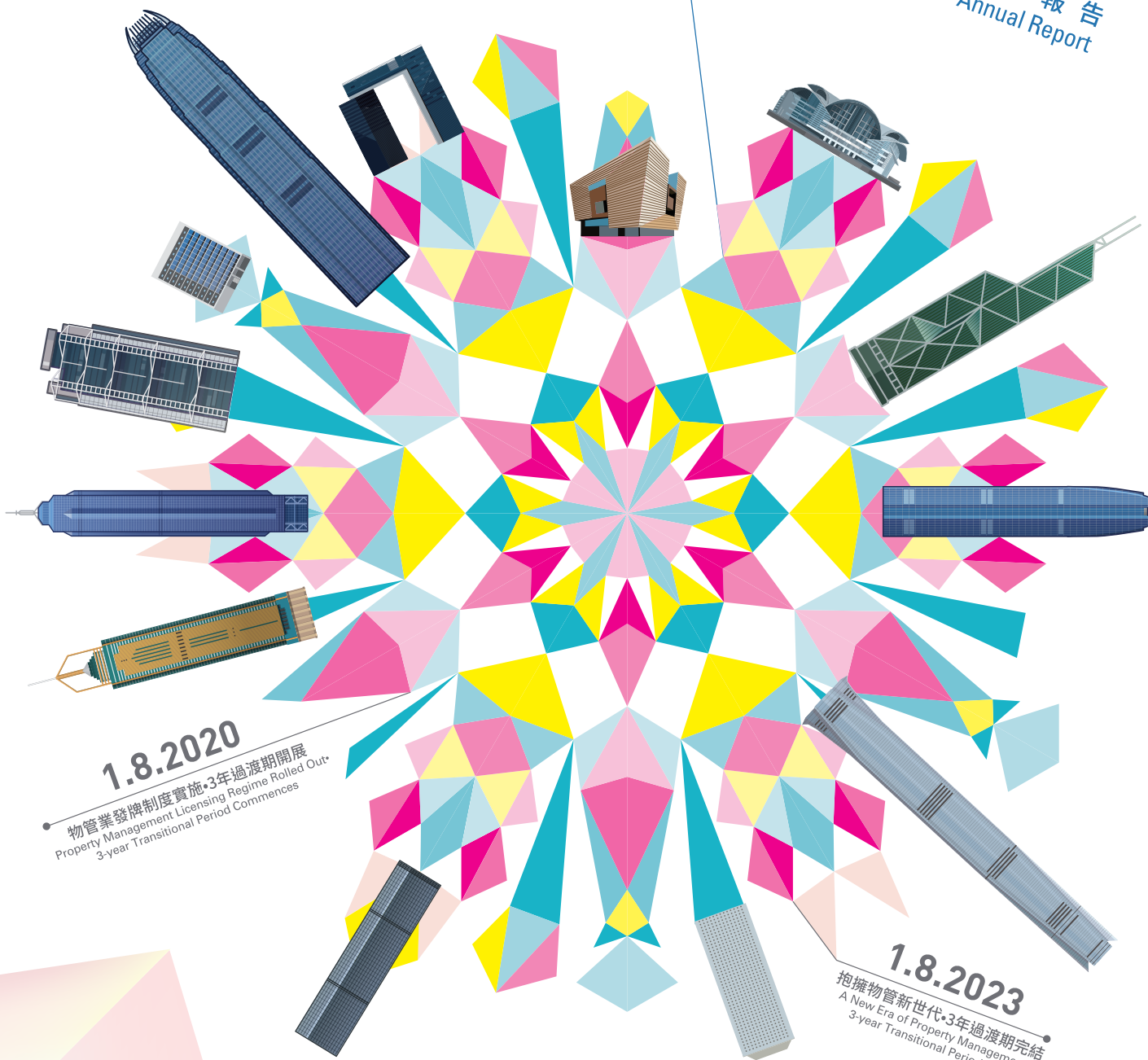




物業管理業監管局

PROPERTY MANAGEMENT
SERVICES AUTHORITY

創建物管新未來
A New Way Forward for Property Management
2021-22 周年報告
Annual Report



1.8.2020

物業業發牌制度實施•3年過渡期開展
Property Management Licensing Regime Rolled Out
3-year Transitional Period Commences

1.8.2023

擁擁物管新世代•3年過渡期完結
A New Era of Property Management
3-year Transitional Period Ends

發牌監管倡專業 提升服務保質素

Licensing regime for professionalism and quality service

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、能力及專業水平制定準則；並鼓勵從業員進修和推動各持份者協作，以促進專業持續發展。

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

目錄 CONTENTS

2 | 2021-22年度重點回顧 Highlights of the Year

- 策略重點
Strategic Priorities
- 重要里程碑
Major Milestones

8 | 主席的話 Chairperson's Message

16 | 行政總裁報告 Chief Executive Officer's Report

22 | 機構管治 Corporate Governance

- 監管局成員
Membership of the PMSA
- 委員會
Committees
- 行政辦事處
Executive Office

44 | 年度回顧 Review of the Year

- 發牌規管
Regulating by Licensing
- 制定守則及處理投訴
Formulating Codes of Conduct and
Handling Complaints
- 鼓勵持續進修
Encouraging Continuing Professional
Development
- 提供抗疫支援
Providing Anti-epidemic Support
- 工作團隊
Team of Staff
- 資訊科技
Information Technology
- 財務狀況
Financial Highlights

64 | 積極溝通聯繫 Active Communication

- 宣傳及教育
Promotion and Education
- 活動紀要
Events and Activities

77 | 獨立核數師報告及財務報表 Independent Auditor's Report and Financial Statements

策略重點 Strategic Priorities

過去一年，物業管理業監管局(監管局)透過發牌規管、制定守則和鼓勵持續進修「三管齊下」的策略，與各政府部門、公營機構及業界團體協作，凝聚各方力量，致力提升香港物業管理(物管)業的地位及專業水平。

In the last year, the Property Management Services Authority (PMSA) adopted a three-pronged approach of regulating through licensing, formulating Codes of Conduct and encouraging continuing professional development through collaboration with different Government departments, public bodies and industry associations so as to galvanise efforts in enhancing the status and professionalism of the property management (PM) industry.

發牌規管 Regulating through Licensing

物業管理業發牌制度
已正式實施

18 個月
months



since the implementation of the
Property Management Industry
Licensing Regime

過渡期餘下

500 天
days



left in the transitional period

累積發出超過
Issued cumulatively over

6,300 個



物管人牌照
property management practitioner
(PMP) licences

正式牌照
Formal licences

臨時牌照
Provisional licences

61%

39%

累積超過
Cumulatively over

100 間



物管公司遞交牌照申請
property management companies (PMC)
submitted licence applications

累積發出超過
Issued cumulatively over

50 個



物管公司牌照
PMC licences

制定守則 Formulating Codes of Conduct

年內發出
Issued in the year

7 份

操守守則及良好作業
指南

Codes of Conduct and
Best Practice Guides



年內處理
Handled in the year

378 宗

投訴
complaints



355 宗
cases

屬監管局
職權範圍內
were within
PMSA's
jurisdiction



86 宗
cases

與持牌人
相關
involved
licensees

此外，監管局獲委託執行政府在第六輪「防疫抗疫基金」下的「物業管理業界（環境衛生和保安人員）抗疫支援計劃」，向在私人住宅、綜合用途樓宇、工業及商業大廈從事與環境衛生或保安有關工作的前線物管人員提供財政支援。計劃於2022年2月28日起接受申請。

In addition, the PMSA was commissioned to implement the Anti-epidemic Support Scheme for Environmental Hygiene and Security Staff in Property Management Sector under the sixth round of the Government's Anti-epidemic Fund. The Scheme aims to provide financial support to frontline PM workers performing duties related to environmental hygiene or security in private residential, composite, industrial and commercial buildings. The Scheme was formally launched for receiving applications on 28 February 2022.

鼓勵持續進修

Encouraging Continuing Professional Development

開展「持續專業發展計劃」
Launched Continuing Professional Development (CPD) Scheme



累積認可超過
Recognised cumulatively over

50 個

監管局「認可專業團體」活動或課程
activities/courses organised by PMSA Recognised Professional Bodies (RPBs)



累積開辦
Cumulatively organised

70 班

2,220 名

「監管局
指明課程」
PMSA Specified
Courses

臨時物管人牌照持有人
進修後可申領正式物管
人牌照

Provisional PMP
licensees may apply
for formal licence upon
course completion



提供抗疫支援

Providing Anti-epidemic Support

推出「物業管理業界
（環境衛生和保安人員）
抗疫支援計劃」

Launched the Anti-epidemic Support Scheme for Environmental Hygiene and Security Staff in Property Management Sector



(數據截至2022年3月31日)
(Data as at 31 March 2022)

重要里程碑 Major Milestones

5.2021

刊憲發出《物業管理公司處理代客戶收取的款項》及《物業管理公司就其委任的結束須履行的責任》操守守則。

Gazetted and issued the Codes of Conduct entitled “Handling Moneys Received on behalf of Clients by Property Management Companies” and “Obligations of Property Management Companies regarding the Ending of their Appointment”.



