



物業管理業監管局
PROPERTY MANAGEMENT
SERVICES AUTHORITY

2019-20 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.





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主席的話
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MESSAGE



licensing regime
standards integrity competence
services 物業管理業 legislation
PROFESSIONALISM 管 recognised
body
ITY 致力提升 專業
質素 control
THE PROPERTY MANAGEMENT INDUSTRY
a better place for living 安居樂業

“

物業是香港市民重要的資產之一。專業化的物業管理服務，除可延長物業的使用壽命及確保公眾安全外，亦可提升物業的價值，為業主的投資帶來保障。

Properties are one of the most important assets of Hong Kong citizens. Professional property management services can extend the lifespan of a property, enhance public safety, increase property value and provide investment protection for property owners.

”

謝偉銓，銅紫荊星章
主席

Tony TSE Wai-chuen, BBS
Chairperson

主席的話 Chairperson's Message



本人深感榮幸再次以物業管理業監管局(監管局)主席身份，代表全體成員提交第四份周年報告，概述監管局由2019年4月1日至2020年3月31日期間的主要工作及未來發展計劃。

優質物管服務 提升生活質素

物業管理包含多方面及跨界別的專業服務，而有關服務的質素一方面直接影響物業的安全及價值，同時更會為市民生活及整個社區的環境帶來影響。優質的物管服務可減少樓宇因疏忽管理和維修而對公眾安全和經濟成本所帶來的威脅。若保養得宜，更可令物業升值、帶動社會經濟發展。

監管局為法定機構，肩負規管香港物業管理服務的責任，亦是推動行業發展的倡導者。年內，我和全體成員及行政辦事處(行政辦)同事同心協力，為落實《物業管理服務條例》(第626章)(《物管條例》)下的發牌制度而努力。發牌制度能為香港物業管理服務邁向專業化帶來催化作用，從而令市民生活質素和環境有所提升及改善。

I am deeply honoured to present the fourth Annual Report of the Property Management Services Authority (PMSA) as the PMSA Chairperson and on behalf of all Members. This report summarises our key accomplishments from 1 April 2019 to 31 March 2020 and outlines our future plans.

Premium Property Management Services Improve Quality of Life

Property management involves diversified professional services across different fields. The quality of such services affects the safety and value of the properties directly, impacts on people's livelihood as well as the living environment. With quality property management services, the risks of adversely affecting public safety and incurring economic cost caused by negligence in property management and maintenance can be reduced. Proper maintenance of buildings can enhance property value and boost economic development in the community.

The PMSA is a statutory body tasked to regulate property management services. It is also the advocate for promoting the development of the property management industry. Over the year, I, together with all Members of the PMSA and staff of the PMSA Executive Office, made concerted efforts for the implementation of the licensing regime under the Property Management Services Ordinance (Cap. 626) (PMSO). The licensing regime will bring a catalytic effect to enhance the professionalism of the industry in Hong Kong, with a view to improving and upgrading the living environment and quality of living in the community.



優化條文 推動立法

為令《物管條例》下與發牌制度相關的附屬法例能取得多方支持並能順利通過，監管局於年內與超過30個組織會面，並應專業學會及業界團體邀請，參與多場研討會，與業界、專業組織和議員進行會面和交流，解釋草擬發牌制度附屬法例的內容及介紹發牌制度的各項細節。

考慮了不同持份者的意見後，監管局擬備了發牌制度相關的附屬法例草擬本，並於2019年6月24日提交立法會民政事務委員會（民委會）審議。

其後，監管局按民委會的要求，進一步諮詢各持份者。除透過監管局網頁及發專函致18區區議會外，亦積極約見業界、相關學會及專業團體，以及舉辦簡介會和應邀出席業界活動等，藉以了解各持份者對建議發牌制度的關注，冀能在附屬法例進行立法前作出適當修訂，全力達成共識。

認可資格 配合發牌

為配合發牌制度下建議的持牌準則及確保物業管理人（第1級）牌照持有人的專業水平，監管局為「認可專業團體」擬訂了一系列的評審準則，並於2019年5月邀請業界各專業團體就申請成為「認可專業團體」提交意向書。經過嚴謹的審核，監管局於2019年12月公布首5個「認可專業團體」。

根據建議的物業管理人持牌準則，除相關工作經驗外，其專業資格及學歷亦同樣重要。為了協助臨時牌照持有人能在發牌制度實施後適時達到有關物業管理人持牌準則的要求，監管局於年內積極與不同的辦學團體/院校商討承辦「物業管理業監管局指明課程」（指明課程）的各項安排。經過嚴謹的甄選程序，監管局在2020年1月公布獲委托承辦指明課程的大專院校名單，課程將於發牌制度實施後的三年過渡期首6個月內推出。

Fine-tuning Legislation for Enactment

To solicit support from various parties and securing enactment of the subsidiary legislation on the licensing regime under the PMSO, the PMSA, during the year, met with more than 30 organisations, and attended seminars of professional institutes and industry bodies, to exchange views on the draft subsidiary legislation and explain the details of the licensing regime to the industry, professional bodies and councillors.

Taking into consideration the views from different stakeholders, the PMSA prepared the draft subsidiary legislation on the licensing regime for submission to the Panel on Home Affairs of the Legislative Council for consideration on 24 June 2019.

At the request of the Panel on Home Affairs, further consultations with various stakeholders were carried out. In addition to publishing information at the PMSA's website and writing to the 18 District Councils, the PMSA had actively met with the industry, related institutes and professional bodies through organising briefing sessions and attending industry events, so as to understand the concerns about the proposed licensing regime, fine-tune the contents suitably prior to enactment of the subsidiary legislation, and strive to reach consensus.

Accrediting Qualifications for the Licensing Regime

To tie in with the proposed criteria under the licensing regime and to ensure the professional competence of holders of property management practitioner (PMP) (Tier 1) licence, the PMSA has drawn up a series of assessment criteria for the selection of Recognized Professional Bodies (RPBs). Professional bodies in the industry were invited to submit expression of interest in May 2019. After stringent assessment work, the PMSA announced the first five RPBs in December 2019.

According to the proposed criteria for holding a PMP licence, apart from related working experience, professional and academic qualifications are equally important. To facilitate provisional licence holders to meet the prescribed academic qualifications for holding a PMP licence in a timely manner after the implementation of the licensing regime, the PMSA had been actively coordinating the provision of "PMSA Specified Courses" with different educational institutions. The appointment of tertiary institutions as course providers was announced in January 2020 after the conduct of a stringent selection exercise. The PMSA Specified Courses are expected to be launched in the first six months of the three-year transitional period upon commencement of the licensing regime.

主席的話 Chairperson's Message

加強溝通 爭取支持

監管局十分重視與持份者的溝通。隨着落實發牌制度，監管局會繼續加強溝通的工作，與不同持份者，包括專業學會、業界團體、物業管理公司、業主組織、公共機構、立法會、區議會及大專院校等保持緊密連繫和溝通，就發牌制度各項相關事宜進行更詳細的對話。

此外，監管局亦積極透過傳媒就監管局各項法定職能，以及發牌制度的訂立、相關細節及將會制訂的投訴機制作介紹，藉此增加市民大眾對發牌制度及監管局整體的了解。

支援業界 齊心抗疫

2020年初，本港受到新型冠狀病毒疫情的威脅，有賴前線物管員工緊守崗位，致力維持樓宇及環境的清潔和衛生，為防疫工作發揮重要的把關作用，同時亦突顯了物管人員對維持公共衛生和市民健康有不可或缺的角色。

作為物業業界的倡導者，監管局全力為業界提供支援，於2020年2月接受民政事務總署委托為政府「防疫抗疫基金」下推出的「物業管理業界抗疫支援計劃」（「物管支援計劃」）的執行機構，向前線物管員工及合資格樓宇提供適切的財政支援，藉此肯定和鼓勵前線員工的工作，減輕樓宇加強清潔工作的額外成本，紓緩居民的負擔。監管局於2020年3月全面宣傳「物管支援計劃」，並以「宜鬆不宜緊」、「宜快不宜慢」及「宜簡不宜繁」的方針進行撥款審批，冀望全港合資格的樓宇及其前線物管員工能盡快受惠。

Soliciting Support through Enhanced Communication

The PMSA attaches great importance to its communication with various stakeholders. With the implementation of the licensing regime, the PMSA will continue to strengthen its communication with stakeholders, including professional institutes, trade bodies, property management companies, owners' organisations, public bodies, Legislative Council, District Councils and tertiary institutions to maintain close liaison for in-depth dialogue on issues in relation to the licensing regime.

In addition, the PMSA also proactively disseminates through the mass media information about its statutory functions, the implementation of the licensing regime and the related details, as well as the upcoming mechanism for handling complaints. This will help the general public gain a better understanding about the licensing regime and the PMSA.

Supporting the Industry to Fight the Virus

In early 2020, Hong Kong suffered from the outbreak of the novel coronavirus. Frontline property management workers performed a gatekeeping role in epidemic prevention by remaining steadfast in duties and striving to maintain a clean and hygienic living environment. They actually played a crucial role in safeguarding public health and promoting the well-being of the community.

As an advocate of the property management industry, the PMSA spares no effort to support the industry. In February 2020, 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" launched by the Government. The scheme provided timely financial support to frontline property management workers and eligible properties. It served as a recognition of and an encouragement for the efforts made by frontline property management workers while relieving the financial burden on the residents arising from the enhanced cleansing work. The PMSA promoted the ASPM extensively in March 2020, and carried out the vetting work through lenient, expeditious and simple procedures, so as to disburse the subsidies to eligible properties and frontline property management workers in the territory for their early benefit.



展望未來

鑑於業界及持份者均期盼及支持發牌制度相關的附屬法例能在2020年內正式通過和實施，監管局將盡快向立法會提交修訂後的附屬法例，以進行「先訂立，後審議」的立法程序。我藉此向物業管理公司及從業員呼籲，在發牌制度實施後早日申領有關牌照。

隨着發牌制度預期2020年內落實，有關物管業操守守則及工作指引亦將相繼推出，讓業界有所依循，以提升物管業的專業性及水平。

總結

隨着發牌制度正式實施，來年本港物業管理業將會邁向新里程，監管局將會致力與各持份者攜手合作，推動業界走向更專業，為物業管理業持續發展及香港成為智慧城市作出貢獻。

最後，我在此衷心感謝在過去一年民政事務總署及監管局成員的鼎力支持、適時指導及提供寶貴意見；同時，我謹代表監管局向兩位卸任成員王國興先生及伍翠瑤博士致意，感謝他們一直盡心盡力竭誠參與監管局的工作。另外，我要感謝監管局前任行政總裁梁棟材先生在任內的努力和付出，讓發牌制度相關附屬法例的草擬工作得以順利進行；同時亦感謝行政辦全體同事，有賴他們的投入和貢獻，並於梁先生離任後分擔各項工作，令監管局的運作及發牌制度的準備工作得以順利進行。

謝偉銓，銅紫荊星章
主席

Looking Ahead

In response to the support and aspiration of the industry and relevant stakeholders, the PMSA will submit the subsidiary legislation on the licensing regime as revised to the Legislative Council as early as possible for the "negative vetting" legislative procedure, with a view to enacting the subsidiary legislation and commencing implementation in 2020. I hereby appeal to property management companies and practitioners for them to apply for licence as soon as possible upon the implementation of the licensing regime.

While the licensing regime is expected to be implemented in 2020, the respective codes of conduct and work guidelines will be issued accordingly for the industry to follow, with a view to upgrading the professional standard of the industry.

Conclusion

With the implementation of the licensing regime, the coming year is going to mark a new milestone for the property management industry in Hong Kong. The PMSA will jointly work with all stakeholders to promote the professionalism of the industry, make contributions for the continuing development of the industry and drive Hong Kong's development as a smart city.

Last but not least, I would like to express my heartfelt gratitude for the full support, timely guidance and invaluable opinions from the Home Affairs Department and Members of the PMSA in the past year. On behalf of the PMSA, I also wish to express my heartfelt gratitude to the two retired Members, Mr Wong Kwok-hing and Dr Jennifer Ng for their devoted and dedicated services to the PMSA over the past years. Besides, I am deeply grateful to the former Chief Executive Officer, Mr Thomas Leung, for his efforts and contributions to pave way for the drafting of the subsidiary legislation on the licensing regime. I also have to thank all the staff serving in the Executive Office who demonstrated great commitments and made unflinching efforts to cope with the work after the departure of Mr. Leung. With their sterling support, the PMSA could continue to operate as normal while the preparatory work for the licensing regime has proceeded smoothly.

