited to surplus or deficit in the year in which the reversals are recognized.

(g) Property and equipment

Property and equipment are stated at historical cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided to write off the cost of property and equipment less their residual values over their estimated useful lives, using the straight-line method as follows:

Computers and softwares	3 years
Office equipment	5 years
Furniture and fixtures	5 years
Leasehold improvements	5 years

2. 主要會計政策(續)

(h) 租賃

當租賃資產可供監管局使用時，將租賃確認為使用權資產及相應的租賃負債。使用權資產按成本減累計折舊及減值損失列賬。使用權資產之折舊，以其成本按直線法於租賃期內計算撇銷。

使用權資產按成本計量，該成本包括租賃負債的初始計量金額、預付的租賃付款額、初步直接成本和辦公室還原費用。租賃負債初步按租期內應付租賃付款之現值確認，按租約隱含的利率貼現，或倘該利率不能即時釐定，則按相關增量借款利率貼現。每次租賃付款均在負債和財務費用之間分配。財務費用在租賃期內的損益中扣除，以便對租賃負債的餘額產生固定週期利率。

與短期租賃和低價值資產租賃有關的付款在租賃期內按直線法於損益中確認為支出。短期租賃是指初始租賃期為12個月或以下的租賃。

(i) 應收賬款及其他應收款，以及合約資產及合約負債

當監管局對收取代價之權利是無條件時，應收賬款便予以確認。如果在支付該代價到期之前需要經過一段時間，則該收取的代價之權利被視為無條件的。如果在監管局擁有無條件收取代價的權利之前確認收入，則該金額應作為合約資產列報。應收款項採用實際利率法減去信貸損失準備，按攤銷成本列賬(見附註2(e))。

2. Significant Accounting Policies (continued)

(h) Leases

Leases are recognized as right-of-use assets and corresponding lease liabilities when the leased assets are available for use by the PMSA. Right-of-use assets are stated at cost less accumulated depreciation and impairment losses. Depreciation of right-of-use assets is calculated to write off their cost over the lease term on a straight-line basis.

Right-of-use assets are measured at cost comprising the amount of the initial measurement of the lease liabilities, lease payments prepaid, initial direct costs and the office reinstatement costs. Lease liabilities are initially recognized at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the lease liabilities.

Payments associated with short-term leases and leases of low value assets are recognized as expenses in profit or loss on a straight-line basis over the lease terms. Short-term leases are leases with an initial lease term of 12 months or less.

(i) Accounts and other receivables, and contract assets and contract liabilities

A receivable is recognized when the PMSA's right to consideration is unconditional. A right to consideration is unconditional if only the passage of time is required before payment of that consideration is due. If revenue has been recognized before the PMSA has an unconditional right to consideration, the amount is presented as a contract asset. Receivables are stated at amortised cost using the effective interest method less allowance for credit losses (see note 2(e) above).

2. 主要會計政策(續)

(i) 應收賬款及其他應收款，以及合約資產及合約負債(續)

合約資產於監管局根據合約所載付款條款，於無條件享有該代價前確認收入時確認。合約資產根據附註2(e)所載政策評估預計信貸虧損，並於收取代價權利成為無條件時重新分類至應收款項。合約負債於客戶支付代價或在對代價具有無條件的權利(在此情況下，相應應收款項已確認)時，而在監管局確認相關收入前予以確認。

(j) 現金及現金等值物

就編製現金流量表而言，現金及現金等值物包括現金和於存入後3個月內到期的銀行存款。

(k) 撥備

若監管局須就已發生的事件承擔法律或推定責任，而履行該責任預期會導致經濟資源外流，並可作出可靠的估計，便會確認撥備。如果貨幣時間值重大，則按預計履行責任所需資源的現值計提撥備。

2. Significant Accounting Policies (continued)

(i) Accounts and other receivables, and contract assets and contract liabilities (continued)

A contract asset is recognized when the PMSA recognizes revenue before being unconditionally entitled to the consideration under the payment terms set out in the contract. Contract assets are assessed for expected credit losses in accordance with the policy set out in note 2(e) above and are reclassified as receivables when the right to the consideration has become unconditional. A contract liability is recognized when the customer pays consideration, or has an unconditional right to consideration (in such case, a corresponding receivable is recognized), before the PMSA recognizes the related revenue.