以「專業」為題舉辦首個持續專業發展講座。

Organised the first CPD seminar under the theme of “Professionalism”.

7.2021

刊憲發出《防止貪污事宜》及《牌照的訂明條件》操守守則。

Gazetted and issued the Codes of Conduct entitled “Prevention of Corruption” and “Prescribed Conditions on Licences”.





10.2021

刊憲發出《保障個人資料》操守守則。

Gazetted and issued the Code of Conduct entitled "Protection of Personal Data".

以「法規」為題舉辦持續專業發展講座。

Organised the CPD Seminar under the theme of "Law and Regulations".



11.2021

監管局兩名員工獲申訴專員公署頒發「申訴專員嘉許獎2021－公職人員獎」。

Two PMSA staff members were awarded the Ombudsman's Awards 2021 for Officers of Public Organisations.



參與首屆「國際物業管理及採購博覽」。

Participated in the first International Property Management and Procurement Expo.

發出超過5,000個物管人及物管公司牌照。

Issued over 5,000 PMP and PMC licences.

1.2022

推出《物管非閒事》微電影。

Released the microfilm “Property Management – Good Job!”.



刊憲發出《處理代客戶或安排客戶支付款項》及《向客戶提供訂明資料及財務文件》操守守則。

Gazetted and issued the Codes of Conduct entitled “Handling Payment for or Arranging Payment to be Made by Clients” and “Provision of Prescribed Information and Financial Documents to Clients”.

推出以自願性質參與的「持續專業發展計劃」。

Launched CPD Scheme on voluntary participation basis.



2.2022

推出網誌《物管非常事》。

Launched the PMSA blog.



獲政府委託執行「物業管理業界(環境衛生和保安人員)抗疫支援計劃」。

Commissioned by the Government to implement The Anti-epidemic Support Scheme for Environmental Hygiene and Security Staff in Property Management Sector.

3.2022

物管業發牌制度過渡期進入500天倒數。

The 500-day countdown to the end of the transitional period under the PM industry licensing regime commenced.





主席的話

CHAIRPERSON'S MESSAGE



監管局透過「發牌規管」、「制定守則」及「鼓勵持續進修」三管齊下的策略，與各政府部門、公營機構及業界團體協作，凝聚各方力量，提升香港物管業地位及服務專業水平，為日後業界可持續發展奠下穩固基礎。

The PMSA adopts a three-pronged approach of regulating through licensing, formulating Codes of Conduct and encouraging continuing professional development, and collaborates with various Government departments, public bodies and industry associations to drive the initiatives with concerted efforts in enhancing the status and service standard of the PM industry in Hong Kong, thus laying a solid foundation for the sustainable development of the industry.

謝偉銓 · 銅紫荊星章 · 太平紳士
主席

Tony TSE Wai-chuen, BBS, JP
Chairperson



本人深感榮幸，以物業管理業監管局(監管局)主席身份，代表監管局全體成員提交第六份周年報告，概述監管局由2021年4月1日至2022年3月31日期間的主要工作及未來發展計劃。

回顧過去六年，隨着《物業管理服務條例》(第626章)(《物管條例》)於2016年刊憲生效，監管局正式成立，成為法定機構，肩負起規管和帶領香港物業管理(物管)業朝專業化優質化向前發展的重任。在監管局全體成員致力推動及行政辦事處(行政辦)團隊同心協力工作下，監管局開展了一段充滿挑戰但具有意義的歷程。在成立初期，監管局首先要處理欠缺財政資源問題，向政府申請貸款，以應付早期營運開支。監管局其後一直恪守審慎理財、量入為出的原則，並於2018年落實《物業管理服務(徵款)規例》(第626A章)(《徵款規例》)，為監管局提供重要的收入來源，而監管局的財政狀況隨後亦得以穩健發展。

I am deeply honoured to present as the Chairperson of the Property Management Services Authority (PMSA) on behalf of all Members the sixth Annual Report of the PMSA which sets out our accomplishments from 1 April 2021 to 31 March 2022 and outlines our future plans.

Reviewing the past six years, following the gazettal of the Property Management Services Ordinance (Cap. 626) (PMSO) in 2016, the PMSA was formally established as the statutory body entrusted with the responsibilities to regulate and lead the development of the property management (PM) industry in Hong Kong towards enhanced quality and professionalism. Through driving by our committed Members and the concerted efforts of all staff members of the Executive Office (EO), the PMSA had embarked on a challenging but meaningful journey. In the early set-up period, the PMSA had to resolve the issue of financial resources by applying for loan from the Government to meet the initial operating costs. From then onwards, the PMSA has adopted the principle of prudent financial management and keeping expenditure within the limits of revenues. With the implementation of the Property Management Services (Levy) Regulation (Cap. 626A) (Levy Regulation) in 2018, the PMSA has secured a major source of income, enabling it to build up a sound financial position in subsequent years.

為貫徹落實《物管條例》的立法目標，監管局一直致力為實施物業管理業發牌制度作好準備，由制定發牌準則和程序、認可業界專業團體、與不同辦學團體／院校協作，提供「監管局指明課程」，以協助業內具備物管工作經驗但未有相關學歷及／或專業資格的從業員申領物管人牌照、以至建立各項發牌制度的配套措施，包括制定持牌物管公司及物管人的操守守則、行業持續專業發展的框架和培訓安排、投訴機制、處理違規的紀律聆訊程序等，以全面配合發牌制度的落實和執行。

經廣泛諮詢後，發牌制度的附屬法例《物業管理服務(發牌及相關事宜)規例》(第626B章)於2020年獲得通過，促使物業管理業發牌制度於2020年8月1日正式實施。三年過渡期的開展，象徵著創建香港物業管理新未來的旅程啟步前行。

To implement the legislative intent of the PMSO, the PMSA had actively prepared for the launching of the PM industry licensing regime through formulating licensing criteria and procedures, recognising industry professional bodies and collaborating with various educational institutions to provide the PMSA Specified Courses which assist property management practitioners (PMPs) in the industry who possess PM work experience but not the required academic/professional qualifications to apply for PMP licence, and taking forward various complementary measures including formulating Codes of Conduct for licensed property management companies (PMCs) and PMPs, the framework for Continuing Professional Development (CPD) of the industry and training arrangements, complaints handling mechanism, disciplinary hearing procedures for dealing with misconduct, etc. in order to support the implementation and enforcement of the licensing regime.

After an extensive consultation process, the Property Management Services (Licensing and Related Matters) Regulation (Cap. 626B), the subsidiary legislation for implementing the licensing regime, was enacted in 2020. The PM industry licensing regime took effect from 1 August 2020 and the commencement of the three-year transitional period marked the new way forward for the PM industry in Hong Kong.



創建物管新未來

監管局於2021-22年內繼續致力推動落實物管業發牌制度，採用發牌規管、制定守則及鼓勵持續進修「三管齊下」的策略，與各政府部門、公營機構及業界團體協作，凝聚各方力量，提升香港物管業地位及服務專業水平，為日後業界可持續發展奠下穩固基礎。

監管局至今已發出超過6,300個物管人及物管公司牌照，業界反應正面。一系列物管業發牌制度的相關配套措施於年內亦順利推出，大大加強了物管業及社會各界持份者對發牌制度及過渡期安排的認識及了解。為配合落實發牌制度，監管局一方面就不同物管範疇制定操守守則及良好作業指南，為業界運作提供合適到位的實務指引，從而更有效地規管持牌物管公司及物管人的操守及服務；另一方面亦推出了「持續專業發展計劃」，鼓勵業界吸收新知識，與時並進，提升專業水平。

The New Way Forward for Property Management

During the year of 2021-2022, the PMSA continued to drive the implementation of the PM industry licensing regime by adopting a three-pronged approach of regulating through licensing, formulating Codes of Conduct and encouraging continuing professional development. The PMSA collaborated with various Government departments, public bodies and industry associations to drive the initiatives with concerted efforts in enhancing the status and service standard of the industry in Hong Kong, thus laying a solid foundation for the sustainable development of the industry.

The PMSA had so far issued over 6,300 PMP and PMC licences and the response from the industry was positive. A series of complementary measures related to the PM industry licensing regime had also been successfully launched in the year which had significantly strengthened the understanding and knowledge in respect of the licensing regime and the transitional period arrangements among the PM industry and the various stakeholders. To support the implementation of the licensing regime, the PMSA on the one hand had formulated Codes of Conduct and Best Practice Guides in respect of various PM areas to provide appropriate and practical guidance for the industry thereby effectively regulating the conduct and services of licensed PMCs and PMPs. On the other hand, the PMSA had also launched the CPD Scheme to encourage the industry to acquire new knowledge, advance with times and upgrade its professional standard.