Tony TSE Wai-chuen, BBS
Chairperson



行政總裁報告
CHIEF EXECUTIVE
OFFICER'S REPORT

“

落實發牌制度，提升物管服務的水平，推動行業持續發展，與時並進，為市民提供更優質的物管服務。

By enhancing property management services through implementation of the licensing regime and promoting sustainable development of the property management industry, the industry can keep abreast of the times while serving the community with quality services.

”

蕭如彬
行政總裁

Alan SIU Yu-bun
Chief Executive Officer



行政總裁報告

Chief Executive Officer's Report



本人深感榮幸自2020年4月起出任監管局行政總裁，帶領行政辦團隊為落實《物管條例》下的發牌制度作好準備，提升物管服務的水平，令物管服務精益求精。在此感謝監管局成員的帶領及行政辦同事過去一年竭盡所能，齊心協力，支援監管局順暢運作，推動業界發牌制度各項落實工作順利進行。

I am deeply honoured to take up the position of Chief Executive Officer of the PMSA since April 2020 to lead the Executive Office and work with the team to prepare for the licensing regime under the PMSO, with a view to enhancing property management (PM) services and striving for excellence. I wish to express my heartfelt thanks to the PMSA Members and the colleagues of the Executive Office for their dedication to make concerted efforts in the past year which enabled the work of the PMSA, especially the implementation of the licensing regime, to progress smoothly.

發牌制度附屬法例

監管局作為物管業法定監管機構，須透過制訂及執行符合香港情況的發牌制度及配套措施，以履行規管物管服務和推動業界發展的責任。

Subsidiary Legislation on Licensing Regime

Through formulating and implementing a licensing regime and other complementary measures that suit the situation in Hong Kong, the PMSA is tasked as a statutory body to regulate and promote the development of the PM industry.



行政辦自2019年起與業界一直保持緊密溝通，為草擬發牌制度相關附屬法例展開多輪諮詢工作，以平衡各方意見及達致有效規管物業管理公司（物管公司）及物業管理人（物管人）為基礎，制訂一套切實可行的發牌制度。

為了讓業界有充足時間作適應，發牌制度設有三年過渡期，期間物管公司及物管人可選擇，但並不規定必須申領牌照，但過渡期後如無牌經營或執業則屬違法。

有關附屬法例已於2020年第二季刊憲，繼而提交立法會進行「先訂立、後審議」的立法程序。我們期望發牌制度可於2020年下半年正式落實推行。

為配合落實發牌制度，監管局亦同步進行各個範疇的準備工作，包括：

行業專業守則

為了有效提升業界質素、締造誠信專業的行業文化，監管局正着手制訂相關的操守守則及作業標準，為物管從業員提供指引。同時，為確保日後以公平及公正的原則妥善處理物管相關的投訴，監管局將會開展制訂處理投訴機制及紀律研訊程序的工作，為執行規管職責作好準備。

The Executive Office has maintained close communication with the industry since 2019 on the drafting of the subsidiary legislation on the licensing regime and has conducted several rounds of consultation. Through balancing the interests of all parties and effectively regulating property management companies (PMCs) and property management practitioners (PMPs), an appropriate and feasible licensing regime has been formulated.

To allow the industry sufficient time to adapt to the new licensing regime, there will be a three-year transitional period. During the period, PMCs and PMPs may choose, but are not required, to be licensed. However, PMCs and PMPs carrying on their businesses without licences after the transitional period would be an offence.

The subsidiary legislation was already gazetted in the second quarter of 2020 and submitted to the Legislative Council for the "negative vetting" legislative procedure. The licensing regime is expected to commence operation in the second half of 2020.

To tie in with the licensing regime, the PMSA has carried out preparatory work in parallel in various areas as follows:

Code of Conduct

The PMSA is developing a Code of Conduct and related standards for benchmarking the PM industry, providing PMPs with guidance and enhancing quality of service, integrity and professionalism. Besides, the PMSA will set up a complaint handling mechanism and develop disciplinary procedures for regulatory purposes so as to ensure that complaints about PM can be dealt with through a fair and just system.

行政總裁報告

Chief Executive Officer's Report

監管局指明課程

發牌制度實施後的三年過渡期內，未能符合監管局發牌制度下有關持牌準則的學歷及/或專業資格要求，卻擁有相關指明工作經驗的物管從業員如有意在過渡期後繼續在持牌物管公司擔當管理或監督角色，可在過渡期內向監管局申請「臨時物業管理人牌照」(臨時牌照)，並在臨時牌照有效期屆滿前完成監管局的指明課程，便可毋須符合有關學歷及/或專業資格準則，申領正式牌照。

監管局亦於年內邀請了有興趣開辦監管局指明課程的辦學機構提交承辦課程建議書，經過嚴謹的評審程序甄選指明課程的承辦院校。截至2020年3月，共有4間院校獲監管局委托承辦指明課程，預計有關課程可於2020年第4季度開展。

認可專業團體

根據物管人(第1級)牌照的建議持牌準則，申請人必須屬監管局認可的專業團體的會員。為此，監管局於年內制訂了「認可專業團體」的審批準則，並開始接受行業相關的專業學會及團體提交成為監管局「認可專業團體」的申請。截至2020年3月，共有6個專業團體經審核後成為監管局的「認可專業團體」。

PMSA Specified Courses

During the three-year transitional period after the licensing regime comes into operation, PMPs with relevant work experience who wish to continue with their managerial or supervisory work but do not meet the licensing requirements of academic and/or professional qualifications may apply for provisional PMP licences. Upon completion of a PMSA Specified Course within the validity period of a provisional licence, a PMP may apply for a formal licence without fulfilling the requirement on academic and/or professional qualifications.

Over the year, the PMSA has invited interested courses providers to submit proposals for offering PMSA Specified Courses. As of March 2020, four qualified course providers have been appointed by the PMSA through a prudent and rigorous evaluation process to offer the courses. The PMSA Specified Courses are expected to be launched in the fourth quarter of 2020.

Recognized Professional Bodies

In accordance with the proposed criteria for holding a PMP (Tier 1) licence, the applicant must be a member of a professional body recognized by the PMSA. During the year, the PMSA has drawn up criteria for approving recognized professional bodies and have commenced to receive submissions from relevant professional institutes and bodies to become recognized professional bodies. As of March 2020, six professional bodies have been recognized by the PMSA.



政府「物管支援計劃」

監管局於2020年2月下旬接受民政事務總署委托，執行政府「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」）。行政辦於短時間內籌備並開展審批工作，為合資格的樓宇及前線物管員工提供財政支援。

展望未來

為配合開展各項工作，監管局來年會優化其網站，強化網頁的操作及功能，以方便各持份者及市民大眾更容易獲取監管局的最新資訊及加強溝通。

2020年對監管局而言是充滿挑戰的一年，我們會就落實執行發牌制度作好準備；並繼續與業界保持溝通，加強相關宣傳工作，同時鼓勵物管公司和從業員早日申領牌照，為物管服務走向專業化優質化邁出重要一大步。

蕭如彬

行政總裁

（任期由2020年4月20日開始）

註：梁棟材先生於2019年1月1日至7月31日期間為行政總裁

Government “Anti-epidemic Support Scheme for Property Management Sector”

The PMSA was commissioned by the Home Affairs Department to implement the “ASPM” under the “Anti-epidemic Fund” in late February 2020. The Executive Office started the preparatory and vetting work in a timely manner, providing prompt financial support to eligible properties and frontline PM workers.

Looking Forward

To tie in with the undertaking of various tasks, the PMSA is going to enhance its website in the coming year. Existing features of the website would be enhanced with a view to providing convenient access to PMSA’s latest information and stepping up communication with stakeholders and members of the public.

The year 2020 is full of challenges for the PMSA. We will make preparation for the implementation of the licensing regime, continue to strengthen our communication with the industry and enhance our publicity work. We will encourage PMCs and PMPs to apply for licences as soon as the licensing regime is launched, which will be a major step forward to enhance the professionalism and quality of property management services.

Alan SIU Yu-bun

Chief Executive Officer

(Mr SIU’s term of office commenced on 20 April 2020)

Remarks: Mr Thomas LEUNG Tung-choi was the Chief Executive Officer from 1 January to 31 July 2019.



成員

MEMBERS

物業管理業監管局成員名單

Membership of the Property Management Services Authority

主席

謝偉銓議員，銅紫荊星章

Chairperson

Hon Tony TSE Wai-chuen, BBS

副主席

許智文教授，榮譽勳章
(任期由2019年12月1日起)

Vice-chairperson

Professor Eddie HUI Chi-man, MH
(Since 1 December 2019)

王國興先生，銅紫荊星章，榮譽勳章
(2019年11月30日卸任)

Mr WONG Kwok-hing, BBS, MH
(Retired as from 30 November 2019)

成員

陳恒鑌議員，銅紫荊星章，太平紳士

Members

Hon CHAN Han-pan, BBS, JP

陳繼宇博士，太平紳士

Dr Jason CHAN Kai-yue, JP

鄭麗琼女士

Ms CHENG Lai-king

周聯僑先生，榮譽勳章，太平紳士
(任期由2019年12月1日起)

Mr CHOW Luen-kiu, MH, JP
(Since 1 December 2019)

郭岳忠測量師

Sr Dick KWOK Ngok-chung

梁文廣先生，榮譽勳章

Mr Scott LEUNG Man-kwong, MH

伍翠瑤博士，太平紳士
(2019年11月30日卸任)

Dr Jennifer NG Chui-yiu, JP
(Retired as from 30 November 2019)

吳光銘先生

Mr Paul NG Kwong-ming

吳韻宜女士

Ms Wendy NG Wan-yee

譚國榮先生

Mr Ivan TAM Kwok-wing

譚領律先生，榮譽勳章

Mr Stanley TAM Lanny, MH

黃輝成先生

Mr Justin WONG Fai-sing

黃栢欣女士

Ms Annie WONG Pak-yan

甄韋喬博士，榮譽勳章，太平紳士

Dr Mickey YAN Wai-kiu, MH, JP

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

房屋署署長或其代表

Director of Housing or his representative

民政事務總署署長或其代表

Director of Home Affairs or her representative

成員 Members



- | | |
|--|---|
| 1 謝偉銓議員，銅紫荊星章
Hon Tony TSE Wai-chuen, BBS | 5 黃栢欣女士
Ms Annie WONG Pak-yan |
| 2 許智文教授，榮譽勳章
Professor Eddie HUI Chi-man, MH | 6 鄭麗琼女士
Ms CHENG Lai-king |
| 3 李慧婷女士，太平紳士
(民政事務總署署長代表)
Miss Grace LI Wai-ting, JP
(Representative of Director of Home Affairs) | 7 吳光銘先生
Mr Paul NG Kwong-ming |
| 4 吳韻宜女士
Ms Wendy NG Wan-ye | 8 譚領律先生，榮譽勳章
Mr Stanley TAM Lanny, MH |
| | 9 周聯僑先生，榮譽勳章，太平紳士
Mr CHOW Luen-kiu, MH, JP |





- 10 楊耀輝先生
(房屋署署長代表)
Mr Ricky YEUNG Yiu-fai
(Representative of Director of Housing)
- 11 陳恒鏞議員，銅紫荊星章，太平紳士
Hon CHAN Han-pan, BBS, JP
- 12 易志明議員，銀紫荊星章，太平紳士
Hon Frankie YICK Chi-ming, SBS, JP
- 13 陳繼宇博士，太平紳士
Dr Jason CHAN Kai-yue, JP
- 14 譚國榮先生
Mr Ivan TAM Kwok-wing
- 15 郭岳忠測量師
Sr Dick KWOK Ngok-chung
- 16 甄韋喬博士，榮譽勳章，太平紳士
Dr Mickey YAN Wai-kiu, MH, JP
- 17 梁文廣先生，榮譽勳章
Mr Scott LEUNG Man-kwong, MH
- 18 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
- 19 黃輝成先生
Mr Justin WONG Fai-sing

成員 Members



主席 Chairperson

謝偉銓議員
銅紫荊星章

Hon Tony TSE Wai-chuen, BBS

立法會議員
Member, Legislative Council

- 獨立監察警方處理投訴委員會副主席
- 海濱事務委員會委員
- 紀律人員薪俸及服務條件常務委員會委員
- 嶺南大學諮議會成員
- 全國政協委員
- 中國科學技術協會委員
- Vice-chairman, Independent Police Complaints Council
- Member, Harbourfront Commission
- Member, The Standing Committee on Disciplined Services Salaries and Conditions of Service
- Member, The Court of Lingnan University
- Member, The National Committee of the Chinese People's Political Consultative Conference
- Member, The National Committee of the China Association for Science and Technology



副主席 Vice-chairperson

許智文教授
榮譽勳章

Professor Eddie HUI Chi-man, MH

香港理工大學建築及房地產學系教授
**Professor,
Department of Building and Real Estate,
The Hong Kong Polytechnic University**