(j) Cash and cash equivalents

For the purposes of the statement of cash flows, cash and cash equivalents comprise cash on hand and deposits with banks within 3 months to maturity from date of deposit.

(k) Provision

Provisions are recognized when the PMSA has a legal or constructive obligation as a result of past events, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

2. 主要會計政策(續)

(l) 僱員福利

薪金、約滿酬金、有薪年假、界定供款退休計劃的供款及非貨幣性福利之成本均在監管局僱員提供相關服務的年度內累計。

(m) 利息支出

利息支出於產生期間支銷。

(n) 有關連人士

就本財務報表而言，有關連人士包括符合以下定義的人士及實體：

- (i) 下列人士或其近親家屬將被視為與監管局有關連，若該名人士：
 - (a) 能控制或共同控制監管局；
 - (b) 對監管局有重大影響力；或
 - (c) 為監管局之主要管理層成員。
- (ii) 若下列任何一項條件吻合，則有關實體將被視為與監管局有關連：
 - (a) 該實體與監管局屬同一集團之成員公司(即各母公司、附屬公司及同系附屬公司彼此間有關連)。
 - (b) 一間實體為另一實體的聯營公司或合營企業(或另一實體所屬集團旗下成員公司之聯營公司或合營企業)。
 - (c) 兩間實體均為同一第三方的合營企業。

2. Significant Accounting Policies (continued)

(l) Employee benefits

Salaries, gratuities, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees of the PMSA.

(m) Interest expenses

Interest expenses are expensed in the period in which they are incurred.

(n) Related parties

For the purposes of these financial statements, a related party includes a person and an entity as defined below:

- (i) A person or a close member of that person's family is related to the PMSA if that person:
 - (a) has control or joint control of the PMSA;
 - (b) has significant influence over the PMSA; or
 - (c) is a member of the key management personnel of the PMSA.
- (ii) An entity is related to the PMSA if any of the following conditions applies:
 - (a) The entity and the PMSA are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (b) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - (c) Both entities are joint ventures of the same third party.

2. 主要會計政策(續)

(n) 有關連人士(續)

- (d) 一間實體為第三方實體的合營企業，而另一實體為該第三方實體的聯營公司。
- (e) 該實體為監管局或與監管局有關連之實體就僱員利益設立之退休福利計劃。若監管局便是該計劃，提供資助的僱主與監管局有關連。
- (f) 該實體被上述(i)所指人士控制或共同控制。
- (g) 就(i)(a)所指人士在對實體有重大影響力或為該實體之主要管理層成員。
- (h) 該實體或其所屬集團旗下任何成員公司向監管局提供主要管理人員服務。

個人的近親家庭成員是指可影響，或受該個人影響，他們與該實體交易的家庭成員。

2. Significant Accounting Policies (continued)

(n) Related parties (continued)

- (d) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- (e) The entity is a post-employment benefit plan for the benefit of employees of either the PMSA or an entity related to the PMSA. If the PMSA is itself such a plan, the sponsoring employers are also related to the PMSA.
- (f) The entity is controlled or jointly controlled by a person identified in (i).
- (g) A person identified in (i)(a) has significant influence over the entity or is a member of the key management personnel of the entity.
- (h) The entity, or any member of a group of which it is a part, provides key management personnel services to the PMSA.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

3. 稅項

根據《稅務條例》第87條，監管局獲豁免繳納香港利得稅。

3. Taxation

The PMSA is exempt from Hong Kong Profits Tax under section 87 of the Inland Revenue Ordinance.