支援前線抗疫

2021年香港持續受到2019冠狀病毒病的影響，物業人員的工作量及壓力大幅增加。2022年初爆發第五波疫情，更令前線物業人員承受非常高的健康風險及面對巨大挑戰。監管局於2022年2月再次接受民政事務總署委託，負責執行政府在第六輪「防疫抗疫基金」下的「物業管理業界（環境衛生和保安人員）抗疫支援計劃」（「物管支援計劃」），向合資格物業內提供服務的前線物業員工（包括參與清潔及保安工作的員工）提供財政資助，協助他們加強個人防護和環境衛生，並肯定業界在疫情下付出的努力和鼓勵大家繼續同心抗疫。

監管局接受委託後迅速成立專責工作小組，制定審批申請、發放資助及覆核審查的程序，同時建立「物管支援計劃」專屬網站及電子申請和審批系統，透過不同渠道進行宣傳工作，並秉持「宜鬆不宜緊」、「宜快不宜慢」及「宜簡不宜繁」的方針處理資助申請，冀能讓前線物業人員盡早受惠。我在此感謝各物業公司及業主組織踴躍為員工申請資助，並表揚前線員工在疫情期間堅守崗位致力提供服務，為社會防疫抗疫工作作出重要貢獻。

Supporting Frontline Workers to Combat Pandemic

In 2021, Hong Kong was under the continuing threat of COVID-19. PMPs had to cope with substantially increased workload and overwhelming pressure. The onset of the fifth wave of the epidemic in early 2022 led to greater health risks and immense challenges for frontline PM workers. The PMSA was commissioned again in February 2022 by the Home Affairs Department to implement the Anti-epidemic Support Scheme for Environmental Hygiene and Security Staff in Property Management Sector (ASPM) under the Government's sixth round of the Anti-epidemic Fund. The Scheme aims to provide financial support to frontline PM workers performing duties in eligible properties (including those who are involved in cleansing and security work) to help strengthen their capacity on personal protection and environmental hygiene, as well as to give recognition to the industry's efforts and hard work under the epidemic, thereby encouraging all to continue together to combat the pandemic.

Upon commissioning, the PMSA immediately set up a dedicated team to formulate the application assessment, subsidy disbursement and audit procedures. In parallel, the PMSA also established a dedicated website as well as an online application and vetting system. Promotional work about the Scheme had also been carried out through various channels. The PMSA would process the subsidy applications through lenient, expeditious and simple procedures so that frontline PM workers could be benefitted soonest possible. I wish to express our appreciation to all the PMCs and owners' organisations which actively applied for subsidy for their workers, and to all those frontline workers who have remained steadfast and are fully committed to their duties during the epidemic and have made a significant contribution to the anti-epidemic work for the community.

邁向物管新里程

根據《物管條例》規定，三年過渡期完結後，即由2023年8月1日起，所有為有公契物業提供多於一個類別訂明物管服務的物管公司，以及在相關物管公司就提供物管服務獲指定擔任監督或管理角色的物管從業員，都必須持有有效物管牌照，才可繼續提供物管服務。

三年過渡期現已進入倒數階段，意味著物業正逐步邁向新里程，朝著更優質化、專業化進發，為市民大眾提供更高質素的物管服務。

在這關鍵時刻，監管局會繼續加緊處理發牌工作，並以推動物管公司盡早於過渡期餘下時間開展領牌程序為首要目標。監管局同時亦會呼籲業主組織留意聘用的物管公司是否已經申領牌照，以確保現時享有的物管服務在過渡期完結後不會因相關物管公司尚未領牌而受影響。此外，監管局亦會就更多不同物管範疇制定守則指南，為業界提供合適到位的實務指引；並會致力推動「持續專業發展計劃」，為物管人牌照持有人提供更多元化的課程及活動，通過建立電子紀錄系統及開發手機應用程式，方便物管人牌照持有人隨時查閱和管理參與持續進修課程及活動的紀錄，促進培育持續專業進修的文化，鼓勵與時並進，為業界未來發展注入源源不絕的新動力。

Counting down to New Milestone for Property Management

As stipulated in the PMSO, upon the ending of the three-year transitional period, all PMCs providing properties subject to deed of mutual covenant with more than one category of prescribed PM services, as well as PMPs designated for managerial or supervisory role in such PMCs providing PM services, must hold valid PM licence from 1 August 2023 onwards in order to continue to provide PM services.

The three-year transitional period has entered into the countdown stage, signifying the progression towards the new milestone of enhanced quality and professionalism for the industry, and providing quality PM services to the community.

In this defining moment, the PMSA will continue to step up efforts in the licensing work. Our primary objective is to urge PMCs to commence their licence application process soonest possible in the remaining time of the transitional period. The PMSA will at the same time appeal for owners' organisations to pay attention to whether the PMCs they have engaged are licensed in order to safeguard against affecting the PM services they are currently enjoying if the PMCs concerned have not been licensed at the end of the transitional period. In addition, the PMSA will formulate Codes of Conduct covering more areas of PM to provide appropriate and practical guidance to the industry. We will also drive the implementation of the CPD Scheme by providing more diverse courses and activities to PMP licensees. An electronic recording system will be developed alongside a mobile application for PMP licensees to access and manage anytime their record of CPD courses and activities so as to encourage PM practitioners to build up the CPD culture and advance with times, thereby injecting new vigour into the further development of the industry.

擁擁物管新世代

最後，我在此衷心感謝監管局所有成員及民政事務總署在過去一年對監管局工作的支持及提供寶貴意見，讓監管局工作得以順利向前邁進，取得良好成果。另外，我亦要感謝行政總裁及行政辦全體員工的辛勤努力，尤其在疫情肆虐期間仍全力以赴支援監管局落實完成各項工作。

社會不斷進步，香港物業發展會更趨科技化、持續化及人性化。展望未來，物管服務將會更廣泛採用創新科技、於不同環節適當加入可持續發展元素、以客為本、關注用家體驗。隨著香港物業的供應量持續增加，將為業界帶來更多機遇；同時，近年粵港澳大灣區內地城市發展蓬勃，人均收入增加，物業價值提升，對物業的管理水平要求不斷提高，亦為香港物業帶來更大發展空間。不少香港物業人才及物管公司均已進軍大灣區內地市場，發揮港式物管的優勢，吸引更多年輕人士入行，提升業界的創新思維及可持續發展；香港物業與內地業界相互銜接，實屬大勢所趨。

經過六年來就物管事宜緊密及深度的參與，我對香港物業的未來發展充滿憧憬，充滿期待。監管局會與物業業界持續共同努力，攜手邁向物管新里程、一同擁擁物管新世代。

謝偉銓，銅紫荊星章，太平紳士
主席

Embracing the New Era for Property Management

Finally, I wish to express my heartfelt gratitude for the full support and invaluable advice provided by Members of the PMSA and the Home Affairs Department in the past year which propelled the work of the PMSA forward, with objectives well achieved. Besides, I am grateful to the Chief Executive Officer and all staff of the EO for their hard work, especially during the pandemic when they continued to strive for the delivery of the work of the PMSA.

As society progresses, the PM industry in Hong Kong will advance in its development towards higher technologies, enhanced sustainability and become more people-centric. Moving forward, PM services will adopt innovative technology more widely, incorporate more sustainable elements in different PM areas and focus more on user's experience. With the increasing supply of properties in Hong Kong, more opportunities will be made available to the industry. At the same time, the rapid development of Mainland cities in the Guangdong-Hong Kong-Macao Greater Bay Area in recent years has led to an increase in per capita income and property prices, and rising demand for higher PM standard, thus providing wider scope for the PM industry in Hong Kong to further develop. The Hong Kong-style PM approach has given many local talents and PMCs in the industry an edge in entering the Greater Bay Area Mainland market. Younger generations are also attracted to join the PM profession thus raising the creativity and sustainability of the industry. The integration between the PM industry of Hong Kong and the Mainland is undoubtedly the way forward.

With the deep engagement in PM work in the last six years, I am totally committed to the future development of the PM industry in Hong Kong. As we count down to the new milestone for PM, the PMSA will strive to continue working with the industry for embracing together the coming new era for PM.

Tony TSE Wai-chuen, BBS, JP
Chairperson



行政總裁報告

CHIEF EXECUTIVE OFFICER'S REPORT

作為物管業界倡導者，致力推動創建物管業新未來，監管局一直竭力履行法定職責，落實物管業發牌制度，推動業界提升專業水平，帶領業界朝更優質及更專業的方向向前邁進。

As the industry advocate which drives the new way forward for the PM industry, the PMSA has continued to strive to carry out its statutory duties and implement the PM industry licensing regime in order to raise the professional standard of the industry, leading it towards enhanced quality and professionalism.

蕭如彬
行政總裁

Alan SIU Yu-bun
Chief Executive Officer





作為物管業界倡導者，致力推動創建物業新未來，監管局在2021-22年繼續竭力履行法定職責，落實物業發牌制度，推動業界提升專業水平，帶領業界朝更優質及更專業的方向向前邁進。

As the industry advocate which drives the new way forward for the PM industry, the PMSA had continued to strive to carry out its statutory duties and implemented the PM industry licensing regime in 2021-22 in order to raise the professional standard of the industry, leading it towards enhanced quality and professionalism.