- 香港房屋協會監事委員會委員
- 上訴審裁團(建築物)成員
- 證券及期貨事務監察委員會房地產投資信託基金委員會成員
- 地產代理監管局成員
- Member, Supervisory Board, Hong Kong Housing Society
- Member, Appeal Tribunal Panel (Buildings)
- Member, Committee on Real Estate Investment Trusts, Securities and Futures Commission
- Member, Estate Agents Authority



陳恒鏞議員
銅紫荊星章，太平紳士
Hon CHAN Han-pan,
BBS, JP

立法會議員
Member, Legislative Council

- 新界社團聯會副理事長
- 新界青年聯會會長
- 龍崗區政協委員
- Vice Chairman, New Territories Association of Societies
- President, Federation of New Territories Youth
- Member, Longgang District Political Consultative Conference



陳繼宇博士
太平紳士
Dr Jason CHAN Kai-yue,
JP

**香港理工大學專業及
持續教育學院資訊科技總監**
**Head of Information
Technology, College of
Professional and Continuing
Education, The Hong Kong
Polytechnic University**

- 創新及科技局創科創投基金諮詢委員會委員
- 勞工及福利局兒童發展基金督導委員會委員
- 律師紀律審裁團成員
- 運輸及房屋局交通審裁處小組成員
- 香港門薩學會主席
- 香港聯合國教科文組織協會協理副會長
- 數碼港企業發展顧問組成員
- Member, The Innovation and Technology Venture Fund, Advisory Committee on Innovation and Technology Bureau
- Member, The Steering Committee on the Child Development Fund, Labour and Welfare Bureau
- Lay Member, Solicitors Disciplinary Tribunal Panel
- Member, Transport Tribunal Panel, Transport and Housing Bureau
- Chairman, Hong Kong Mensa
- Associate Vice President, UNESCO Hong Kong Association
- Member, Entrepreneurship Committee Advisory Group, Cyberport



鄭麗琮女士
Ms CHENG Lai-king

中西區區議會主席
**Chairlady, Central and
Western District Council**

- 賽馬會文物保育有限公司大館諮詢委員會委員
- 市區重建局第14屆中西區分區諮詢委員會委員
- 社會福利署中西南及離島區家庭及兒童服務協調委員會委員
- Member, Tai Kwun Advisory Committee, The Jockey Club CPS Limited
- Member, 14th Central and Western District Advisory Committee, Urban Renewal Authority
- Member, Central Western, Southern and Islands District Co-ordinating Committee on Family and Child Welfare Services, Social Welfare Department

成員 Members



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

新世界建築有限公司
策略總監(建築文化傳承)
Director (Construction Culture
Implementation), New World
Construction Company
Limited

- 職業安全健康局成員
- 建造業訓練委員會委員
- 香港建造業學院管理委員會成員
- 強制性公積金計劃上訴委員會委員
- 香港特別行政區選舉委員會委員
- 香港工會聯合會副會長
- 廣州市政協委員
- Member, Occupational Safety and Health Council
- Member, Construction Industry Training Board
- Member, Hong Kong Institute of Construction Management Board
- Member, Mandatory Provident Fund Schemes Appeal Board
- Member, Election Committee
- Vice President, The Hong Kong Federation of Trade Unions
- Member, Guangzhou Municipality Political Consultative Conference



郭岳忠測量師
Sr Dick KWOK
Ngok-chung

佳定物業管理有限公司
董事長
Managing Director,
Guardian Property
Management Limited

- 香港測量師學會前會長
- 土地及建設諮詢委員會委員
- 物業管理行業培訓諮詢委員會委員
- 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
- Past President, The Hong Kong Institute of Surveyors
- 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



梁文廣先生
榮譽勳章
Mr Scott LEUNG
Man-kwong, MH

政黨支部召集人
Political Party Branch
Coordinator

- 香港房屋委員會商業樓宇小組委員會委員
- 上訴審裁團(建築物)成員
- 審裁小組(管制淫褻及不雅物品)成員
- 九龍社團聯會副秘書長
- 公屋聯會副主席
- Member, Commercial Properties Committee, Hong Kong Housing Authority
- Member, Appeal Tribunal Panel (Buildings)
- Member, Panel of Adjudicators (Control of Obscene and Indecent Articles)
- Deputy Secretary, Kowloon Federation of Associations
- Vice-Chairman, Federation of Public Housing Estates



吳光銘先生
Mr Paul NG Kwong-ming

嘉里物業管理服務有限公司
高級經理 — 物業服務
**Senior Manager – Property
Services, Kerry Property
Management Services Limited**

- 房屋經理註冊管理局前主席
- 英國特許房屋經理學會亞太分會前主席
- 物業管理行業培訓諮詢委員會委員
- 僱員再培訓局物業管理及保安技術顧問
- Past Chairman, Housing Managers Registration Board
- Past Chairman, Chartered Institute of Housing Asian Pacific Branch
- Member, Industry Training Advisory Committee - Property Management
- Technical Advisor, Property Management and Security, Employees Retraining Board



吳韻宜女士
Ms Wendy NG Wan-yee

會計師
Accountant



譚國榮先生
Mr Ivan TAM Kwok-wing

其士國際集團有限公司
副董事總經理
**Deputy Managing Director,
Chevalier International Holdings
Limited**

- 水務諮詢委員會委員
- 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副主席
- 香港特許秘書公會前會長及理事
- 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 Deputy Chairman, General Insurance Council, The Hong Kong Federation of Insurers
- Past President and Council Member, The Hong Kong Institute of Chartered Secretaries
- Past President and Council Member, The Hong Kong Association of Property Management Companies

成員 Members



譚領律先生
榮譽勳章
**Mr Stanley TAM
Lanny, MH**

註冊社工
Registered Social Worker

- 華人永遠墳場管理委員會對外事務委員會副主席
- Vice Chairman, External Affairs Committee, The Board of Management of the Chinese Permanent Cemeteries



黃輝成先生
**Mr Justin WONG
Fai-sing**

雄獅培訓中心有限公司
董事總經理
**General Manager,
Lion Training Centre Limited**

- 物業管理行業培訓諮詢委員會委員
- 香港醫療輔助隊顧問
- 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
- 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



黃栢欣女士
**Ms Annie WONG
Pak-yan**

律師
Solicitor

- 稅務上訴委員會委員
- 交通審裁處小組成員
- 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
- Member, Board of Review (Inland Revenue Ordinance)
- Panel Member, Transport Tribunal
- Member, Standing Committee on Compliance, The Law Society of Hong Kong
- Member, Consents Committee, The Law Society of Hong Kong



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

- 香港服務同盟召集人
- 願景基金會主席
- 香港菁英會副主席
- 公民教育委員會委員
- Convenor, Hong Kong Services Trade Alliance
- Chairman, VQ Foundation
- Vice Chairman, The Y. Elites Association
- 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

- 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
- 獨立監察警方處理投訴委員會副主席
- 香港話劇團理事會第二副主席
- Member, Hong Kong Airport Authority
- Member, Hong Kong Maritime and Port Board
- Member, Hong Kong Logistics Development Council
- Vice-chairman, Independent Police Complaints Council
- 2nd Vice Chairman, Hong Kong Repertory Theatre 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

- 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聯會主席
- 香港童軍東九龍1070旅主席
- 勵賢會會長
- 瑪利諾中學校董
- Member, Advisory Committee on Recycling Fund
- Member, Municipal Solid Waste Charging Support Group
- Chairman, Amoy Gardens Owners Joint Committee
- Chairman, 1070th East Kowloon Group, The Scout Association of Hong Kong
- President, Association of District Ambassador
- School Manager, Maryknoll Secondary School

成員 Members



唐智強先生
太平紳士
Mr Donald TONG Chi-keung, 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

卸任成員 Retired Members



王國興先生
銅紫荊星章，榮譽勳章
Mr WONG Kwok-hing, BBS, MH



伍翠瑤博士
太平紳士
Dr Jennifer NG Chui-riu, JP



機構管治
CORPORATE
GOVERNANCE

機構管治架構
Corporate Governance Structure



監管局是根據《物管條例》成立的法定機構，肩負規管香港物管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符合香港情況的發牌制度及其配套措施，鼓勵和協助物管業及從業員朝着專業化方向發展，為市民提供更優質的物管服務。

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，首屆成員的任期已於2019年11月30日完結。第二屆成員任期由2020年12月1日起生效，為期3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3個類別：

The PMSA is a statutory body established in accordance with the PMSO and is tasked to regulate PMCs and PMPs in Hong Kong as well as to promote professional development of the property management industry. As a statutory regulatory body for the industry, the PMSA encourages and assists the industry and its practitioners to enhance professionalism through formulating and implementing a licensing regime and related complementary measures that suit the situation in Hong Kong, with a view to providing quality property management 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 first term of the PMSA ended on 30 November, 2019. The second term ran from 1 December, 2020 for a period of three years. The current term 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.

機構管治 Corporate Governance

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17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 17.

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:



透過發牌照予物管公司及物管人，規管及管制物管服務的提供

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



推動物業管理業專業行事持正，並提高該專業的能力及專業性

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



維持和提升物業管理業專業的地位

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

委員會

監管局設立了5個屬常設性質的委員會，協助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，而委員會主席及工作小組召集人由監管局成員出任。年內，5個委員會及其轄下的工作小組分別展開會議，並按其工作計劃開展各項工作。各委員會職權範圍及成員名單如下：

Committees

The PMSA has established five Committees which are permanent in nature to assist in handling its heavy 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. Over the year, the five Committees and their Working Groups conducted meetings and rolled out various programmes in accordance with their scheduled work plan. The terms of reference and membership lists of the Committees are as follows:

紀律委員會

紀律委員會的主要職能：

此委員會主要負責協助監管局處理紀律個案。委員會會進行其認為合適的研訊，並就監管局應作出的適當紀律處分提出建議。委員會亦會制訂指引及程序，確保處理紀律個案的一致性 & 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、作業守則或規定。

主席 Chairperson

黃栢欣女士
Ms Annie WONG Pak-yan
(由2019年12月1日起出任)
(Since 1 December 2019)

王國興先生
銅紫荊星章，榮譽勳章
Mr WONG Kwok-hing,
BBS, MH
(2019年11月30日退任)
(Withdrawn from
30 November 2019)

Disciplinary Committee

Major Functions of the Disciplinary Committee:

This Committee is primarily responsible for assisting the PMSA to handle disciplinary cases. It will conduct such inquiry as it may think fit and make recommendations on the appropriate disciplinary actions to be taken by the PMSA. 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, practice or regulations.

成員 Members

梁文廣先生，榮譽勳章
Mr Scott LEUNG Man-kwong, MH

吳光銘先生
Mr Paul NG Kwong-ming

吳韻宜女士
Ms Wendy NG Wan-ye

譚國榮先生 (由2019年12月1日起出任)
Mr Ivan TAM Kwok-wing (Since 1 December 2019)

譚領律先生，榮譽勳章
Mr Stanley TAM Lanny, MH

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

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

機構管治 Corporate Governance

財務及策略發展委員會

財務及策略發展委員會的主要職能：

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，有關授權範圍並不涉及監管局在《物管條例》下的法定職能。

Finance and Strategic Development Committee

Major Functions of the Finance and Strategic Development Committee:

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.

成員 Members

陳繼宇博士，太平紳士
Dr Jason CHAN Kai-yue, JP

周聯僑先生，榮譽勳章，太平紳士（由2019年12月1日起出任）
Mr CHOW Luen-kiu, MH, JP (Since 1 December 2019)

郭岳忠測量師
Sr Dick KWOK Ngok-chung

伍翠瑤博士，太平紳士（2019年11月30日退任）
Dr Jennifer NG Chui-yiu, JP (Withdrawn from 30 November 2019)

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Ms Wendy NG Wan-ye

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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

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

主席 Chairperson

謝偉銓議員
銅紫荊星章

Hon Tony TSE Wai-chuen,
BBS

牌照委員會

牌照委員會的主要職能：

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，以及制訂及檢討有關發牌事項的政策，並向監管局提出建議。

Licensing Committee

Major Functions of the Licensing Committee:

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, registers and other relevant licence documents. Furthermore, it will also review licensing criteria, application fees and licence fees, as well as formulate and review policies relevant to licensing matters, and make recommendations to the PMSA thereon.