4. 支出

4. Expenditure

		2021 港元 HK\$	2020 港元 HK\$
年度盈餘及全面收益已扣除：	Surplus and total comprehensive income for the year is arrived at after charging:		
員工成本	Staff costs		
薪金及其他福利	Salaries and other benefits	26,221,538	16,663,813
界定供款退休計劃的供款	Contributions to defined contribution retirement plan	687,661	392,596
		26,909,199	17,056,409

5. 財務費用

5. Finance Costs

		2021 港元 HK\$	2020 港元 HK\$
租賃負債利息	Interest on lease liabilities	54,063	112,023
貸款利息支出	Loan interest expense	243,320	262,607
		297,383	374,630

6. 物業及設備

6. Property and Equipment

		電腦及軟件 Computers and softwares 港元 HK\$	辦公室設備 Office equipment 港元 HK\$	傢俱及裝置 Furniture and fixtures 港元 HK\$	租賃物業裝修 Leasehold improvements 港元 HK\$	總計 Total 港元 HK\$
成本	Cost					
於2019年4月1日	At 1 April 2019	1,210,825	50,880	859,955	8,060,000	10,181,660
添置	Additions	2,152,436	43,056	21,506	47,762	2,264,760
退還	Returns	—	—	(22,000)	—	(22,000)
於2020年3月31日及 2020年4月1日	At 31 March 2020 and 1 April 2020	3,363,261	93,936	859,461	8,107,762	12,424,420
添置	Additions	1,365,712	108,055	9,540	131,247	1,614,554
處置	Disposals	(100,000)	—	(1,125)	—	(101,125)
於2021年3月31日	At 31 March 2021	4,628,973	201,991	867,876	8,239,009	13,937,849
累計折舊	Accumulated depreciation					
於2019年4月1日	At 1 April 2019	189,078	7,750	23,090	268,667	488,585
年度折舊	Charge for the year	888,638	11,153	170,779	1,612,796	2,683,366
於2020年3月31日及 2020年4月1日	At 31 March 2020 and 1 April 2020	1,077,716	18,903	193,869	1,881,463	3,171,951
年度折舊	Charge for the year	1,377,621	38,303	172,229	1,628,029	3,216,182
處置時回撥	Written back on disposals	(83,333)	—	(564)	—	(83,897)
於2021年3月31日	At 31 March 2021	2,372,004	57,206	365,534	3,509,492	6,304,236
賬面淨值	Net book value					
於2021年3月31日	At 31 March 2021	2,256,969	144,785	502,342	4,729,517	7,633,613
於2020年3月31日	At 31 March 2020	2,285,545	75,033	665,592	6,226,299	9,252,469

7. 使用權資產

7. Right-of-use Assets

港元
HK\$

成本	Cost	
於2019年4月1日、2020年3月31日及 2021年3月31日結餘	At 1 April 2019, 31 March 2020 and 31 March 2021	12,384,402
累計折舊	Accumulated depreciation	
於2019年4月1日	At 1 April 2019	—
年度折舊	Charge for the year	5,020,703
於2020年3月31日	At 31 March 2020	5,020,703
年度折舊	Charge for the year	5,020,704
於2021年3月31日	At 31 March 2021	10,041,407
賬面淨值	Net book value	
於2021年3月31日結餘	At 31 March 2021	2,342,995
於2020年3月31日結餘	At 31 March 2020	7,363,699

監管局按經營租賃租用若干物業，租約初始期為32至36個月。其中兩份租約為監管局提供了在初始期屆滿後按當時市場租金續租3年的選擇權。各租賃均不包括或有租金。

The PMSA is the lessee of several properties held under operating leases. The leases typically run for an initial period of 32 to 36 months. Two of the leases offer the PMSA an option to renew the leases for further 3 years at prevailing market rent after expiration of the initial period. None of the leases includes contingent rentals.

8. 按金及預付款項

按金及預付款項包括租金和公用事業按金總計1,410,068港元(2020: 1,410,068港元)，預期於一年內收回。

8. Deposits and Prepayments

Deposits and prepayments include deposits related to office rental and utilities deposits of HK\$1,410,068 (2020: HK\$1,410,068) that are expected to be recovered within one year.