審批牌照規管業界

物業發牌制度自2020年8月1日實施以來，獲得業界的正面迴響及支持。截至2022年3月底，監管局已發出接近6,300個物管人牌照，其中正式物管人牌照佔61%，臨時物管人牌照佔39%。而物管公司領牌方面，逾100間物管公司已遞交牌照申請，當中超過50間已成功獲發牌照。根據《物管條例》規定，監管局已將持牌物管公司及物管人名單刊憲及於監管局網站公佈，供市民查閱。

Licensing to Regulate

The implementation of the PM industry licensing regime since 1 August 2020 has received positive feedback and support from the industry. As at end March 2022, the PMSA had issued nearly 6,300 PMP licences, of which formal PMP licenses account for 61% and provisional PMP licenses account for 39%. For PMCs, over 100 had submitted licence applications and of which over 50 had successfully been licensed. In accordance with the PMSO, the PMSA had gazetted the list of licensed PMCs and PMPs and published the list on the PMSA website for public inspection.

發牌制度下的三年過渡期於2022年3月18日踏入500天倒數，監管局已啟動設置於網站主頁的倒數鐘，時刻提醒業界盡早領牌，並加強公眾認受物業發展正逐步邁向更專業更優質的新里程。

As the countdown to the ending of the three-year transitional period under the licensing regime entered the final 500 days on 18 March 2022, the PMSA had activated the countdown clock on its website, constantly reminding the industry to apply for licence soonest possible while reinforcing the public recognition of the PM industry moving towards the new milestone of enhanced quality and professionalism.

制定守則提升質素

為配合實施發牌制度，監管局根據《物管條例》，就不同範疇的物管工作為業界提供全面及到位的實務指引，以推動業界提升專業服務水平。年內，監管局共刊憲發出七份操守守則及相關的良好作業指南，包括《物業管理公司處理代客戶收取的款項》、《物業管理公司就其委任的結束須履行的責任》、《防止貪污事宜》、《牌照的訂明條件》、《保障個人資料》、《處理代客戶或安排客戶支付款項》及《向客戶提供訂明資料及財務文件》。上述守則指南的印刷本已分發予全港物管公司、業界專業團體及相關持份者，公眾亦可在監管局網站簡便查閱。

鼓勵業界持續進修

監管局另一重要發展策略，是推動業界人士持續吸收新知識，與時並進，提升專業水平。監管局在2022年初推出「持續專業發展計劃」，鼓勵物管人牌照持有人在三年過渡期內（2020年8月1日至2023年7月31日），以自願形式參與監管局舉辦或認可的持續專業進修活動或課程。截至2022年3月初，超過50個由監管局「認可專業團體」舉辦的活動或課程已獲得認可，而監管局亦舉辦了兩次「持續專業發展講座」，總共有超過500名從業員參加，而相關的講座錄影片段亦剪輯成短片教材，分發予四間承辦監管局「指明課程」的大專院校及多間提供「指明物業管理學歷或同等學歷的課程」的院校，作為其教學資源。此外，四間院校開設合共70班監管局「指明課程」，有2,220名臨時物管人牌照持有人報讀，成功修畢課程後可申領正式物管人牌照。

Formulating Codes to Raise Standards

To tie in with the implementation of the licensing regime, the PMSA had, in accordance with the PMSO, provided the industry with comprehensive and relevant practical guidance on various aspects of PM work in order to raise the professional standard of the industry. Within the year, the PMSA had gazetted seven Codes of Conduct and the relevant Best Practice Guides, including “Handling Moneys Received on behalf of Clients by Property Management Companies”, “Obligations of Property Management Companies regarding the Ending of their Appointment”, “Prevention of Corruption”, “Prescribed Conditions on Licences”, “Protection of Personal Data”, “Handling Payment for or Arranging Payment to be Made by Clients” and “Provision of Prescribed Information and Financial Documents to Clients”. The printed copies of the abovementioned Codes and Guides had already been distributed to PMCs, industry professional bodies and relevant stakeholders in the territory. Members of the public may also access the Codes conveniently at the PMSA website.

Encouraging Continuing Development within the Industry

Another major development strategy of the PMSA is to promote the industry to acquire new knowledge continually so that it advances with times and enhances its professional standard. Hence, the PMSA launched the CPD Scheme at the beginning of 2022 to encourage PMP licensees to participate on a voluntary basis in CPD activities or courses organised or recognised by the PMSA, during the three-year transitional period (from 1 August 2020 to 31 July 2023). As of early March 2022, over 50 activities or courses organised by PMSA Recognised Professional Bodies (RPBs) had been recognised. The PMSA had also organised two CPD seminars, which were attended by over 500 industry practitioners. The relevant video recordings of the seminars had also been edited into training video clips for distribution as educational resources to the four appointed educational institutions providing the PMSA Specified Courses and many other tertiary institutions which provide courses with prescribed PM qualifications or at equivalent academic level. In addition, the four educational institutions had launched a total of 70 classes of PMSA Specified Courses with 2,220 provisional PMP licensees enrolled. These licensees may apply for formal PMP licences after successful completion of the study.

加強與持份者聯繫

為令業界及不同持份者更有效了解監管局的工作，及加強對發牌制度的認識，監管局在宣傳方面力求創新，採用多元化方式作出推廣。監管局在2022年1月推出微電影《物管非閒事》，以輕鬆及生活化的手法簡單介紹物管的專業工作，並在社交平台上投放廣告宣傳微電影，令更多年青人認識物管工作。此外，為使公眾更容易獲取監管局發放的資訊，監管局自2022年初逐步優化其網站介面，方便用戶瀏覽相關資料、報名參加持續進修活動、預約申領牌照等；亦推出監管局網誌《物管非常事》，與業界及公眾分享監管局的最新動態資訊。

Strengthening Communication with Stakeholders

To ensure the industry and various stakeholders know more about the work of the PMSA and to strengthen their understanding of the licensing regime, the PMSA has been embarking on innovative ways and diverse methods to carry out its promotion work. The PMSA released the microfilm “Property Management – Good Job!” in January 2022 to introduce the professional work of PM through a light-hearted approach. The microfilm had also been advertised on social media so that more young people could learn about the PM work. In addition, in order to make it easier for the public to access the information disseminated by the PMSA, the interface of the PMSA website had been enhanced progressively since early 2022 to allow users to browse relevant information, sign up for CPD events, make booking to apply for licence etc., more conveniently. The PMSA blog had also been launched for sharing with the industry and members of the public the latest news of the PMSA.



團結業界共同抗疫

監管局於2022年再度獲民政事務總署委託，於2月開始執行第二輪「物管支援計劃」，為前線物管人員提供財政資助。今輪「物管支援計劃」除了涵蓋直接受聘於物管公司／公契經理人／業主組織，在合資格物業從事與保安或環境衛生有關工作的前線物管人員外，同時亦包括由物管公司／公契經理人／業主組織聘請的外判清潔或保安公司，以及物業內個別處所僱用的前線物管員工。至於在「三無大廈」提供服務的清潔和保安人員，在今輪「物管支援計劃」下可以個人名義自行作出申請。接受委託後，監管局隨即成立專責隊伍處理審批申請工作。

過渡期倒數展望未來

監管局在來年的首要目標，是繼續推動物管公司盡早於過渡期完結前申領牌照。除了向物管公司及業界解釋領牌的急切性外，亦會開展一系列針對物管服務用家的推廣工作，鼓勵其關注及敦促其相關物業聘用的物管公司早日領牌。另外，監管局預視到業界朝科技化的方向發展屬大勢所趨，正籌備推出監管局手機應用程式及「持續專業發展計劃」電腦系統，方便業界人士取得監管局資訊及參與持續進修課程及活動，加強業界持續進修文化，與時並進。最後，我衷心感謝監管局主席及各成員、民政事務總署、行政辦所有同事，以及業界各持份者對監管局及行政辦工作的支持。我們會繼續致力推動業界發展，提升專業水平，為業界營造更理想的未來，攜手擁抱物管新世代。

蕭如彬
行政總裁

Uniting the Industry against the Epidemic

The PMSA had been commissioned once again by the Home Affairs Department this year to implement the second round of the ASPM from February 2022 onwards in order to provide financial support to frontline PM workers. This round of ASPM not only covers frontline PM workers directly employed by PMCs, Deed of Mutual Covenant (DMC) Managers or Owners' Organisations (OOs) to provide services related to environmental hygiene and security in eligible properties, but also those employed by cleansing/security service contractors engaged by PMCs/DMC Managers/OOs as well as workers employed by premises within the properties. Cleansing and security workers providing services at "three-nil" buildings may apply individually in this round of ASPM. The PMSA had set up a dedicated team for vetting the applications immediately upon commissioning.