主席 Chairperson

許智文教授，榮譽勳章
Professor Eddie HUI Chi-man, MH
(由2019年12月1日出任)
(Since 1 December 2019)

王國興先生
銅紫荊星章，榮譽勳章
Mr WONG Kwok-hing,
BBS, MH
(2019年11月30日退任)
(Withdrawn from
30 November 2019)

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Hon CHAN Han-pan, BBS, JP

陳繼宇博士，太平紳士
Dr Jason CHAN Kai-yue, JP

鄭麗琮女士（由2019年12月1日起出任）
Ms CHENG Lai-king (Since 1 December 2019)

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Dr Jennifer NG Chui-yiu, JP (Withdrawn from 30 November 2019)

吳光銘先生
Mr Paul NG Kwong-ming

譚國榮先生（2019年11月30日退任）
Mr Ivan TAM Kwok-wing (Withdrawn from 30 November 2019)

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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

機構管治 Corporate Governance

作業及審核委員會

作業及審核委員會的主要職能：

此委員會負責協助監管局制定和檢討操守守則及作業守則，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 of the Practice and Assessment Committee:

This Committee is responsible for assisting the PMSA to draw up and review the codes of conduct and the codes of practice 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.

主席 Chairperson

譚國榮先生
Mr Ivan TAM Kwok-wing

(由2019年12月1日起出任)
(Since 1 December 2019)

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

(2019年11月30日退任)
(Withdrawn from
30 November 2019)

成員 Members

鄭麗琼女士
Ms CHENG Lai-king

許智文教授，榮譽勳章
Professor Eddie HUI Chi-man, MH

郭岳忠測量師
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Mr Scott LEUNG Man-kwong, MH (Withdrawn from 30 November 2019)

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Dr Mickey YAN Wai-kiu, MH, JP

房屋署署長或其代表
Director of Housing or his representative

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

專業發展委員會

專業發展委員會的主要職能：

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，並會執行持續專業發展的規定。

Professional Development Committee

Major Functions of the Professional Development Committee:

In order to enhance professionalism in the property management 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 the local tertiary institutions in providing training to individuals and administer continuing professional development requirements.

主席 Chairperson

許智文教授
榮譽勳章
Professor Eddie HUI Chi-man,
MH

成員 Members

陳恒鑌議員，銅紫荊星章，太平紳士
Hon CHAN Han-pan, BBS, JP

陳繼宇博士，太平紳士
Dr Jason CHAN Kai-yue, JP

鄭麗琮女士（2019年11月30日退任）
Ms CHENG Lai-king (Withdrawn from 30 November 2019)

郭岳忠測量師
Sr Dick KWOK Ngok-chung

梁文廣先生，榮譽勳章（由2019年12月1日起出任）
Mr Scott LEUNG Man-kwong, MH (Since 1 December 2019)

吳光銘先生（由2019年12月1日起出任）
Mr Paul NG Kwong-ming (Since 1 December 2019)

譚國榮先生（2019年11月30日退任）
Mr Ivan TAM Kwok-wing (Withdrawn from 30 November 2019)

黃輝成先生
Mr Justin WONG Fai-sing

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Ms Annie WONG Pak-yan

房屋署署長或其代表
Director of Housing or his representative

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

機構管治

Corporate Governance

行政辦事處

監管局行政辦協助及支援監管局執行物管規管、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(i)規管事務和(ii)營運及服務兩大類別的工作。「規管事務」分支下設有牌照部、規管事務及紀律研訊部、投訴及執行部和法律事務部；而「營運及服務」分支則設有行政部(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2020年3月，行政辦的員工人數為25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計劃於2020年第三季落實，監管局預期於下個年度才會有牌照費收入。因此，本年度監管局收入主要來自徵款。

監管局本年度的總收入及支出分別為港幣3,158萬元及港幣2,876萬元，盈餘為港幣282萬元。主要支出為員工薪酬、辦公室租賃及相關開支，共約港幣2,300萬元，佔總支出的百分之八十。

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港幣26萬元。由於預期監管局來年的徵款收入會受到各種因素影響而減少，為了預留足夠資金以維持正常運作，監管局本年度完結前向政府申請並獲批准將有關貸款的本金還款期延遲3年，第一期本金港幣440萬元的還款期由2020年4月1日延至2023年4月1日。

Executive Office

The PMSA Executive Office assists and supports the PMSA in discharging regulatory duties in respect of property management, promoting industry edges, boosting the development of professionalism in the trade and 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 (i) Regulatory and (ii) Operation and Service branches respectively. Under the "Regulatory" branch are the Licensing Division, the Regulatory and Disciplinary Division, the Complaints and Enforcement Division, and the Legal Affairs Division; 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 2020, the PMSA Executive Office had 25 staff.

Financial Highlights

The PMSA is a self-financing statutory body. Its income is 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. With the implementation of the licensing regime for the property management industry in the third quarter of 2020, it is expected that the PMSA will not have licence fee income until the next year. Therefore, the income of this year was mainly derived from levy.

Total income and expenditure of the PMSA for the year were HK\$31.58 million and HK\$28.76 million respectively. This resulted a surplus of HK\$2.82 million. Staff costs and office accommodation and related costs of HK\$23 million accounted for 80% of the total expenditure.

In the initial setup period, the PMSA has applied for a loan of HK\$22 million from the Government Loan Fund. The relevant interest expense paid for this year was HK\$0.26 million. Since a drop in the levy income of the coming year was expected due to numerous factors, the PMSA had obtained approval from the Government at the end of the year to defer its loan repayment so as to maintain sufficient reserve for sustaining its normal operation. The commencement date of repayment has been deferred for three years from 1 April 2020 to 1 April 2023.

監管局需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。李福樹會計師事務所在2019-20財政年度繼續擔任監管局的外聘核數師，於本財政年度內為監管局提供審計服務。

2019-20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。

過去一年，由於新型冠狀病毒疫情爆發及中美貿易磨擦以至環球經濟放緩，本港物業成交量受到一定程度的影響，監管局的徵款收入於下半年度明顯減少。由2019年11月至2020年3月期間，相關徵款收入較去年同期減少超過百分十七。

截至2020年3月31日，監管局的徵款收入約港幣3,100萬元，當中涉及約8萬8千宗物業交易。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。由於《徵款規例》已實施接近兩年，公眾對繳付徵款的安排已有一定認識，故年內監管局只處理了129宗欠交或逾期繳付徵款的個案，涉及罰款額港幣17萬元，較去年下降了百分之六十。

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 were audited by an external auditor appointed by the PMSA. F. S. Li & Co. was re-appointed by the PMSA as external auditor to provide audit services for the financial year 2019-20.

Review of Major Work in 2019-20

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.

Over the past year, the slowing down of the global economy impacted by the outbreak of the novel coronavirus epidemic and the US / Mainland trade conflicts has a negative impact on the volume of local property transactions. The levy income significantly decreased in the second half of the financial year. Between November 2019 and March 2020, the income generated from levy has dropped more than 17% as compared with the same period last year.

As of 31 March 2020, the PMSA has received a total levy income of HK\$31 million from around 88,000 transactions. According to sections 57 and 58 of the PMSO, late payment or non-payment of levy are 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. Since the Regulation has been implemented for almost two years and the public has become more familiar with the levy payment arrangement, there were only 129 cases of outstanding or late payment during the year, involving a total penalty of HK\$0.17 million, which represents a reduction of 60% as compared with last year.

發牌制度

籌備工作

過去一年，監管局其中一項重點工作是推動落實物管公司及物管人的發牌制度。監管局代表於2019年6月出席了立法會民委會會議，就建議的發牌制度作介紹。為進一步聽取及廣納不同持份者的意見，與業界凝聚共識，監管局於會後再開展了另一輪諮詢工作，包括發專函予18區區議會、在監管局網頁上載有關發牌制度的最新資訊、透過舉辦簡介會、應邀出席區議會轄下的委員會會議、出席專業學會及業界團體舉辦的活動等不同渠道，與業內人士、專業學會及業界組織進行會面，以及就發牌制度附屬法例草擬文本的進一步修訂交流意見。

監管局收集各持份者對發牌制度的意見後，全面剖析箇中關注及細節，在仔細考慮和平衡多方面的意見後，適當地優化了落實建議發牌制度的附屬法例的草擬文本，使有關條文更清晰和完善，以配合業界未來發展。就附屬法例草擬文本作出的修改，監管局已與業界作出充分溝通，並普遍獲得業界支持。

「認可專業團體」

物業管理人(第1級)牌照的其中一個建議持牌準則，是申請人須為監管局認可的物業管理相關專業團體的會員。為此，監管局擬訂「認可專業團體」必須符合的準則，包括與香港物業管理業的相關性、招收會員的準則、專業操守的規管機制、對會員持續專業發展的要求，以及團體的認受性。任何團體如有意成為「認可專業團體」，可向監管局遞交意向書及相關資料。截至2020年3月31日，監管局認可的專業團體共有6個，名單已於監管局網頁公布。

立法程序

監管局計劃於2020年第二季向民委會匯報有關落實發牌制度的最新進展，同時向立法會提交相關附屬法例，進行「先訂立、後審議」的立法程序。此外，為配合實施發牌制度，監管局已同步準備相應的發牌配套工作，包括制訂有關牌照申請的審批政策及流程，以及擬備申請文件、牌照及物管人證等。

Licensing Regime

Preparatory Work

A key task of the PMSA over the past year was to drive for the implementation of the licensing regime for PMCs and PMPs. Representatives of the PMSA attended the meeting of the Panel on Home Affairs of the Legislative Council in June 2019 to introduce the proposed licensing regime. To further listen to and receive views from different stakeholders, and to reach consensus with the industry, the PMSA has conducted a further round of consultation, which included writing to the 18 District Councils, publishing the latest information in respect of the licensing regime at the PMSA's website, meeting members of the industry, professional institutes and trade associations to further exchange views on the draft subsidiary legislation, organising briefing sessions, attending committee meetings under the District Councils and participating in events organised by professional institutes, etc.

Upon collection, analysis and detailed consideration of the different views of the stakeholders on the licensing regime, the PMSA has properly refined the draft subsidiary legislation with much clearer and improved provisions to meet the needs for future development of the industry. After thorough communication, the draft subsidiary legislation as revised was largely supported by the industry.

Recognized Professional Bodies

One of the proposed criteria for holding a PMP (Tier 1) licence is that the applicant has to be a member of a property management related professional body recognized by the PMSA (RPB). To this end, the PMSA has set out the required criteria for RPBs, including relevance to the property management profession in Hong Kong, membership criteria, mechanism to regulate professional conduct, requirement on continuing professional development of members, and the recognition of the organisation. Organisations intended to be recognized as RPBs have to submit expression of interest and related information to the PMSA for assessment. As of 31 March 2020, 6 professional bodies have been recognized by the PMSA, with their names listed out in the PMSA's website.

Legislative procedure

The PMSA has planned to report the latest updates on the implementation of the licensing regime to the Panel on Home Affairs in the second quarter of 2020, and the related subsidiary legislation will be submitted to the Legislative Council for the "negative vetting" legislative procedure. To cope with the implementation of the licensing regime, the PMSA has started working on the corresponding measures including the development of relevant policy and procedures for vetting and approval of licence applications and the design of application documents, certificates and licence cards, etc.

專業發展

監管局另一項主要工作是鼓勵從業員進修和推動各持份者協作，以促進物管專業持續發展，從而提升物管服務的專業水平。監管局於年內籌備推出監管局指明課程，以配合發牌制度實施後的三年過渡期安排。

監管局指明課程

為配合實施發牌制度，監管局於年內積極進行提供指明課程的各項籌備工作，包括制定課程大綱，並透過嚴謹的甄選制度，就提供課程機構的辦學能力及資源、課程設計及發展、課程費用及資助等範疇來甄選承辦指明課程的院校，以確保指明課程的質素和保證收費合理。此外，監管局亦協調各院校提供指明課程的授課地點以覆蓋港島、九龍及新界地區，便利從業員於工餘時間修讀指明課程。

現時有四間院校獲監管局委托承辦指明課程，監管局於2020年初已與其簽訂相關服務協議書。承辦院校其後隨即展開跟進工作，包括進行校內學術和質素保證審批、申請把指明課程納入資歷名冊及可獲發還持續進修基金款項的課程名單等。有關院校會於發牌制度實施後的6個月內推出指明課程，課程及報名詳情會於2020年第三季公布。

持續專業發展計劃

為提升物業的服務專業水平，監管局期望透過引入持續專業發展計劃，鼓勵行業培育持續進修的文化，邁向更專業化發展。監管局參考了「認可專業團體」、不同法定機構及其他行業專業團體的持續專業發展計劃內容後，已開展探討監管局持續專業發展計劃框架的工作，以及研究相關計劃的實施時間表。

監管局會與業界團體、政府部門及公營機構研究合辦物業管理相關培訓活動的可行性，並透過各大專院校鼓勵物業管理相關課程畢業生投身行業，推動物業管理持續發展。

Professional Development

Another major task of the PMSA is to encourage PMPs to pursue continuing studies and to promote collaboration between stakeholders, so as to foster a sustainable development of the property management profession, and to enhance the professionalism of property management services. Over the past year, the PMSA has carried out preparation work to facilitate the launching of the PMSA Specified Courses, which tie in with the implementation of the three-year transitional arrangement after the commencement of the licensing regime.