9. 應收賬款及其他應收款

9. Accounts and Other Receivables

		2021 港元 HK\$	2020 港元 HK\$
應收徵款	Levy receivables	2,844,604	1,954,698
其他應收款	Other receivables	1,603,000	—
應收利息	Interest receivables	56,160	—
		4,503,764	1,954,698

於每個財務結算日，監管局將根據個別應收徵款及其他應收款之信貸記錄逐一審查，以確認應否為他們計提減值虧損。

At the end of each financial reporting period, the PMSA's levy receivables and other receivables were individually assessed for impairment, based on their credit history.

根據過往經驗，監管局認為應收款項質素並無改變及可全數收回，所以不需要作減值準備。應收徵款及其他應收款的賬齡分析如下：

Based on past experience, the PMSA considers that no impairment allowance is necessary in respect of these receivables as there has not been any change in credit quality and the receivables are considered fully recoverable. The ageing analysis of the levy receivables and other receivables is as follow:

		2021 港元 HK\$	2020 港元 HK\$
1 – 90日	1 – 90 days	3,961,254	1,954,348
91 – 180日	91 – 180 days	486,000	—
超過180日	Over 180 days	350	350
		4,447,604	1,954,698

10. 應付賬款及應計項目

10. Accounts Payables and Accruals

		2021 港元 HK\$	2020 港元 HK\$
應付賬款	Accounts payable	348,925	919,238
其他應付款項和應計項目	Other payables and accruals	162,749	147,423
準備金	Provisions for		
— 約滿酬金	– Gratuity	3,544,179	2,653,230
— 休假	– Leave	889,690	481,100
— 辦公室還原費用	– Office reinstatement cost	993,737	970,095
		5,939,280	5,171,086

11. 暫收款項

監管局獲民政事務總署委託，協助執行香港特區政府在「防疫抗疫基金」下設立的「物業管理業界抗疫支援計劃」（「物管支援計劃」），為前線物管員工在防疫抗疫工作所付出的努力加以肯定及提供財政支援。

「物管支援計劃」旨在為私人住宅、綜合用途樓宇（即商住兩用樓宇）、工業大廈和商業大廈的前線物業管理員工（即清潔和保安員工）提供財政支援，協助他們加強個人防護和環境衛生，並肯定他們的服務。此外，「物管支援計劃」亦可減輕加強樓宇清潔工作的額外成本，從而減輕居民、業主和租戶的負擔。

11. Temporary Receipts

To give recognition in anti-epidemic efforts and provide financial support to frontline property management workers, the Government has established the “Anti-epidemic Support Scheme for Property Management Sector” (“ASPM”) under the “Anti-epidemic Fund”. The PMSA has been commissioned by the Home Affairs Department to implement the ASPM.

The objective of the ASPM is to provide financial support to frontline property management workers (i.e. cleansing and security workers) in private residential and composite (i.e. commercial cum residential) buildings, as well as industrial and commercial buildings, with a view to improving their personal protection and environmental hygiene, and giving recognition to their services. The ASPM will also alleviate the additional costs arising from heightened cleansing efforts and the burden on the residents, owners and tenants.

12. 租賃負債

12. Lease Liabilities

		2021 港元 HK\$	2020 港元 HK\$
<u>截至3月31日止年度</u>	<u>Year ended 31 March</u>		
租賃負債利息	Interest on lease liabilities	54,063	112,023
租賃現金流出	Total cash outflow for lease		
— 租賃負債	— Lease liabilities	4,633,455	4,607,329
<u>於3月31日</u>	<u>At 31 March</u>		
租賃負債分年償還期	Maturity profile of lease liabilities		
— 一年內	— Within 1 year	2,178,809	4,687,543
— 一年後至三年內	— After 1 year but within 3 years	—	2,178,809
租賃負債(未貼現)	Lease liabilities (undiscounted)	2,178,809	6,866,352
貼現值	Discount amount	(5,287)	(59,348)
租賃負債(貼現)	Lease liabilities (discounted)	2,173,522	6,807,004
分類為：	Classified as:		
流動負債	Current portion	2,173,522	4,633,455
非流動負債	Non-current portion	—	2,173,522
		2,173,522	6,806,977
<u>截至3月31日止年度</u>	<u>Year ended 31 March</u>		
租賃負債賬面值變動：	Movements of the carrying amount of lease liabilities:		
報告期初	At the beginning of the reporting period	6,806,977	—
非現金變動	Non-cash changes		
— 租賃負債利息	— Interest on lease liabilities	54,063	112,023
— 租賃負債之確認	— Recognition of lease liabilities	—	11,414,306
現金支出	Cash payments	(4,687,518)	(4,719,352)
截至報告期末	At the end of the reporting period	2,173,522	6,806,977