Counting down to the Ending of Transitional Period and the Way Forward

The major objective of the PMSA in the coming year will be to continue to promote early licensing among PMCs before the ending of the transitional period. Apart from explaining to PMCs and the industry the urgency of getting licensed, a series of promotional work targeting PM service users will also be launched to encourage them to urge the PMCs engaged in their properties to get licensed earliest possible. In addition, as the PM industry is envisioned to move towards the wider use of technology, the PMSA is in preparation of launching its mobile application and the CPD Scheme IT System so as to allow industry practitioners to obtain information about the PMSA and to participate in CPD activities and courses readily, thereby strengthening the culture of continuing development in the industry and advancing with times. Finally, I would wish to express my heartfelt appreciation to the PMSA Chairperson and all Members, the Home Affairs Department, staff members of the EO and all industry stakeholders for their support to the work of the PMSA and the Executive Office. We will continue to promote the industry development in order to raise its professional standard and build a brighter future for the industry, and we embrace together the coming new era for PM.

Alan SIU Yu-bun
Chief Executive Officer



機構管治

CORPORATE GOVERNANCE

監管局職能

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

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

監管局成員

監管局成員由香港特別行政區行政長官根據《物管條例》委任，第二屆成員任期由2019年12月1日起生效，為期三年。監管局現時共有18名成員，包括主席及副主席各一名。監管局成員按其界別分為以下三個類別：

- 第I類別
從事物管服務的個人。
- 第II類別
不屬第I類別的個人，並因具備物管、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。
- 第III類別
不屬第I類別或第II類別的個人，而獲行政長官認為適合獲委任為監管局成員。

PMSA's Functions

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

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

Members of the PMSA

Members of the PMSA are appointed by the Chief Executive of the Hong Kong Special Administrative Region in accordance with the PMSO. The second term ran from 1 December 2019 for a period of three years. There are currently 18 members, including the Chairperson and the Vice-chairperson. Members of the PMSA, according to the sectors they belong to, are divided into the following three categories:

- Category I
Individuals who are engaged in property management services.
- Category II
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.
- Category III
Individuals, not being Category I or Category II persons, who appear to the Chief Executive to be suitable to be appointed as Members of the PMSA.

各監管局成員來自不同背景，各具專業知識及豐富的社會服務經驗，為監管局的工作提供客觀和多方面的意見。成員名單載於第25頁。

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。

監管局的主要法定職能如下：

- 透過發牌予物管公司及物管人，就提供物管服務作出規管；
- 推動物管業行事持正，並提高其專業能力及水平；及
- 維持和提升物管業的專業地位。

Members of the PMSA come from different backgrounds 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 25.

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

The principal statutory functions of the PMSA are:

- To regulate and control the provision of PM services by the licensing of PMCs and PMPs;
- To promote the integrity, competence and professionalism of the profession of PM services; and
- To maintain and enhance the status of the profession of PM services.

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，太平紳士

Chairperson

Hon Tony TSE Wai-chuen, BBS, JP

副主席

許智文教授，榮譽勳章，太平紳士

Vice-chairperson

Professor Eddie HUI Chi-man, MH, JP

成員

陳恒鑞議員，銅紫荊星章，太平紳士

陳繼宇博士，榮譽勳章，太平紳士

周聯僑先生，榮譽勳章，太平紳士

郭岳忠測量師，榮譽勳章

梁文廣議員，榮譽勳章

吳光銘先生，榮譽勳章

吳韻宜女士

譚國榮先生，榮譽勳章

譚領律先生，榮譽勳章

黃輝成先生，榮譽勳章

黃栢欣女士

甄韋喬博士，榮譽勳章，太平紳士

易志明議員，銀紫荊星章，太平紳士

葉興國先生，銅紫荊星章，榮譽勳章，太平紳士

房屋署署長或其代表

民政事務總署署長或其代表

Members

Hon CHAN Han-pan, BBS, JP

Dr Jason CHAN Kai-yue, MH, JP

Mr CHOW Luen-kiu, MH, JP

Sr Dick KWOK Ngok-chung, MH

Hon Scott LEUNG Man-kwong, MH

Mr Paul NG Kwong-ming, MH

Ms Wendy NG Wan-ye

Mr Ivan TAM Kwok-wing, MH

Mr Stanley TAM Lanny, MH

Mr Justin WONG Fai-sing, MH

Ms Annie WONG Pak-yan

Dr Mickey YAN Wai-kiu, MH, JP

Hon Frankie YICK Chi-ming, SBS, JP

Mr YIP Hing-kiu, BBS, MH, JP

Director of Housing or her representative

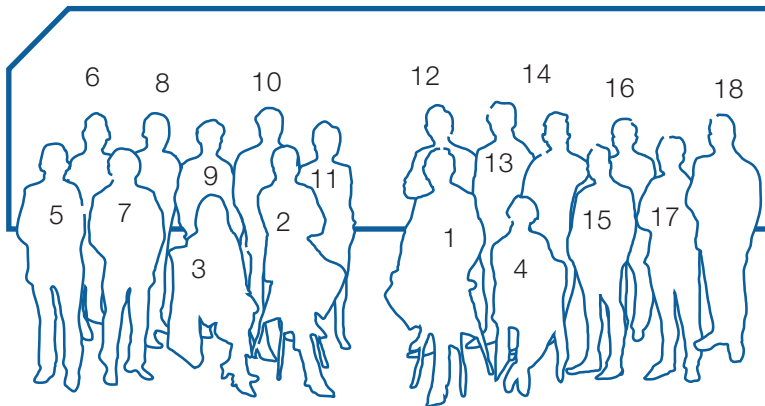
Director of Home Affairs or her representative

* 鄭麗琼女士
(由2021年4月1日至7月22日)

* Ms CHENG Lai-king
(1 April 2021 – 22 July 2021)

監管局成員

Membership of the PMSA



- 1** 謝偉銓議員，銅紫荊星章，太平紳士
Hon Tony TSE Wai-chuen, BBS, JP
- 2** 許智文教授，榮譽勳章，太平紳士
Professor Eddie HUI Chi-man, MH, JP
- 3** 黃栢欣女士
Ms Annie WONG Pak-yan
- 4** 吳韻宜女士
Ms Wendy NG Wan-ye
- 5** 吳鴻輝先生，太平紳士
(民政事務總署署長代表)
Mr Chris NG Hung-fai, JP
(Representative of Director of Home Affairs)



- 6** 陳恒鑛議員，銅紫荊星章，太平紳士
Hon CHAN Han-pan, BBS, JP
- 7** 吳光銘先生，榮譽勳章
Mr Paul NG Kwong-ming, MH
- 8** 周聯僑先生，榮譽勳章，太平紳士
Mr CHOW Luen-kiu, MH, JP
- 9** 楊耀輝先生，太平紳士
(房屋署署長代表)
Mr Ricky YEUNG Yiu-fai, JP
(Representative of Director of Housing)
- 10** 譚國榮先生，榮譽勳章
Mr Ivan TAM Kwok-wing, MH
- 11** 易志明議員，銀紫荊星章，太平紳士
Hon Frankie YICK Chi-ming,
SBS, JP
- 12** 梁文廣議員，榮譽勳章
Hon Scott LEUNG Man-kwong, MH
- 13** 陳繼宇博士，榮譽勳章，太平紳士
Dr Jason CHAN Kai-yue, MH, JP
- 14** 甄韋喬博士，榮譽勳章，太平紳士
Dr Mickey YAN Wai-kiu, MH, JP
- 15** 郭岳忠測量師，榮譽勳章
Sr Dick KWOK Ngok-chung, MH
- 16** 葉興國先生，銅紫荊星章，榮譽勳章，
太平紳士
Mr YIP Hing-kiwok, BBS, MH, JP
- 17** 譚領律先生，榮譽勳章
Mr Stanley TAM Lanny, MH
- 18** 黃輝成先生，榮譽勳章
Mr Justin WONG Fai-sing, MH



主席 Chairperson

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

立法會議員
Member, Legislative Council

- 市區重建局非執行董事(非官方成員)
- 海濱事務委員會成員
- 紀律人員薪俸及服務條件常務委員會委員
- 全國政協委員
- 中國科學技術協會委員
- Non-Executive Director (Non-official), Urban Renewal Authority
- Member, Harbourfront Commission
- Member, The Standing Committee on Disciplined Services Salaries and Conditions of Service
- 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，太平紳士
Professor Eddie HUI Chi-man, MH, JP

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

- 香港房屋協會監事會委員及提名委員會委員
- 證券及期貨事務監察委員會房地產投資信託基金委員會委員
- 地產代理監管局和其策略發展及管理委員會成員
- 地產代理監管局執業及考試委員會主席
- 香港房屋委員會資助房屋小組委員會委員
- 土地共享先導計劃顧問小組成員
- 「劏房」租務管制研究工作小組成員
- Member of the Supervisory Board and the Nominating Committee, Hong Kong Housing Society
- Member, Committee on Real Estate Investment Trusts, Securities and Futures Commission
- Member, Estate Agents Authority and its Strategic Development and Management Committee
- Chairman, Practice and Examination Committee, Estate Agents Authority
- Member, Subsidised Housing Committee, Hong Kong Housing Authority
- Member, Panel of Advisors, Land Sharing Pilot Scheme
- Member, Task Force for the Study on Tenancy Control of Subdivided Units