PMSA Specified Courses

To facilitate the implementation of the licensing regime, the PMSA has made active efforts during the year to prepare for the roll-out of the PMSA Specified Courses, including the development of course syllabus and the selection of the appointed course providers through a stringent assessment process. To ensure the quality of the PMSA Specified Courses, the competency of the institutions and the resources available, the course design and development, course fees and subsidies offered by the course providers were the major factors for consideration when selecting institutions for the provision of the Specified Courses. In addition, the PMSA has coordinated with the institutions for delivering the Specified Courses at locations covering the Hong Kong Island, Kowloon and the New Territories, so that practitioners could conveniently attend the Specified Courses in their spare time.

Currently there are four institutions which have been appointed by the PMSA to provide the Specified Courses and respective service agreements had been signed in early 2020. The course providers have subsequently started the follow-up work, including the conduct of internal academic and quality assurance assessment, application for inclusion of the courses in the Qualifications Register, as well as the Reimbursable Courses List under the Continuing Education Fund, etc. The institutions will launch the PMSA Specified Courses within six months after the commencement of the licensing regime. Programmes and application details will be announced in the third quarter of 2020.

Continuing Professional Development Scheme

To enhance the professionalism of property management services, the PMSA is keen to encourage the industry to develop a culture of continuing education and to enhance the quality and professionalism of the industry by introducing a continuing professional development scheme (CPD scheme). Taking reference from the CPD schemes of the RPBs, different statutory bodies and professional bodies of other industries, the PMSA has planned to carry out research to facilitate the formulation of the framework and the implementation schedule for the PMSA CPD scheme.

The PMSA will study the feasibility of co-organising training programmes in relation to property management with industry organisations, Government departments and public bodies. Graduates of property management related programmes will be encouraged through various institutions to join the profession and to support a sustainable development of the industry.

投訴及查詢

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

截至2020年3月，行政辦接獲並處理共451宗查詢及投訴，平均每月接獲及處理38宗。查詢/投訴人主要為物業業主，而涉及的物業以住宅為多。投訴主要涉及物管公司處理投訴不當、前線物管員工失職、未有跟進或延誤公用部分的維修及保養、保安服務不足、沒有適當處理滋擾或佔用公用地方，以及拒絕或拖延提供有關財務文件及紀錄等。此外，監管局亦收到建議的發牌制度下就有關物管服務規管事宜的意見，顯示發牌制度是其中一項廣受關注的議題。

雖然發牌制度尚未實施，但監管局一直協助促進業主及物管公司之間的溝通，在接獲查詢及投訴後會盡快聯絡投訴人及相關物管公司和職員作了解。如有需要，監管局會派員到相關物業作實地視察，以進一步了解有關個案的詳情，並盡量提供協助。相關資料亦會記錄存檔，以供日後制訂有關操守守則時作參考之用。

為配合實施發牌制度，監管局已制定一套一般性操守守則，為業界提供實務指引，並會於發牌制度實施後刊憲推行。同時，監管局亦正草擬其他單元守則，如物管公司處理投訴機制、物管公司須有效控制物管業務等，藉以提升物管服務的專業水平。

Complaints and Enquiries

The PMSA has been communicating with various stakeholders and the public through different channels such as meeting, telephone call and email, etc., aiming to properly and effectively deal with the opinions, enquiries and complaints received in respect of property management services.

As of March 2020, the PMSA has received and processed 451 complaints and enquiries, an average of 38 cases per month. Complaints and enquiries came mainly from property owners of residential properties, and their complaints were mainly about mishandling of complaints, dereliction of duties in respect of frontline property management staff, failure or delay in taking follow-up action about repair and maintenance works of public facilities, inadequate provision of security services, inappropriate handling of nuisance or occupation of public spaces, as well as refusal or delay in providing relevant financial records or documents, etc. Moreover, the PMSA has also received opinions about the regulation of property management services under the proposed licensing regime, which reflected that the licensing regime has attracted widespread attention.

Although the licensing regime has yet to come into operation, the PMSA has been facilitating communications between property owners and PMCs, and has proactively approached the complainants and the respective PMCs and their staff upon receipt of the enquiries or complaints. Site visits to the properties concerned were made, where necessary, in order to gather further information and to provide necessary assistance. Records of the complaints and enquiries are kept as reference for preparation of related codes of conduct at a later stage.

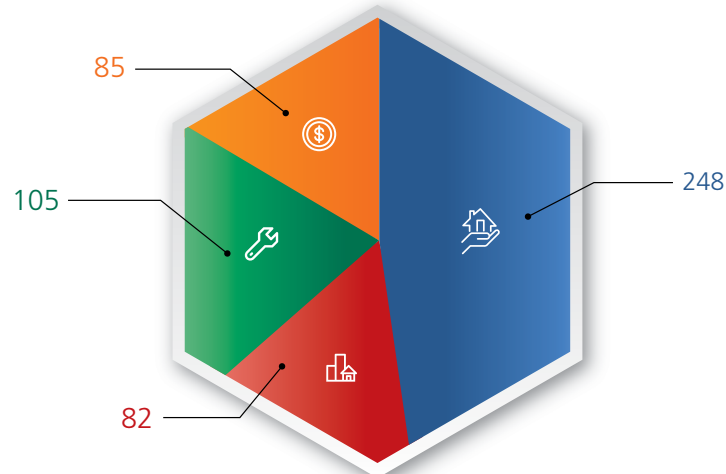
To facilitate the launch of the licensing regime, the PMSA has formulated the general code of conduct which provides the industry with practical guidance and which would be gazetted upon commencement of the licensing regime. Codes on other areas to enhance the professionalism of the property management services, such as complaints handling mechanism of the PMCs, exercising effective control over property management business of the PMCs, etc., are also under preparation.

投訴及查詢數字 Statistics on Complaints and Enquiries



- [#] 有關投訴事項包括：牽涉刑事罪行(例如：貪污、圍標等)、針對業主組織的事宜、有關私人物業的滲水情況和涉及公契的爭議等。
[#] Examples of complaints include those involving criminal offences (e.g. corruption, bid rigging, etc.), complaints against owners' organisations, water seepage in private residential flats and disputes related to deed of mutual covenant, etc.

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



關於物業的財務及資產管理
Finance and asset management
 (例如財政預算及賬目不清晰；沒有按時準備財務報表)
 (e.g. budgeting and accounts not clear enough; delay in preparing financial reports)

物業的維修、保養及改善
Repair, maintenance and improvement
 (例如沒有或延誤維修及更換已老化及損毀的喉管或外牆)
 (e.g. failure or delay in the repair and replacement of old and defective water pipes or external wall)

關於物業的一般管理服務
General management services
 (例如沒有跟進業戶的投訴；沒有協助安排管理委員會/業主委員會會議)
 (e.g. failure to handle complaints from owners or arrange management committee/owners' committee meeting)

物業所處環境的管理
Management of the property environment
 (例如物業環境的清潔衛生問題包括沒有按時收集垃圾、公用垃圾筒沒有加蓋、夜間保安員不足)
 (e.g. hygiene problem in respect of property environment like failure to collect refuse on schedule or cover garbage bin properly, or insufficient deployment of security guards for night duty)

機構管治 Corporate Governance

對外溝通

為配合即將實施的發牌制度，監管局於年內積極地透過多元渠道，向不同持份者推廣有關發牌制度的資訊，從而加深公眾的認識。

與持份者溝通

為加深業界對發牌制度的了解，監管局與不同持份者，包括業界組織、專業學會、業主組織、公共機構、大專院校及立法會議員等進行多次會面，同時亦向18區區議會就發牌制度發出信函，並應邀出席區議會轄下委員會的會議，以加強監管局與各方的溝通及交流。此外，監管局亦積極與各區民政事務處聯絡，透過其定期舉辦的「私人樓宇管理課程」向當區的業主組織代表介紹草擬中的發牌制度附屬法例。

積極參與業界活動

為加強監管局與業界組織的連繫，監管局接受多個業界組織、專業學會及物業管理公司的邀請，出席各類業界活動，如研討會及講座等，向參與活動人士介紹發牌制度相關的附屬法例，加強與持份者之間的溝通。

此外，監管局亦不時透過電郵發出公告，提示業界有關落實發牌制度的最新資訊，以及與業界關係密切的事項。在新型冠狀病毒疫情爆發期間，監管局多次發出公告，提示物管公司留意其管理物業的衛生情況，加強疫情防護裝備，以減低病毒於社區傳播的風險。

加強傳媒關係

年內，監管局舉辦了2場傳媒活動及發出了6份新聞稿，適時向傳媒簡報有關監管局草擬附屬法例的進展。監管局主席及行政辦代表亦多次接受傳媒採訪，介紹發牌制度的內容。

External Communications

To tie in with the implementation of the licensing regime, the PMSA has actively disseminated the related information to different stakeholders through various channels during the year, with a view to enhancing public understanding of the regime.

Communicating with Stakeholders

The PMSA has met with various stakeholders, including industry associations, professional bodies, owners' organisations, public bodies, tertiary institutions as well as Members of the Legislative Council with the aim to strengthening the industry's understanding of the licensing regime. The PMSA has written to the 18 District Councils about the licensing regime, and attended District Councils' committee meetings to reinforce communication and facilitate exchange of views. In addition, the PMSA has been proactively communicating with various District Offices to introduce the draft subsidiary legislation on the licensing regime to owners' organisations through regularly organised "Quality Building Management Training Courses".

Active Participation in Industry Events

To strengthen the connection with the industry, the PMSA has attended various events organised by industry associations, professional bodies and PMCs including conferences and seminars, through which the PMSA introduced the subsidiary legislation on the licensing regime and thus enhanced communication with the stakeholders.

Furthermore, the PMSA has kept the industry posted about the latest development of the licensing regime and matters of concern by issuing notices through email from time to time. A number of notices were issued during the outbreak of the novel coronavirus to bring to PMCs' attention the hygiene matters in respect of their properties and the enhancement of protective equipment in order to reduce the risk of spreading the virus in the community.

Strengthening Media Relations

During the year, the PMSA has organised two media gatherings and issued six press releases to update the media timely on progress of the draft subsidiary legislation. The PMSA Chairperson and representatives of the Executive Office also attended media interview to introduce the details of the licensing regime.

加強監管局形象

品牌形象與機構商標不可分割。為了進一步提升監管局的形象，行政辦編製了《物業管理業監管局機構形象手冊》，以優化其標誌設計，彰顯其品牌的獨特性。

此外，為配合實施發牌制度，讓物管公司、物管人、業主組織，以至公眾人士能在網上獲取有關發牌制度的最新資訊，監管局已於2020年初開展網站更新工程，除網站設計有所更新外，新網站的功能將會大大提升使用人士的體驗。新網站將於下個年度推出。

物業管理業界抗疫支援計劃

2020年初，新型冠狀病毒肆虐，疫情對香港社會各界帶來了不同程度的衝擊。政府特別設立了「防疫抗疫基金」，為不同行業提供支援。「防疫抗疫基金」下設有「物管支援計劃」，旨在肯定前線物管員工在防疫抗疫工作所付出的努力及為其提供財政支援。監管局於2020年2月下旬接受民政事務總署委托作為「物管支援計劃」的執行機構，負責處理有關計劃的查詢、推廣、申請、審批，以及各項後續跟進工作。

監管局本着「宜簡不宜繁」、「宜鬆不宜緊」及「宜快不宜慢」的方針，迅速地開展各項籌備工作，包括招聘人手、設置各項所需的辦公室設施，如電腦設備和熱線電話系統，以及製作「物管支援計劃」專屬網站以發放計劃相關的各項資訊等。

為了讓合資格申請人士知悉計劃內容及申請詳情，行政辦在2020年3月內舉辦了多場實體及網上簡介會，除解釋計劃申請細節外，並解答申請人士的提問。為鼓勵全港合資格樓宇的物管公司及業主組織盡快遞交資助申請，監管局亦推出一系列的宣傳項目，包括安排媒體訪問、發出新聞稿、電台及報章宣傳推廣、派發宣傳單張、以電郵及手機通訊應用程式 WhatsApp發放電子宣傳資訊等，冀能令前線物管員工盡早受惠。計劃的申請截止日期為2020年4月15日。

Enhancing Corporate Image

Brand image is more than a logo for business. To further develop the corporate image of the PMSA, the Executive Office has published the Corporate Identity Manual to optimise the design of its visual identity and signify its uniqueness.