13. 遞延收入

13. Deferred Income

		2021 港元 HK\$	2020 港元 HK\$
遞延收入	Deferred income in respect of		
行政費用#	Administration fee#	–	2,752,395
牌照費*	Licence fees*	9,233,042	–
		9,233,042	2,752,395

遞延收入是民政事務總署委托監管局執行「物管支援計劃」所支付的行政費，會遞延入賬及按支出產生期間有系統地在收支結算表確認為收入。

行政費之預收款項於報告期初之遞延收入結餘已確認為本年度之收益為2,752,395港元(2020：零)。

* 牌照費是根據《物業管理服務條例》向牌照持有人收取並按照有效期內遞延及按期在收支結算表確認為收入。

牌照費之預收款項於報告期初之遞延收入結餘已確認為本年度之收益為零元(2020：零)。

Deferred income represents the administration fees received from the Home Affairs Department to implement the ASPM, and is deferred and recognized as income in the statement of income and expenditure on a systematic basis in the same periods in which the expenses are incurred.

Revenue in respect of the administration fee recognized during the year that was included in the opening deferred income is HK\$2,752,395 (2020: nil).

* Deferred income represents the licence fees received from the licensees in accordance with the provisions in the Property Management Services Ordinance, and deferred and recognized as income in the statement of income and expenditure over the licence period.

Revenue in respect of the licence fees recognized during the year that was included in the opening deferred income is nil (2020: nil).

14. 政府貸款

此政府貸款為無抵押貸款，以均等款額分5年償還。償還日期由原訂2020/21財政年度起延遲3年至2023/24財政年度。利息會由第一次提取貸款開始計算及後於每個財政年度的3月31日支付。利息以無所損益利率，按尚未償還貸款本金計算。

14. Government Loan

The loan from Government is unsecured and repayable by 5 equal annual instalments. The first repayment is deferred from the financial year 2020/21 by 3 years to the financial year 2023/24. From the day on which the loan was drawn for the first time, interest will be accrued and paid on 31 March of each financial year. Interest is to be calculated at “no-gain-no-loss” rate on the basis of simple interest rate on the outstanding loan amount.

15. 重大關連人士交易

在年度內監管局與關連人士所進行的日常營運重大交易如下：

15. Material Related Party Transactions

During the year the PMSA undertook the following material transactions with related parties in the normal course of its operation:

		2021 港元 HK\$	2020 港元 HK\$
主要管理人員的報酬	Remuneration for key management personnel		
短期員工福利	Short-term employee benefits	5,238,451	3,624,313
離職後福利	Post-employment benefits	733,885	398,400
		5,972,336	4,022,713

薪酬總額計入「員工成本」(見附註4)。

Total remuneration is included in “staff costs” (see note 4).

16. 金融資產及負債

(a) 金融資產及負債類別

16. Financial Assets and Liabilities

(a) Categories of financial assets and liabilities

		2021 港元 HK\$	2020 港元 HK\$
金融資產	Financial assets		
流動資產 – 按攤銷成本值：	Current assets – at amortised cost:		
按金	Deposits	1,410,068	1,410,068
應收賬款及其他應收款	Accounts and other receivables	4,503,764	1,954,698
超過三個月之銀行存款	Bank deposit with maturity over 3 months	24,000,000	—
銀行結存及現金	Bank balances and cash	17,292,168	226,910,920
		47,206,000	230,275,686
金融負債	Financial liabilities		
非流動負債 – 按攤銷成本值：	Non-current liabilities – at amortised cost:		
政府貸款	Government loan	22,000,000	22,000,000
流動負債 – 按攤銷成本值：	Current liabilities – at amortised cost:		
暫收款項	Temporary receipts	6,236,500	203,510,000
應付賬款及應計項目	Accounts payables and accruals	5,939,280	5,171,086
		34,175,780	230,681,086