陳恒鑞議員，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，榮譽勳章，太平紳士
Dr Jason CHAN Kai-yue, MH, 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
- 教育局優質教育基金推廣及宣傳專責委員會委員
- 司法機構律師紀律審裁團成員
- 香港聯合國教科文組織協會副會長
- 數碼港企業發展顧問組成員
- Member, Advisory Committee, The Innovation and Technology Venture Fund, Innovation and Technology Bureau
- Member, Steering Committee, Child Development Fund, Labour and Welfare Bureau
- Member, Dissemination and Promotion Sub-Committee, Quality Education Fund, Education Bureau
- Member, Solicitors Disciplinary Tribunal Panel, Hong Kong Judiciary
- Vice President, UNESCO Hong Kong Association
- Member, Entrepreneurship Committee Advisory Group, Cyberport



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－主席辦公室)
Director (Construction Culture
Implementation-Chairman
Office), New World Construction
Company Limited

- 香港建造業註冊專門工種職工會聯會理事長
- 強制性公積金計劃上訴委員會委員
- 廣州市政協委員
- 職業安全健康局提升建造業及物業管理職安健督導委員會委員
- 建造業議會建造業訓練委員會成員
- 建造業關懷基金綜合服務中心董事兼司庫
- 香港建造業關愛中心執行董事
- 工聯會職安健協會委員
- Chairman, Hong Kong Construction Industry Registered Specialist Trade Union Federation
- Member, Mandatory Provident Fund Schemes Appeal Board
- Member, Guangzhou Municipality Political Consultative Conference
- Member, OSHC Steering Committee on Enhancing Osh of Construction and Property Management Industries
- Member, Construction Industry Training Board, Construction Industry Council
- Director and Treasurer, Construction Charity Fund Integrated Service Centre
- Director, Construction Charity Fund Integrated Service Centre Limited
- Member, HKFTU Occupational Safety and Health Association



郭岳忠測量師，榮譽勳章

Sr Dick KWOK Ngok-chung, MH

信德物業管理有限公司總監
Director, Shun Tak Property Management Limited

- 香港測量師學會前會長
- 華人永遠墳場管理委員會委員兼工程及發展小組主席
- 律師紀律審裁團委員
- 物業管理行業培訓諮詢委員會委員
- 香港房屋協會委員
- 民政事務總署大廈管理糾紛顧問小組召集人
- 香港高等教育科技學院(測量學榮譽理學士)校外評審委員
- Past President, The Hong Kong Institute of Surveyors
- Member, The Board of Management of The Chinese Permanent Cemeteries Cum Chairman, Works and Development Committee
- Lay Member, Solicitors Disciplinary Tribunal Panel of Judiciary
- Member, Property Management Industry Training Advisory Committee
- Member, Hong Kong Housing Society
- Convenor, Panel Advisors on Building Management Disputes, Home Affairs Department
- External Examiner, Bachelor of Science (Honours) in Surveying, Technological and Higher Education Institute of Hong Kong



梁文廣議員，榮譽勳章

Hon Scott LEUNG Man-kwong, MH

立法會議員
Member, Legislative Council

- 香港房屋委員會資助房屋小組委員會委員
- 九龍社團聯會副秘書長
- 公屋聯會副主席
- 中山市政協委員
- Member, Subsidised Housing Committee, Hong Kong Housing Authority
- Deputy Secretary, Kowloon Federation of Associations
- Vice-Chairman, Federation of Public Housing Estates
- Member, Zhongshan Committee of the Chinese People's Political Consultative Conference



吳光銘先生，榮譽勳章

Mr Paul NG Kwong-ming, MH

正誠保安服務有限公司／
正誠物業管理有限公司助理總經理
Assistant General Manager, F.H. Security Services Co., Ltd. / Fidelity Property Management Ltd.

- 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-ye

會計師
Accountant

- 羅兵咸永道有限公司合夥人
- 較高級法院出庭發言權評核委員會成員
- Partner, PricewaterhouseCoopers Ltd
- The panel of persons to the Higher Rights Assessment Board



譚國榮先生 · 榮譽勳章
Mr Ivan TAM Kwok-wing, MH

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

- 香港保險業聯會之管治委員會成員及一般保險總會上任主席兼委員
- 選舉委員會委員
- 香港公司治理公會(前香港特許秘書公會)前會長
- 香港物業管理公司協會前會長及理事
- Member, Governing Committee, and Immediate Past Chairman and Councillor, General Insurance Council, The Hong Kong Federation of Insurers
- Member, Election Committee
- Past President, The Hong Kong Chartered Governance Institute (formerly known as The Hong Kong Institute of Chartered Secretaries)
- Past President and Council Member, The Hong Kong Association of Property Management Companies



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，榮譽勳章

Mr Justin WONG Fai-sing, MH

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
- 社區應急輔助隊總監
- Member, Industry Training Advisory Committee – Property Management
- District Liaison Officer, Auxiliary Medical Service
- Assistant Director, Hong Kong Road Safety Patrol Public Relationship Section
- Corp President, St. John Ambulance Brigade – Island East Corp Hong Kong Command
- Commissioner, Community Emergency Aid Team



黃栢欣女士

Ms Annie WONG Pak-yan

律師
Solicitor

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



甄韋喬博士，榮譽勳章，太平紳士

Dr Mickey YAN Wai-kiu, MH, JP

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

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



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

立法會議員
Member, Legislative Council

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



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

公司董事
Company Director

- 惜食香港督導委員會委員
- 回收基金諮詢委員會委員
- 都市固體廢物收費支援小組委員
- 淘大花園業主委員會聯會主席
- 香港童軍東九龍1070旅主席
- 勵賢會會長
- 瑪利諾中學校董
- Member, Food Wise Hong Kong Steering Committee
- 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



王天予女士，太平紳士
Miss Agnes WONG Tin-yu, JP

房屋署署長
Director of Housing



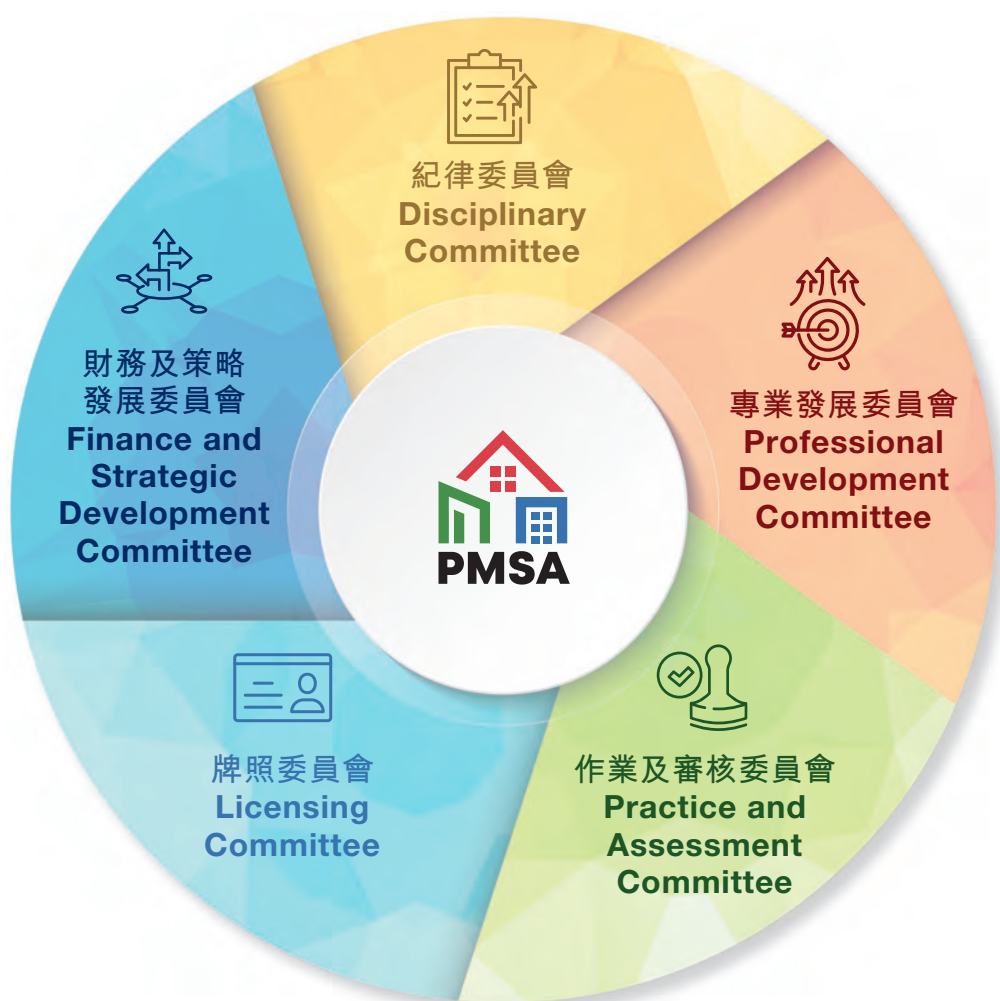
張趙凱渝女士，太平紳士
Mrs Alice CHEUNG CHIU Hoi-yue, JP