To facilitate PMCs, PMPs, owners' organisations and the public to obtain the latest information about the licensing regime, the PMSA has carried out a website revamp exercise in early 2020. Apart from upgrading the design, the usability of the new website will be improved to enhance user experience. The new website is expected to be launched in the coming year.

"Anti-epidemic Support Scheme for Property Management Sector"

In early 2020, the novel coronavirus epidemic has, to different extents, adversely impacted on the various sectors of the community of Hong Kong. The Government has therefore established the "Anti-epidemic Fund" to provide financial assistance and relief to different sectors. The ASPM under the "Anti-epidemic Fund" aims to recognize the contributions of frontline property management workers who have been doing their utmost to help fight the virus as well as to provide them with financial support. In late February 2020, the PMSA was commissioned by the Home Affairs Department to implement the ASPM with tasks including enquiries handling, publicity, vetting applications, disbursement of funds, as well as various follow-up work.

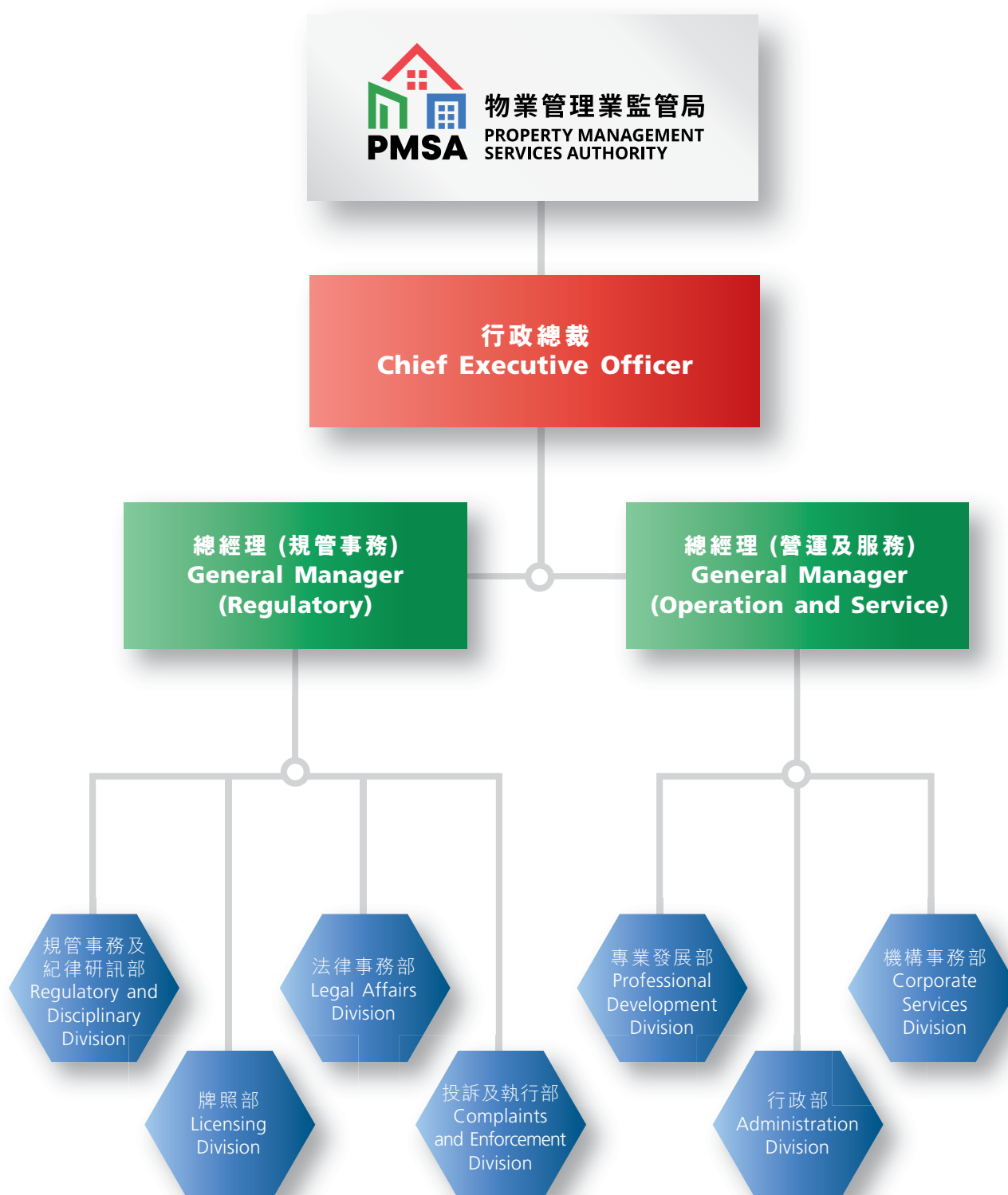
To deliver the scheme through simple, lenient and expeditious procedures, the PMSA has carried out preparation work efficiently, which included staff recruitment, purchase of office equipment such as computer and hotline telephone system, as well as the setting up of a designated website to disseminate ASPM related information.

To enhance the understanding of eligible applicants about the application details of the ASPM, the Executive Office conducted various briefing sessions and webinars in March 2020 to explain the scheme and deal with enquiries. In addition, a series of publicity activities including media interview, issuance of press release, radio commercial and advertisements on newspapers, distribution of pamphlets, electronic direct mailing, and information dissemination via WhatsApp, etc. had been carried out to encourage early submission of applications by the PMCs and owners' organisations of eligible properties for the early benefit of the frontline property management workers. The application deadline of the ASPM was 15 April 2020.

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 陳彧彤女士
Ms Pandora CHAN
總經理（營運及服務）
General Manager
(Operation and Service)

4 劉淑莪女士
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)



活動剪影 EVENTS AND ACTIVITIES

活動剪影 Events and Activities

28.4.19

監管局行政辦職員於第9屆全港保安及物業管理急救比賽2019暨頒發保安及物業管理救人星章典禮擔任頒獎嘉賓。

Staff members of the PMSA Executive Office attended the 9th Security and Property Management Industry First Aid Competition cum Security and Property Management Rescue Star Award Ceremony as guests for award presentation.

20.5.19

監管局就發牌制度的細節與多個專業團體會面。

The PMSA met with various professional bodies to explain the details of the licensing regime.



監管局就草擬中的發牌制度與傳媒茶聚。

The PMSA held a media briefing session to introduce the draft licensing regime.



04.2019

05.2019

7.5.19

監管局主席在國際物業管理設施協會（香港分會）舉辦的「Integrate 2019」研討會中就《物管條例》發表演講。

The Chairperson of the PMSA delivered a presentation on the PMSO at “Integrate 2019” organised by the Hong Kong Chapter of International Facility Management Association.



21.5.19

監管局與香港物業管理師學會、香港地產行政師學會及香港物業管理聯會會面，講解發牌制度內容。

The PMSA met with the Hong Kong Institute of Certified Property Managers, the Hong Kong Institute of Real Estate Administrators, and the Federation of Hong Kong Property Management Industry to discuss the details of the licensing regime.



25.6.19

監管局主席於《物業管理周2019 — 優秀從業員頒獎典禮》擔任主禮嘉賓，並發表「香港物業管理業的新里程」的演講。

The Chairperson of the PMSA attended the “Property Management Week 2019 – Excellent Practitioners Award Ceremony” as the Guest-of-Honour and delivered a speech entitled “The new milestone of property management industry in Hong Kong”.



6.8.19

監管局行政辦舉辦發牌制度簡介會，向業主組織介紹草擬中的發牌制度各項細節。

The PMSA Executive Office organised briefing session on the licensing regime for owners' organisations to introduce the details of the proposed licensing regime.



06.2019

07.2019

08.2019

24.5.19

監管局就發牌制度與多個物業管理相關組織會面。
The PMSA met with the representatives of several property management related organisations on the licensing regime.



30.7.19

監管局與多個業主組織會面，介紹草擬中的發牌制度。

The PMSA met with various owners' organisations to introduce the proposed licensing regime.



活動剪影 Events and Activities

14.8.19

監管局與香港物業服務公司協會會面及介紹草擬中的發牌制度內容。

The PMSA met with the Hong Kong Association of Property Services Agents to introduce the proposed licensing regime.



26.9.19

監管局行政辦職員出席由香港房屋經理學會、房屋經理註冊管理局及英國特許房屋經理學會亞太分會合辦的講座並擔任演講嘉賓，就「《物業管理服務條例》發牌制度建議要點」發表演講。



Staff members of the PMSA Executive Office attended the seminar jointly organised by the Hong Kong Institute of Housing, the Housing Managers Registration Board, and the Chartered Institute of Housing Asian Pacific Branch as the guest speaker and delivered a speech on "Highlights of the proposed licensing regime under the Property Management Services Ordinance".

08.2019

12.8.19

監管局為物業管理公司及物業管理從業員舉辦發牌制度簡介會。

The PMSA organised briefing sessions on the licensing regime for property management companies and property management practitioners.



16.8.19

監管局行政辦職員於皇家特許測量師學會主辦的《物業管理業發牌制度建議簡介會》介紹草擬中的發牌制度。

Staff members of the PMSA Executive Office introduced the proposed licensing regime at the "Briefing session of the proposed licensing regime of the property management industry" organised by the Royal Institution of Chartered Surveyors.

09.2019

28.8.19

監管局主席於香港物業管理聯會主辦的《物業管理服務條例研討會》介紹草擬中的發牌制度。

The Chairperson of the PMSA introduced the proposed licensing regime at the "Property Management Services Ordinance Seminar" organised by the Federation of Hong Kong Property Management Industry.

2.10.19

監管局主席獲邀出席由英國特許房屋經理學會亞太分會、香港物業管理公司協會及香港房屋經理學會合辦的2019年聯合房屋專業人員周年晚宴。

The Chairperson of the PMSA was invited to attend the Joint Housing Professionals Annual Dinner 2019 co-organised by the Chartered Institute of Housing Asian Pacific Branch, the Hong Kong Association of Property Management Companies, and the Hong Kong Institute of Housing.



24.10.19

監管局主席獲邀出席香港設施管理學會20周年晚宴暨卓越設施管理獎10周年頒獎典禮。

The Chairperson of the PMSA was invited to attend the Hong Kong Institute of Facility Management 20th Anniversary Dinner Reception cum Excellence in Facility Management Award 10th Anniversary Award Presentation Ceremony.



10.2019

15.10.19

監管局主席獲邀出席香港物業服務公司協會2019-2021年委員就職典禮。

The Chairperson of the PMSA was invited to attend the Inauguration Ceremony 2019-2021 of the Hong Kong Association of Property Services Agents.

16.10.19

監管局行政辦職員出席在深圳會展中心舉辦的「2019中國國際物業管理產業博覽會」，向與會者就「香港物業的監管制度」發表演講。Staff members of the PMSA Executive Office attended the China International Property Management Industry EXPO 2019 at Shenzhen Convention and Exhibition Center as a speaker and delivered a speech regarding "The licensing regime of Hong Kong property management industry" at the forum.



25.10.19

監管局行政辦職員於荃灣民政事務處主辦的「荃灣區私人樓宇管理證書課程」介紹《物業管理服務條例》。

Staff members of the PMSA Executive Office introduced the PMSO at the "Private Buildings Building Management Certificate Course" organised by the Tsuen Wan District Office.

活動剪影 Events and Activities

31.10.19

監管局主席獲邀出席屋宇設備運行及維修行政人員學會第19周年周年晚宴。

The Chairperson of the PMSA was invited to attend the Building Services Operation and Maintenance Executives Society 19th Anniversary and Annual Dinner.

12.11.19

監管局舉辦傳媒茶聚，由主席與傳媒分享將於2020年實施的物業管理服務發牌制度及其所帶來的正面作用，以及如何減少業主與物業管理公司之間的誤會。



The PMSA held a media gathering at which the Chairperson provided the press with updates on the property management services licensing regime which would be implemented in 2020, and explained how to minimise misunderstandings between owners and property management companies.

監管局主席獲邀出席香港測量師學會2019年周年晚宴。

The Chairperson of the PMSA was invited to attend the Hong Kong Institute of Surveyors Annual Dinner 2019.

10.2019

11.2019

12.2019

30.10.19

監管局行政辦職員獲邀向香港理工大學建築及房地產學系學生介紹《物業管理服務條例》。

Staff members of the PMSA Executive Office were invited to introduce the PMSO to the students of the Department of Building and Real Estate, the Hong Kong Polytechnic University.



11.11.19

監管局行政辦職員獲邀與環境保護署會面，就本地電動車充電設施情況進行交流。

Staff members of the PMSA Executive Office were invited to meet with the Environmental Protection Department for discussion on the charging facilities for electric vehicles in Hong Kong.



2.12.19

監管局與首批「認可專業團體」會面。

The PMSA met with the first batch of Recognized Professional Bodies.