16. 金融資產及負債(續)

(b) 財務風險管理的目標及政策

在日常運作中，監管局並不會存在重大的外匯風險和價格風險。其他風險敘述如下：

(i) 利率風險

監管局的計息金融負債是政府貸款。

敏感性分析

於2021年3月31日，假若利率上升／下降一百分點而所有其他變量保持不變，監管局的年度盈餘將減少／增加220,000港元(2020：盈餘減少／增加220,000港元)。

(ii) 信貸風險

監管局之信貸風險基本上源自銀行存款，但由於對方為擁有高信用評級之銀行，所以信貸風險並不重大。

監管局並無持有任何抵押品以涵蓋其所有金融資產之相關風險。

監管局所面臨之最大信貸風險已在財務狀況表之各項金融資產經扣除任何減值撥備後之賬面值表示。

就所提供之服務而言，監管局並沒有集中於個別客戶之信貸風險，因此信貸風險有限。

監管局認為金融資產之信貸風險符合最初期望及沒有預期有重大預計信貸虧損。

16. Financial Assets and Liabilities (continued)

(b) Financial risk management objectives and policies

In the normal course of the operation, the PMSA does not expose to significant foreign currency risk and price risk. Other risks are described below:

(i) Interest rate risk

The PMSA's interest bearing financial liability is government loan.

Sensitivity analysis

At 31 March 2021, had the interest rate been 1% higher/lower and with all other variables held constant, the PMSA's surplus for the year would decrease/increase by HK\$220,000 (2020: surplus would decrease/increase by HK\$220,000).

(ii) Credit risk

The PMSA's credit risk is primarily attributable to cash at banks and is insignificant because the counterparties are the banks with high credit rating.

The PMSA does not hold any collateral to cover its credit risks associated with its financial assets.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position after deducting any impairment allowance.

The PMSA has no significant concentrations of credit risk with respect to the services provided to clients; the credit risk is therefore limited.

The PMSA considers the credit risk on its financial assets is in line with original expectations, and no significant expected credit losses are expected.

16. 金融資產及負債(續)

(b) 財務風險管理的目標及政策(續)

(iii) 流動資金風險

監管局會定期監管現時和預計的流動資金的需求，以確保維持充裕之現金儲備，滿足短期和長期的流動資金需求。

下表顯示根據監管局報告期末至合約到期日的剩餘期間金融負債的分析。

16. Financial Assets and Liabilities (continued)

(b) Financial risk management objectives and policies (continued)

(iii) Liquidity risk

The PMSA's policy is to regularly monitor current and expected liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and long term.

The following table details the contractual maturities at the end of the reporting period of the PMSA's financial liabilities:

		賬面金額 Carrying amount 港元 HK\$	未經折現的 合同現金流量 Contractual undiscounted cash flow 港元 HK\$	一年內或 按要求 Within 1 year or on demand 港元 HK\$	超過一年 More than 1 year 港元 HK\$
<u>於2021年3月31日</u>	<u>At 31 March 2021</u>				
流動負債	Current liabilities				
暫收款項	Temporary receipts	6,236,500	6,236,500	6,236,500	—
租賃負債	Lease liabilities	2,173,522	2,178,807	2,178,807	—
應付賬款及應計項目	Accounts payables and accruals	5,939,280	5,939,280	5,939,280	—
非流動負債	Non-current liabilities				
政府貸款	Government loan	22,000,000	22,000,000	—	22,000,000
		36,349,302	36,354,587	14,354,587	22,000,000
<u>於2020年3月31日</u>	<u>At 31 March 2020</u>				
流動負債	Current liabilities				
暫收款項	Temporary receipts	203,510,000	203,510,000	203,510,000	—
租賃負債	Lease liabilities	4,633,455	4,687,518	4,687,518	—
應付賬款及應計項目	Accounts payables and accruals	5,171,086	5,171,086	4,200,991	970,095
非流動負債	Non-current liabilities				
租賃負債	Lease liabilities	2,173,522	2,178,807	—	2,178,807
政府貸款	Government loan	22,000,000	22,000,000	—	22,000,000
		237,488,063	237,547,411	212,398,509	25,148,902