民政事務總署署長
Director of Home Affairs

委員會 Committees

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

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



紀律委員會

主要職能：

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

Disciplinary Committee

Major Functions:

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

主席：黃栢欣女士

成員：梁文廣議員，榮譽勳章

吳光銘先生，榮譽勳章

吳韻宜女士

譚國榮先生，榮譽勳章

譚領律議員，榮譽勳章

甄韋喬博士，榮譽勳章，太平紳士

易志明議員，銀紫荊星章，太平紳士

葉興國先生，銅紫荊星章，榮譽勳章，太平紳士

民政事務總署署長或其代表

Chairperson: Ms Annie WONG Pak-yan

Members: Hon Scott LEUNG Man-kwong, MH

Mr Paul NG Kwong-ming, MH

Ms Wendy NG Wan-ye

Mr Ivan TAM Kwok-wing, MH

Mr Stanley TAM Lanny, MH

Dr Mickey YAN Wai-kiu, MH, JP

Hon Frankie YICK Chi-ming,
SBS, JP

Mr YIP Hing-kwok, BBS, MH, JP

Director of Home Affairs or
her representative

財務及策略發展委員會

主要職能：

此委員會主要負責就具長遠影響的策略事宜以及財政預算事務，向監管局提出建議。委員會亦負責協助監管局監督人力資源管理，以及檢討和核准編制架構、重組事宜、人力策劃和人力資源政策及程序的制定事宜。

Finance and Strategic Development Committee

Major Functions:

This Committee is responsible for making recommendations to the PMSA on strategic issues of long term significance and budgetary matters. It is also responsible for assisting the PMSA to oversee human resources management and to review and approve establishment structure, re-organisation, manpower planning and development of human resources policies and procedures.

主席：謝偉銓議員，銅紫荊星章，太平紳士

成員：陳繼宇博士，榮譽勳章，太平紳士

周聯僑先生，榮譽勳章，太平紳士

郭岳忠測量師，榮譽勳章

吳韻宜女士

譚國榮先生，榮譽勳章

譚領律先生，榮譽勳章

易志明議員，銀紫荊星章，太平紳士

葉興國先生，銅紫荊星章，榮譽勳章，太平紳士

民政事務總署署長或其代表

Chairperson: Hon Tony TSE Wai-chuen, BBS, JP

Members: Dr Jason CHAN Kai-yue, MH, JP

Mr CHOW Luen-kiu, MH, JP

Sr Dick KWOK Ngok-chung, MH

Ms Wendy NG Wan-yee

Mr Ivan TAM Kwok-wing, MH

Mr Stanley TAM Lanny, MH

Hon Frankie YICK Chi-ming, SBS, JP

Mr YIP Hing-kiwok, BBS, MH, JP

Director of Home Affairs or
her representative

牌照委員會

主要職能：

此委員會負責行使及執行《物管條例》下物業管理公司及物業管理人領牌的條文所列出的監管局的所有職能和權力。委員會參與設計和檢討申領物管牌照的申請表、牌照、物管人證、持牌人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，以及制定和檢討有關發牌事項的政策，並向監管局提出建議。

Licensing Committee

Major Functions:

This Committee is tasked to exercise and execute any functions and powers of the PMSA in respect of provisions on the licensing of PMCs and PMPs under the PMSO. It helps in designing and reviewing application forms, licences, PMP card, registers of licensees and other relevant licence documents. Furthermore, it will also review licensing criteria, application and licence fees, as well as formulate and review policies relevant to licensing matters, and make recommendations to the PMSA thereon.

主席：許智文教授，榮譽勳章，太平紳士

成員：陳恒鑽議員，銅紫荊星章，太平紳士

陳繼宇博士，榮譽勳章，太平紳士

鄭麗琼女士(就任至2021年7月22日)

周聯僑先生，榮譽勳章，太平紳士

吳光銘先生，榮譽勳章

黃輝成先生，榮譽勳章

甄韋喬博士，榮譽勳章，太平紳士

葉興國先生，銅紫荊星章，榮譽勳章，太平紳士

民政事務總署署長或其代表

Chairperson: Professor Eddie HUI Chi-man, MH, JP

Members: Hon CHAN Han-pan, BBS, JP

Dr Jason CHAN Kai-yue, MH, JP

Ms CHENG Lai-king (until 22 July 2021)

Mr CHOW Luen-kiu, MH, JP

Mr Paul NG Kwong-ming, MH

Mr Justin WONG Fai-sing, MH

Dr Mickey YAN Wai-kiu, MH, JP

Mr YIP Hing-kwok, BBS, MH, JP

Director of Home Affairs or
her representative

作業及審核委員會

主要職能：

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

Practice and Assessment Committee

Major Functions:

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

主席：譚國榮先生，榮譽勳章

成員：鄭麗琼女士(就任至2021年7月22日)

許智文教授，榮譽勳章，太平紳士

郭岳忠測量師，榮譽勳章

黃輝成先生，榮譽勳章

黃栢欣女士

甄韋喬博士，榮譽勳章，太平紳士

房屋署署長或其代表

民政事務總署署長或其代表

Chairperson: Mr Ivan TAM Kwok-wing, MH

Members: Ms CHENG Lai-king (until 22 July 2021)

Professor Eddie HUI Chi-man, MH, JP

Sr Dick KWOK Ngok-chung, MH

Mr Justin WONG Fai-sing, MH

Ms Annie WONG Pak-yan

Dr Mickey YAN Wai-kiu, MH, JP

Director of Housing or
her representative

Director of Home Affairs or
her representative

專業發展委員會

主要職能：

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

Professional Development Committee

Major Functions:

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

主席：許智文教授，榮譽勳章，太平紳士

成員：陳恒鑞議員，銅紫荊星章，太平紳士

陳繼宇博士，榮譽勳章，太平紳士

郭岳忠測量師，榮譽勳章

梁文廣議員，榮譽勳章

吳光銘先生，榮譽勳章

黃輝成先生，榮譽勳章

黃栢欣女士

房屋署署長或其代表

民政事務總署署長或其代表

Chairperson: Professor Eddie HUI Chi-man, MH, JP

Members: Hon CHAN Han-pan, BBS, JP

Dr Jason CHAN Kai-yue, MH, JP

Sr Dick KWOK Ngok-chung, MH

Hon Scott LEUNG Man-kwong, MH

Mr Paul NG Kwong-ming, MH

Mr Justin WONG Fai-sing, MH

Ms Annie WONG Pak-yan

**Director of Housing or
her representative**

**Director of Home Affairs or
her representative**

行政辦事處 Executive Office

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「規管事務」和「營運及服務」兩大類別的工作。「規管事務」分支下設有投訴及執行部、法律事務部、牌照部和規管事務及紀律研訊部；而「營運及服務」分支下則設有行政部（負責監管局秘書處、人力資源、財務及行政等工作）、機構事務部（負責機構傳訊和資訊科技工作）和專業發展部。截至2022年3月，行政辦的員工人數共35名。

The PMSA EO assists and supports the PMSA in discharging its PM regulatory duties, promoting industry edges, boosting the development of professionalism in the industry as well as performing day-to-day work of various aspects. It is led by the Chief Executive Officer, who is underpinned by two General Managers responsible for the “Regulatory” and “Operation and Service” branches respectively. The Complaints and Enforcement Division, Legal Affairs Division, Licensing Division, and Regulatory and Disciplinary Division are under the “Regulatory” branch; while the Administration Division (responsible for the PMSA Secretariat, Human Resources, Finance, and Administration functions), the Corporate Services Division (responsible for Corporate Communications and Information Technology functions), and the Professional Development Division are under the “Operation and Service” branch. As of March 2022, the PMSA EO had 35 staff members.



組織架構圖 Organisation Chart



行政總裁
Chief Executive Officer

總經理(規管事務)
General Manager
(Regulatory)

總經理(營運及服務)
General Manager
(Operation and Service)

投訴及執行部
Complaints and
Enforcement
Division

牌照部
Licensing
Division

行政部
Administration
Division

專業發展部
Professional
Development
Division

法律事務部
Legal Affairs
Division

規管事務及
紀律研訊部
Regulatory and
Disciplinary
Division

機構事務部
Corporate
Services
Division

管理層團隊 Management Team



1 蕭如彬先生 行政總裁
Mr Alan SIU Chief Executive Officer

2 彭慧深女士 總經理(規管事務)
Ms Diana PANG General Manager (Regulatory)

3 葉嘉怡女士 總經理(營運及服務)
Ms Connie YIP
General Manager (Operation and Service)

4 劉鳳儀女士 高級經理(牌照)
Ms Winnie LAU Senior Manager (Licensing)

5 李素心女士 高級經理(行政及資源管理)
Ms Susan LEE Senior Manager
(Administration and Resources Management)

6 劉淑棻女士 法律顧問
Ms Eva LAU Legal Counsel

7 鄧少靈先生 高級經理(資訊科技)
Mr SL TANG
Senior Manager (Information Technology)

8 何世榮先生 經理(投訴及執行)
Mr Stephen HO
Manager (Complaints and Enforcement)

9 鄧淑宜女士 經理(專業發展)
Ms Noel TANG
Manager (Professional Development)

10 陸國豪先生 經理(牌照)
Mr Howard LUK Manager (Licensing)

11 何俊萱先生 經理(行政及資源管理)
Mr Joseph HO
Manager (Administration and Resources Management)



年度回顧
REVIEW OF
THE YEAR

年度回顧 Review of the Year

回顧2021–22年度，物管業發牌制度已正式實施，而三年過渡期亦已過了一半，標誌着香港物管業快將邁向新里程，朝專業化優質化發展。

監管局透過發牌規管、制定守則和鼓勵持續進修「三管齊下」的策略，與各政府部門、公營機構及業界團體協作，凝聚各方力量，提升物管業的專業地位及水平。

Looking back on 2021-22, the PM industry licensing regime has been implemented, and the three-year transitional period has passed halfway through, marking that the PM industry in Hong Kong is about to reach a new milestone and to move forward with enhancement in quality and professionalism.