20.1.20

監管局主席獲邀以主禮嘉賓身份參與資歷架構秘書處物業管理業行業培訓諮詢委員會成立十五周年慶祝典禮。The Chairperson of the PMSA was invited to participate in the 15th Anniversary Celebration for the Establishment of Property Management Industry Training Advisory Committee of Qualifications Framework as Guest-of-Honour.



6.3.20

監管局舉辦首個「物管支援計劃」簡介會，向業界團體介紹計劃內容及回答有關申請的查詢。

The PMSA organised the first briefing session on the “Anti-epidemic Support Scheme for Property Management Sector” for providing industry organisations with details of the scheme and answering application enquiries.



01.2020

02.2020

03.2020

14.1.20

監管局行政辦職員獲邀於國際物業管理設施協會(香港分會)舉辦的工作坊上，就「草擬中的物業管理發牌制度」發表演講。

Staff members of the PMSA Executive Office were invited to give a presentation on “Proposed Property Management Licensing Regime” at the workshop organised by the Hong Kong Chapter of International Facility Management Association.



28.2.20

時任民政事務局局長劉江華先生到訪監管局，感謝監管局接受民政事務總署委托作為政府「防疫抗疫基金」下設的「物業管理業界抗疫支援計劃」的執行機構。

The then Secretary for Home Affairs, Mr. LAU Kong-wah paid a visit to the PMSA and expressed his gratitude to the PMSA for accepting the commissioning by the Home Affairs Department to implement the “Anti-epidemic Support Scheme for Property Management Sector” under the “Anti-epidemic Fund”.





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59頁至第80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2020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2020年3月31日的財務狀況及截至該日止年度的財務表現及現金流量，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 59 to 80, which comprise the statement of financial position as at 31st March 2020, 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 31st March 2020, 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.

獨立核數師報告及財務報表

Independent Auditor's Report and Financial Statements

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 HKSA's 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 HKSA's, we exercise professional judgment and maintain professional skepticism 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.

獨立核數師報告及財務報表

Independent Auditor's Report and Financial Statements

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。

李福樹會計師事務所
執業會計師

香港，2020年8月26日

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.

F. S. Li & Co.
Certified Public Accountants

Hong Kong, 26th August 2020

收支結算表

截至2020年3月31日止年度

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31ST MARCH 2020

		附註 Note	2020 港元 HK\$	2019 港元 HK\$
收入	INCOME			
徵款	Levies		30,829,400	22,935,500
銀行利息	Bank interest		756	627
行政費用	Administration fee		747,605	—
其他收入	Other income		200	18,394
			31,577,961	22,954,521
支出	EXPENDITURE	4		
員工成本	Staff costs		16,534,099	10,355,351
專業費用	Professional fees		302,741	993,378
辦公室及相關開支	Office accommodation and related expenses		1,374,354	3,129,666
傳訊及宣傳開支	Corporate communications and promotion		570,967	258,575
服務費(印花稅署)	Levy collection charges		524,904	913,318
資訊科技開支	IT expenses		295,461	89,189
折舊	Depreciation		7,704,069	492,395
核數師酬金	Auditor's remuneration		18,300	14,300
項目開支	Project expenses		744,273	—
其他支出	Other expenses		314,656	424,704
財務費用	Finance costs	5	374,630	195,647
			28,758,454	16,866,523
年度盈餘及全面收益	SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR		2,819,507	6,087,998

獨立核數師報告及財務報表

Independent Auditor's Report and Financial Statements

財務狀況表

於2020年3月31日

STATEMENT OF FINANCIAL POSITION

AT 31ST MARCH 2020

		附註 Note	2020 港元 HK\$	2019 港元 HK\$
非流動資產	NON-CURRENT ASSETS			
物業及設備	Property and equipment	6	9,252,469	9,693,075
使用權資產	Right-of-use assets	7	7,363,699	—
			16,616,168	9,693,075
流動資產	CURRENT ASSETS			
按金及預付款項	Deposits and prepayments	8	1,504,614	1,684,696
應收賬款及其他應收款	Accounts and other receivables	9	1,954,698	1,939,940
銀行結存及現金	Bank balances and cash		226,910,920	15,709,918
			230,370,232	19,334,554
流動負債	CURRENT LIABILITIES			
應付賬款及應計項目	Accounts payables and accruals	10	5,171,086	3,101,194
租賃負債	Lease liabilities	11	4,633,455	—
暫收款項	Temporary receipts	12	203,510,000	—
遞延收入	Deferred income	13	2,752,395	—
			216,066,936	3,101,194
流動資產淨值	NET CURRENT ASSETS		14,303,296	16,233,360
總資產減流動負債	TOTAL ASSETS LESS CURRENT LIABILITIES		30,919,464	25,926,435
非流動負債	NON-CURRENT LIABILITIES			
租賃負債	Lease liabilities	11	2,173,522	—
政府貸款	Government loan	14	22,000,000	22,000,000
			24,173,522	22,000,000
淨資產	NET ASSETS		6,745,942	3,926,435
儲備	RESERVE			
累積盈餘	Accumulated surplus		6,745,942	3,926,435

載於第59頁至第80頁的財務報表於2020年8月26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：

Hon Tony TSE Wai-chuen, BBS
Chairperson

謝偉銓議員，銅紫荊星章
主席

The financial statements on pages 59 to 80 were approved and authorised for issue by the PMSA on 26th August 2020 and are signed on its behalf by:

Professor Eddie HUI Chi-man, MH
Vice-chairperson

許智文教授，榮譽勳章
副主席

儲備變動表

截至2020年3月31日止年度

STATEMENT OF CHANGES IN RESERVE

FOR THE YEAR ENDED 31ST MARCH 2020

		港元 HK\$
<u>累積盈餘/(虧損)</u>	<u>Accumulated surplus/(deficit)</u>	
於2018年4月1日	At 1 st April 2018	(2,161,563)
年度盈餘及全面收益	Surplus and Total comprehensive income for the year	6,087,998
於2019年3月31日及2019年4月1日	At 31 st March 2019 and 1 st 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	At 31 st March 2020	6,745,942

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現金流量表

截至2020年3月31日止年度

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST MARCH 2020

		2020 港元 HK\$	2019 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	2,819,507	6,087,998
就下列各項作出調整：	Adjustments for：		
利息收入	Interest income	(756)	(627)
租賃負債利息	Interest on lease liability	112,023	—
貸款利息支出	Loan interest expense	262,607	195,647
折舊	Depreciation	7,704,069	492,395
處置物業及設備之虧損	Loss on disposal of property and equipment	-	19,870
營運資金變動前之營運現金流量	Operating cash flows before changes in working capital	10,897,450	6,795,283
按金及預付款項減少/(增加)	Decrease / (Increase) in deposits and prepayments	180,082	(1,370,168)
應收賬款及其他應收款增加	Increase in accounts and other receivables	(14,758)	(1,918,650)
暫收款項增加	Increase in temporary receipts	203,510,000	—
遞延收入增加	Increase in deferred income	2,752,395	—
應付賬款及應計項目增加	Increase in accounts payables and accruals	1,099,796	2,735,329
營運活動所得之現金淨額	NET CASH GENERATED FROM OPERATING ACTIVITIES	218,424,965	6,241,794
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	(2,264,760)	(9,872,106)
退還物業及設備	Purchase returns of property and equipment	22,000	—
已收利息	Interest received	756	627
投資活動所用之現金淨額	NET CASH USED IN INVESTING ACTIVITIES	(2,242,004)	(9,871,479)
融資活動之現金流量	CASH FLOWS FROM FINANCING ACTIVITIES		
香港特別行政區政府貸款	Loan from the Government of the HKSAR	—	8,000,000
已付租賃租金之資本部分	Capital element of lease rentals paid	(4,607,329)	—
已付租賃租金之利息部分	Interest element of lease rentals paid	(112,023)	—
貸款利息支付	Loan Interest paid	(262,607)	(195,647)
融資活動(所用) / 所得之現金淨額	NET CASH (USED IN) / FROM FINANCING ACTIVITIES	(4,981,959)	7,804,353
現金及現金等值物增加淨額	NET INCREASE IN CASH AND CASH EQUIVALENTS	211,201,002	4,174,668
年初現金及現金等值物結存	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	15,709,918	11,535,250
年終現金及現金等值物結存	CASH AND CASH EQUIVALENTS AT END OF THE YEAR	226,910,920	15,709,918
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	226,910,920	15,709,918

財務報表附註

截至2020年3月31日止年度

1. 背景

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號陽光中心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。然而，除附註19所述外，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20。

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2020

1. Background

The Property Management Services Authority (PMSA) was established under the Property Management Services Ordinance (Cap. 626) which was enacted on 26th 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, Sunlight Tower, 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, except that disclosed in Note 19, 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 20.

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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。

(b) 收入確認

收入按已收或應收代價的公允價值計量。倘若有經濟效益的資源可能流入監管局，而收入和成本(如適用)能夠作出可靠的計量時，有關收入將按以下方式在收支結算表內確認：

- (i) 徵款收入在到期並須向監管局繳付時被確認為收入。
- (ii) 銀行利息收入按實際利率法累計。
- (iii) 行政費收入於提供服務時確認。
- (iv) 其他收入是以應計制確認。

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.

(b) Revenue recognition

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

- (i) Levy is recognized as income when it becomes due and payable to the PMSA.
- (ii) Bank interest income is recognized as it accrues using the effective interest method.
- (iii) Administration fee income is recognized upon provision of services.
- (iv) Other income is recognized on an accrual basis.

2. 主要會計政策 (續)

(c) 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

(d) 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。

2. Significant accounting policies (continued)

(c) 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

(d) 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 has 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.

2. 主要會計政策 (續)

(e) 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。

(f) 按金、應收賬款及其他應收款

按金、應收賬款及其他應收款首先以公允價值確認，其後以攤銷成本列賬，若折現影響不大時，則以成本列賬。

應收賬款的賬面金額已扣減應收賬款減值賬之金額。應收賬款減值賬戶賬面金額的變動記入盈餘或虧損。當監管局沒有合理預期可收回應收款項時，應收款項會從應收賬款減值支出賬戶中撇銷。

如果在隨後的期間內，預期信用損失金額減少，則轉回之金額將在財政報告日於應收賬款減值支出中調整。任何逆轉的金額均在盈餘或虧損中確認。

2. Significant accounting policies (continued)

(e) 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.

(f) Deposits, accounts and other receivables

Deposits, accounts and other receivables are initially recognized at fair value and thereafter stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

The carrying amount of the receivables is reduced through the use of the receivable impairment charges account. Changes in the carrying amount of the receivable impairment charges account are recognized in surplus or deficit. The receivable is written off against the receivable impairment charges account when the PMSA has no reasonable expectations of recovering the receivable.

If, in a subsequent period, the amount of expected credit losses decreases, the reversal would be adjusted to the receivable impairment charges account at the reporting date. The amount of any reversal is recognized in surplus or deficit.

2. 主要會計政策 (續)

(g) 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。

(h) 應付賬款及應計項目

應付賬款及應計項目首先以公允價值確認，其後以實際利率法攤銷成本列賬，若折現影響不大時，則以成本列賬。

(i) 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。

(j) 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。

(k) 利息支出

利息支出於產生期間支銷。

(l) 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。

2. Significant accounting policies (continued)

(g) 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.

(h) Accounts payables and accruals

Accounts payables and accruals are initially recognized at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

(i) 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.

(j) 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.

(k) Interest expenses

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

(l) 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.

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2. 主要會計政策 (續)

(I) 有關連人士 (續)

(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。

(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)

(I) Related parties (continued)

(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.