16. 金融資產及負債(續)

(c) 公允價值

於2021年及2020年3月31日所有金融資產及負債之價值與其公允價值並無重大差異。公允價值乃按照日後現金流量以現時利率折算現值而估計。

17. 資本管理

為滿足資本披露之要求，監管局之資本架構乃指監管局之累積盈餘。

監管局管理資本的目標為：

- (a) 保障監管局持續經營的能力；以及
- (b) 實現監管局的目標。

監管局定期因應經濟狀況之變化及有關資產之風險特質，對資本架構進行檢視及管理，以確定其能滿足監管局之營運及資本需求。本管理政策與往年並無變動。

16. Financial Assets and Liabilities (continued)

(c) Fair values

All financial assets and liabilities are carried at amounts not materially different from their fair values as at 31 March 2021 and 2020. The fair value is estimated as the present value of future cash flows, discounted at current market interest rate.

17. Capital Management

For the purpose of capital disclosure, the capital structure of the PMSA consists of its accumulated surplus.

The PMSA's capital management objectives are:

- (a) to ensure the PMSA's ability to continue as a going concern; and
- (b) to achieve the PMSA's goals.

The PMSA regularly reviews and manages its capital in light of changes in economic conditions and the risk characteristics of the underlying assets so as to ensure adequacy for both operational and capital needs. The capital management strategy remains unchanged from prior year.

18. 融資活動所產生負債的對賬

下表詳列監管局因融資活動產生負債的變動，包括現金及非現金變動。融資活動產生的負債為現金流量或未來現金流量將於監管局的現金流量表內分類為融資活動之現金流量的負債。

18. Reconciliation of Liabilities Arising from Financing Activities

The table below details changes in the PMSA's liabilities from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the PMSA's statement of cash flows as cash flows from financing activities.

		租賃負債 Lease liabilities 港元 HK\$	政府貸款 Government loan 港元 HK\$	合計 Total 港元 HK\$
於2020年4月1日	At 1 April 2020			
融資活動之現金流量變動：	Changes from financing cash flows:			
支付貸款利息	Loan interest paid	6,806,977	22,000,000	28,806,977
已付租賃租金之資本部分	Capital element of lease rentals paid	—	(243,320)	(243,320)
已付租賃租金之利息部分	Interest element of lease rentals paid	(4,633,455)	—	(4,633,455)
		(54,063)	—	(54,063)
		2,119,459	21,756,680	23,876,139
其他變動：	Other changes:			
貸款利息支出	Loan interest expense	—	243,320	243,320
租賃負債利息	Interest on lease liabilities	54,063	—	54,063
於2021年3月31日	At 31 March 2021	2,173,522	22,000,000	24,173,522
<hr/>				
		租賃負債 Lease liabilities 港元 HK\$	政府貸款 Government loan 港元 HK\$	合計 Total 港元 HK\$
於2019年4月1日	At 1 April 2019	—	22,000,000	22,000,000
融資活動之現金流量變動：	Changes from financing cash flows:			
支付貸款利息	Loan interest paid	—	(262,607)	(262,607)
已付租賃租金之資本部分	Capital element of lease rentals paid	(4,607,329)	—	(4,607,329)
已付租賃租金之利息部分	Interest element of lease rentals paid	(112,023)	—	(112,023)
		(4,719,352)	21,737,393	17,018,041
其他變動：	Other changes:			
本年度確認之租賃負債	Recognition of lease liabilities during the year	11,414,306	—	11,414,306
貸款利息支出	Loan interest expense	—	262,607	262,607
租賃負債利息	Interest on lease liabilities	112,023	—	112,023
於2020年3月31日	At 31 March 2020	6,806,977	22,000,000	28,806,977