(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

		2020 港元 HK\$	2019 港元 HK\$
年度支出包括以下項目費用：	The following expenses have been included in determining the surplus:		
員工成本	Staff costs		
薪金及其他福利	Salaries and other benefits	16,160,897	10,157,414
界定供款退休計劃的供款	Contributions to defined contribution retirement plan	373,202	197,937
		16,534,099	10,355,351
按經營租賃支付的租金	Rental paid under operating leases	—	2,438,967

5. 財務費用

5. Finance costs

		2020 港元 HK\$	2019 港元 HK\$
租賃負債利息	Interest on lease liabilities	112,023	—
貸款利息支出	Loan interest expense	262,607	195,647
		374,630	195,647

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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2018年4月1日	At 1 st April 2018	292,899	—	40,335	—	333,234
重新分類	Reclassification	(29,950)	29,950	—	—	—
添置	Additions	947,876	20,930	843,300	8,060,000	9,872,106
處置	Disposals	—	—	(23,680)	—	(23,680)
於2019年3月31日及 2019年4月1日	At 31 st March 2019 and 1 st 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	At 31 st March 2020	3,363,261	93,936	859,461	8,107,762	12,424,420
累計折舊	Accumulated depreciation					
於2018年4月1日	At 1 st April 2018	—	—	—	—	—
年度折舊	Charge for the year	189,078	7,750	26,900	268,667	492,395
處置時回撥	Written back on disposals	—	—	(3,810)	—	(3,810)
於2019年3月31日及 2019年4月1日	At 31 st March 2019 and 1 st 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	At 31 st March 2020	1,077,716	18,903	193,869	1,881,463	3,171,951
賬面淨值	Net book value					
於2020年3月31日	At 31 st March 2020	2,285,545	75,033	665,592	6,226,299	9,252,469
於2019年3月31日	At 31 st March 2019	1,021,747	43,130	836,865	7,791,333	9,693,075

7. 使用權資產

7. Right-of-use assets

		港元 HK\$
<u>成本</u>	<u>Cost</u>	
於2019年4月1日及 2020年3月31日結餘(附註19)	At 1 st April 2019 and 31 st March 2020 (Note 19)	12,384,402
<u>累計折舊</u>	<u>Accumulated depreciation</u>	
年度折舊及 於2020年3月31日結餘	Charge for the year and balance at 31 st March 2020	5,020,703
<u>賬面淨值</u>	<u>Net book value</u>	
於2020年3月31日結餘	At 31 st 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(2019: 1,647,016港元)，預期於一年後收回。

8. Deposits and prepayments

Deposits and prepayments include deposits related to office rental and utilities deposits of HK\$1,410,068 (2019: HK\$1,647,016) that are expected to be recovered after one year.

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9. 應收賬款及其他應收款

應收賬款及其他應收款之賬齡分析如下：

9. Accounts and other receivables

The ageing analysis of accounts and other receivables is as follows:

		2020 港元 HK\$	2019 港元 HK\$
1 - 90日	1 - 90 days	1,954,348	1,883,940
91 - 180日	91 - 180 days	—	33,600
超過 180日	Over 180 days	350	22,400
		1,954,698	1,939,940

於每個財務結算日，監管局將根據個別應收賬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 accounts and other receivables were individually assessed for impairment, based on their credit history.

應收賬款及其他應收款之減值虧損均以一個撥備賬記賬。若監管局認為該款項回收的可能性不高時，該減值虧損將直接扣減應收賬款及其他應收款。於本年之財務結算日之應收賬款及其他應收款並無減值虧損。

Impairment losses in respect of accounts and other receivables are recorded using a receivable impairment charge account unless the PMSA considers that recovery of the amount is remote, in which case the impairment loss is written off against accounts and other receivables directly. As at the end of the financial reporting period, no accounts and other receivables was impaired.

10. 應付賬款及應計項目

10. Accounts payables and accruals

		2020 港元 HK\$	2019 港元 HK\$
應付賬款	Accounts payable	919,238	561,782
其他應付款項和應計項目	Other payables and accruals	147,423	1,173,885
準備金	Provisions for		
- 約滿酬金	- Gratuity	2,653,230	1,087,441
- 休假	- Leave	481,100	278,086
- 辦公室還原費用	- Office reinstatement cost	970,095	—
		5,171,086	3,101,194

11. 租賃負債

11. Lease liabilities

		最低租賃 付款現值 Present value of the minimum lease payments 港元 HK\$	財務費用 Finance cost 港元 HK\$	總額 Total 港元 HK\$
不遲於一年	Not later than 1 year	4,633,455	54,088	4,687,543
遲於一年但不遲於五年	Later than 1 year and not later than 5 years	2,173,522	5,287	2,178,809
		6,806,977	59,375	6,866,352

12. 暫收款項

監管局獲民政事務總署委托，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。

12. 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.

13. 遞延收入

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。

13. Deferred income

Deferred income represents the administration fees that 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.

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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。

15. 經營租賃承擔

於報告期末，監管局根據不可撤銷的樓宇經營租賃而須於未來支付的最低租賃付款總額如下：

		2020 港元 HK\$	2019 港元 HK\$
1年內	Within one year	—	4,696,876
第2年至第5年內	In the second to fifth year inclusive	—	6,883,672
		—	11,580,548

監管局為若干根據租賃持有之物業之承租人，而有關租賃先前根據香港會計準則第17號分類為經營租賃。監管局使用經修訂追溯法初始應用香港財務報告準則第16號。根據此方法，監管局調整於2019年4月1日之期初結餘，以確認有關該等租賃之租賃負債（附註19）。自2019年4月1日起，未來租賃付款根據附註2所載政策於財務狀況表確認為租賃負債，有關監管局未來租賃付款的詳情披露於附註11。

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 31st 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. Commitments under operating leases

At the end of the reporting period, the PMSA had the following future aggregate minimum lease payments under non-cancellable operating leases for its office premises:

The PMSA is the lessee of several properties held under leases which were previously classified as operating leases under HKAS 17. The PMSA has initially applied HKFRS 16 using the modified retrospective approach. Under this approach, the PMSA adjusted the opening balances at 1st April 2019 to recognize lease liabilities relating to these leases (note 19). From 1st April 2019 onwards, future lease payments are recognized as lease liabilities in the statement of financial position in accordance with the policies set out in note 2, and the details regarding the PMSA's future lease payments are disclosed in note 11.

16. 有關連人士交易

在年度內監管局與有關連人士所進行的日常營運交易如下：

16. Related party transactions

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

		2020 港元 HK\$	2019 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	3,624,313	3,105,280
離職後福利	Post-employment benefits	398,400	446,850
		4,022,713	3,552,130

薪酬總額計入「員工成本」(見附註4)。 Total remuneration is included in "staff costs" (see note 4).

17. 金融資產及負債

(a) 金融資產及負債類別

17. Financial assets and liabilities

(a) Categories of financial assets and liabilities

		2020 港元 HK\$	2019 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	1,647,016
應收賬款及其他應收款	Accounts and other receivables	1,954,698	1,939,940
銀行結存及現金	Bank balances and cash	226,910,920	15,709,918
		230,275,686	19,296,874
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	203,510,000	—
應付賬款及應計項目	Accounts payables and accruals	5,171,086	3,101,194
		230,681,086	25,101,194

17. 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2020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(2019年：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。

(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。

17. 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 31st March 2020, 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 (2019: 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.

(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.

17. 金融資產及負債 (續)

(iii) 流動資金風險 (續)

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。

17. Financial assets and liabilities (continued)

(iii) Liquidity risk (continued)

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\$
於2020年3月31日	At 31st March 2020				
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	4,687,543	4,687,543	—
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	2,178,809	—	2,178,809
政府貸款	Government loan	22,000,000	22,000,000	—	22,000,000
		237,488,063	237,547,438	212,398,534	25,148,904
於2019年3月31日	At 31st March 2019				
流動負債	Current liabilities				
應付賬款及應計項目	Accounts payables and accruals	3,101,194	3,101,194	3,101,194	—
非流動負債	Non-current liabilities				
政府貸款	Government loan	22,000,000	22,000,000	—	22,000,000
		25,101,194	25,101,194	3,101,194	22,000,000

(c) 公允價值

於2020年及2019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。

(c) Fair values

All financial assets and liabilities are carried at amounts not materially different from their fair values as at 31st March 2020 and 2019. The fair value is estimated as the present value of future cash flows, discounted at current market interest rate.

18. 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。

18. 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.

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18. 資本管理 (續)

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。

19. 採納新訂香港財務報告準則

監管局自2019年4月1日起採用香港會計師公會頒布的香港財務報告準則第16號：租賃。

香港財務報告準則第16號於2016年5月頒布，取代香港會計準則第17號：租賃、香港(國際財務報告詮釋委員會) — 詮釋第4號：釐定安排是否包括租賃、香港(詮釋常務委員會) — 詮釋第15號：經營租賃 — 優惠及香港(詮釋常務委員會) — 詮釋第27號：評估涉及租賃法律形式交易的實質。該準則載列確認、計量、呈列及披露租賃的原則，並要求承租人就大多數租賃確認資產及負債。該準則包括給予承租人兩項可選擇的租賃確認豁免 — 低價值資產租賃及短期租賃。

於租賃開始日期，承租人確認於租賃期作出租賃付款為負債(即租賃負債)及代表可使用相關資產的權利為資產(即有使用權資產)。除非有使用權資產符合香港會計準則第40號投資物業的定義，或涉及應用重估模型的物業、廠房及設備類別，否則有使用權資產其後按成本減累計折舊及任何減值虧損計量。租賃負債其後會就反映租賃負債利息而增加及因租賃付款而減少。承租人須分別確認租賃負債的利息開支及有使用權資產的折舊開支。承租人亦須於若干事件發生時重新計量租賃負債，例如由於租賃期變更或用於釐定該等付款的一項指數或比率變更而引致未來租賃付款變更。承租人一般將重新計量租賃負債的數額確認為有使用權資產的調整。

18. Capital management (continued)

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.

19. Adoption of new Hong Kong Financial Reporting Standards

The PMSA has adopted the HKFRS 16: Leases issued by the HKICPA from 1st April 2019.

HKFRS 16, issued in May 2016, replaced HKAS 17, Leases, HK(IFRIC)-Int 4, Determining whether an Arrangement contains a Lease, HK(SIC)-Int 15, Operating Leases - Incentives and HK(SIC)-Int 27, Evaluating the Substance of Transactions Involving the Legal Form of a Lease. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognize assets and liabilities for most leases. The standard includes two elective recognition exemptions for lessees - leases of low-value assets and short-term leases.

At the commencement date of a lease, a lessee recognizes a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right-of-use asset). The right-of-use asset is subsequently measured at cost less accumulated depreciation and any impairment losses unless the right-of-use asset meets the definition of investment property in HKAS 40, or relates to a class of property, plant and equipment to which the revaluation model is applied. The lease liability is subsequently increased to reflect the interest on the lease liability and reduced for the lease payments. Lessees are required to separately recognize the interest expense on the lease liability and the depreciation expense on the right-of-use asset. Lessees are also required to remeasure the lease liability upon the occurrence of certain events, such as change in the lease term and change in future lease payments resulting from a change in an index or rate used to determine those payments. Lessees generally recognize the amount of the remeasurement of the lease liability as an adjustment to the right-of-use asset.

19.採納新訂香港財務報告準則 (續)

監管局已於2019年4月1日起採納香港財務報告準則第16號，惟按該準則的具體過渡條文所允許，並未重列2019年報告期間的比較資料。因此，採納香港財務報告準則第16號產生的重新分類及調整於2019年4月1日的期初財務狀況表中確認如下：

19.Adoption of new Hong Kong Financial Reporting Standards (continued)

The PMSA has adopted HKFRS 16 from 1st April 2019 without restating comparative information for the 2019 reporting period, as permitted under the specific transitional provisions in the standard. The reclassifications and the adjustments arising from the adoption of HKFRS 16 are therefore recognized in the opening statement of financial position on 1st April 2019 as follows:

		2019年4月1日 At 1 st April 2019 港元 HK\$
使用權資產增加	Increase in right-of-use assets	12,384,402
按金及預付款項減少	Decrease in deposits and prepayments	(22,477)
租賃負債增加	Increase in lease liabilities	(11,414,307)
辦公室還原費用撥備增加	Increase in provision of office reinstatement cost	(970,095)
於2019年3月31日的經營租賃承擔	Operating lease commitment at 31 st March 2019	11,580,548
貼現	Discounting	(166,241)
於2019年4月1日確認之租賃負債	Lease liabilities recognized at 1 st April 2019	11,414,307

在採納香港財務報告準則第16號之前

經營租賃乃擁有資產的風險及回報大致全歸出租人之租賃。經營租賃作出之付款，於租賃期內以直線法記入盈餘或虧損內。

Before adoption of the HKFRS 16

Leases where substantially all the risks and rewards of ownership of assets remain with the lessor are accounted for as operating leases. Payments made under operating leases are charged to surplus or deficit on a straight-line basis over the lease periods.

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20.已頒佈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佈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3號
的修訂 業務的定義¹

香港財務報告準則第17號 保險合同²

香港會計準則第1號及
第8號的修訂 重大的定義¹

¹ 於2020年1月1日或之後開始之會計期間生效

² 於2021年1月1日或之後開始之會計期間生效

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。

20.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.

Amendments to HKFRS 3 Definition of a business ¹

HKFRS 17 Insurance contracts ²

Amendments to HKAS 1 and HKAS 8 Definition of material ¹

¹ Effective for annual periods beginning on or after 1st January 2020

² Effective for annual periods beginning on or after 1st January 2021

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.



物業管理業監管局
PROPERTY MANAGEMENT SERVICES AUTHORITY

物業管理業監管局 Property Management Services Authority

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