19. 已頒布但於年內尚未生效的香港財務報告準則

香港會計師公會已頒布於本年度尚未生效且並未在本財務報表內採納的多項修訂及新準則，包括可能與監管局相關的下列各項。

香港財務報告準則第17號	保險合約及相關修訂本 ¹
香港財務報告準則第3號之修訂本	提述概念框架 ²
香港財務報告準則第10號及香港會計準則第28號之修訂本	投資者與其聯營公司或合營企業之資產出售或注資 ⁴
香港財務報告準則第16號之修訂本	2019冠狀病毒病相關之租金寬減 ³
香港會計準則第16號之修訂本	物業、廠房及設備—作擬定用途前的所得款項 ²
香港會計準則第37號之修訂本	虧損合約—履行合約之成本 ²
香港財務報告準則之修訂本	香港財務報告準則於2018年至2020年之年度改進 ²

- 1 於2023年1月1日或之後開始之會計期間生效
- 2 於2022年1月1日或之後開始之會計期間生效
- 3 於2022年6月1日或之後開始之會計期間生效
- 4 尚未釐定

監管局預期這些新訂及經修訂的香港財務報告準則及香港會計準則的應用不會對監管局財務報表中確認的金額產生重大影響。

19. Hong Kong Financial Reporting Standards Issued But Not Yet Effective for the Year

The HKICPA has issued a number of amendments and new standards which are not yet effective for the current accounting year and which have not been adopted in these financial statements. These include the following which may be relevant to the PMSA.

HKFRS 17	Insurance Contracts and the related Amendments ¹
Amendments to HKFRS 3	Reference to the Conceptual Framework ²
Amendments to HKFRS 10 and HKAS 28	Sales or Contribution of Assets between an Investor and its Associate or Joint Venture ⁴
Amendments to HKFRS 16	Covid-19 – Related Rent Concessions ³
Amendments to HKAS 16	Property, Plant and Equipment – Proceeds before Intended Use ²
Amendments to HKAS 37	Onerous Contracts – Cost of Fulfilling a Contract ²
Amendments to HKFRSs	Annual Improvements to HKFRSs 2018–2020 ²

- 1 Effective for annual periods beginning on or after 1 January 2023
- 2 Effective for annual periods beginning on or after 1 January 2022
- 3 Effective for annual periods beginning on or after 1 June 2022
- 4 To be determined

The PMSA anticipates that the application of these new and revised HKFRSs and HKASs will not have a material effect on the amounts recognized in the PMSA's financial statements.

訂明物業管理服務

Prescribed Property Management Services



七大類別訂明物業管理服務

Seven Categories of Prescribed Property Management Services



物業的一般管理服務
General management services relating to a property



關乎物業的設施管理
Facility management relating to a property



物業所處環境的管理
Management of the environment of a property



關乎物業管理所涉的人員的人力資源管理
Human resources management relating to personnel involved in the management of a property



物業的維修、保養及改善
Repair, maintenance and improvement of a property



關乎物業管理的法律服務
Legal services relating to the management of a property



關乎物業的財務及資產管理
Finance and asset management relating to a property



設計概念

DESIGN CONCEPT

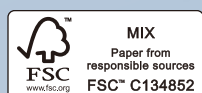
封面設計採用了二維碼作主要構圖，正因其喻意着連結、尋找資訊和推廣等，正如物業管理業監管局的主要職能是提升及推動業界朝專業化及優質化發展。當中加入七大物業管理服務類別的標誌於發光的多面體上，代表物管服務範疇的多元化及業界持續發展。

A QR code is used as the main theme of the cover design. It symbolises connection, search of information and promotion, etc., illustrating that the main function of the PMSA is to promote the industry's development for enhancement in both quality and professionalism. The seven prescribed property management services (PMS) are added to the luminous cube, representing the diversification of PMS as well as the sustainable development of the industry.

物業管理業監管局
Property Management Services Authority

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