To enhance the status and professional level of the PM industry, the PMSA adopts a “three-pronged approach” of regulating through licensing, formulating Codes of Conduct and encouraging continuing professional development. The PMSA also collaborates with various Government departments, public bodies and industry organisations to drive the initiatives with concerted efforts.



實施發牌制度

監管局作為物管業的法定機構，致力履行規管物管服務和推動行業專業化的職責。自物管業發牌制度於2020年8月1日起實施以來，監管局除積極處理已遞交的牌照申請外，亦繼續透過以下方式或渠道向持份者講解發牌制度，呼籲及鼓勵物管公司及從業員盡早申領牌照：

- **向持份者講解發牌制度**

為物管公司、辦學機構及專業團體等舉辦多場網上或實體發牌制度簡介會，以及出席由民政事務總署開辦的大廈管理工作坊等，年內合共47場，藉以廣泛向持份者講解物管業發牌制度。

- **增加認可專業團體及指明物管學歷**

在物管業發牌制度下，持有物管人（第1級）／（第2級）牌照的準則，除物管工作經驗外，還須具有學歷；而物管人（第1級）牌照的準則並包括專業資格，即牌照持有人必須屬監管局認可的物管相關專業團體（「認可專業團體」）指定會籍的會員。監管局按照已制定的評審準則，於本年度繼續認可符合準則的學歷及專業團體。截至2022年3月31日，分別共有58個學歷獲認可為指明學歷及九個專業團體被接納成為「認可專業團體」。

Implementation of the Licensing Regime

As the statutory body of the PM industry, the PMSA is committed to performing its functions of regulating the provision of PM services and promoting the professional development of the industry. Since the implementation of the licensing regime on 1 August 2020, the PMSA has actively processed the submitted licence applications, and has continued to communicate with stakeholders through the following means or channels to explain the licensing regime, as well as to appeal to and encourage PMCs and PMPs to apply for licences soonest possible:

- **Explaining the licensing regime to stakeholders**

With a view to explaining the licensing regime to a wide variety of stakeholders, the PMSA has organised a number of online or face-to-face briefing sessions on the licensing regime for PMCs, educational institutions and professional bodies, etc., and attended building management workshops, etc., organised by the Home Affairs Department, and a total of 47 such events were held during the year.

- **Adding recognised professional bodies and specified academic qualification in PM**

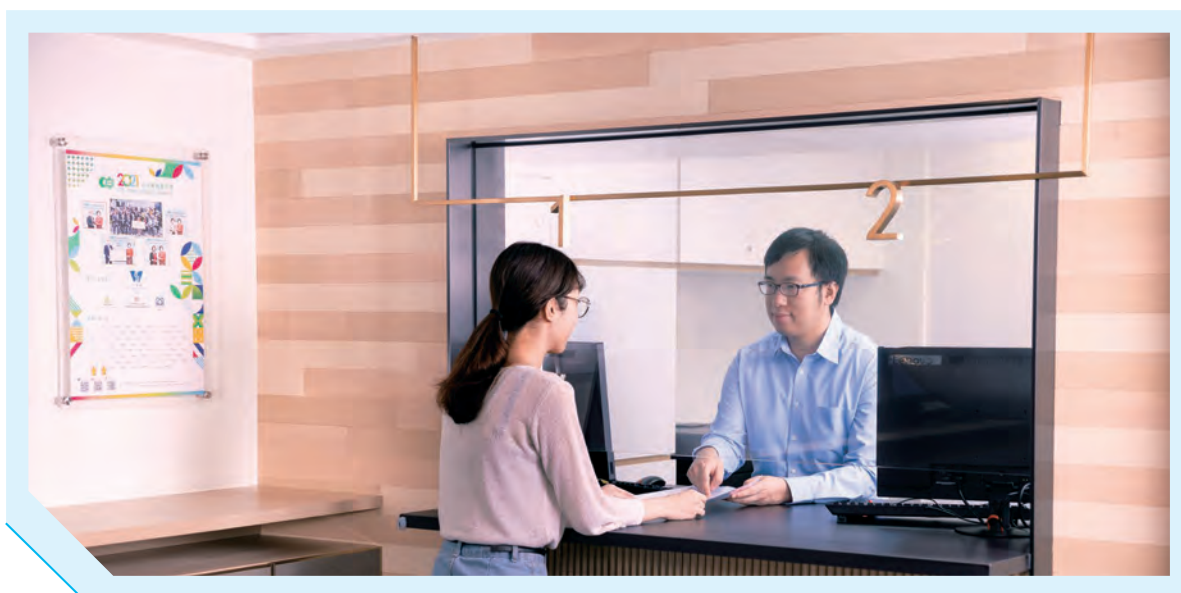
Under the licensing regime, the criteria for holding a PMP (Tier 1)/(Tier 2) licence include PM work experience, as well as academic qualification. The criteria for holding a PMP (Tier 1) licence also include professional qualification, i.e., a licensee has to hold a specified membership of a professional body recognised by the PMSA (RPB). The PMSA continued to recognise academic qualifications and professional bodies during the year according to the adopted assessment criteria. As of 31 March 2022, a total of 58 academic qualifications relating to PM have been recognised as specified academic qualifications, and nine professional bodies have been accepted as RPBs by the PMSA.

- 鼓勵物管公司盡早申領牌照

監管局成立了物管公司牌照專屬小組，由專屬牌照主任為未領牌的物管公司提供專屬領牌服務，並已致函物管公司和地產發展商，鼓勵其本身或轄下公司如須領牌應盡早提出申請，以及採用監管局提供的專屬領牌服務。另外，監管局亦已向全港超過11,000個業主組織（包括業主立案法團及業主委員會）及聘用物管公司的主要機構（如香港房屋委員會、香港房屋協會、市區重建局和政府產業署等），發信呼籲鼓勵其相關物業聘用的物管公司或與其合作的物管公司早日申領牌照。除此之外，監管局亦透過與業界商會組織舉行視像會議，簡介物管公司申領牌照流程，以及解答物管公司就申領牌照所提出的問題，鼓勵各大、中、小型規模的物管公司盡早領牌。

- Encouraging PMCs to apply for licences soonest possible

The PMSA had set up a dedicated PMC licensing team to provide dedicated services to PMCs yet to apply for licence through the work of dedicated licensing officers, and had issued letters to PMCs and real estate developers to encourage them or their subsidiaries to apply for licence, if required, soonest possible and make use of the dedicated services provided. In addition, the PMSA had also issued letters to more than 11,000 owners' organisations (including owners' corporations and owners' committees) in Hong Kong and major organisations (including Hong Kong Housing Authority, Hong Kong Housing Society, Urban Renewal Authority and Government Property Agency, etc.) which engage PMCs, appealing to them to encourage the PMCs engaged for their relevant properties or the PMCs they work with to apply for licence soonest possible. Besides, the PMSA also held video conferences with industry associations to introduce the application procedures for PMC licence, and address questions raised by the PMCs, and encourage the PMCs, whether small, medium or large sized, to obtain licence soonest possible.



完善政策與服務

截至2022年3月31日，監管局共累積接獲7,000多個物管公司及物管人牌照申請，及發出超過6,300個牌照。在處理各個牌照申請期間，監管局不時因應實際情況適切完善相關政策及申請流程等，包括：

- **為臨時物管人牌照申請人提供彈性牌照有效年期**

由2021年8月起，申請臨時物管人牌照的人士可選擇12、24或36個月的牌照有效期，以提供彈性，讓申請人可按自己的情況及預算完成「監管局指明課程」的時間，選擇合適的牌照有效年期，以避免繳付多於需要的牌照費用，從而鼓勵臨時牌照持有人早日申領正式牌照。

- **在國內提供物管服務**

由於香港與內地的交流日趨頻繁，香港與內地之間有不少發展計劃在進行，如粵港澳大灣區發展規劃等。部分本地物管從業員到內地不同城市發展，情況相當普遍。為免香港物管從業員因申領牌照前一段時間曾於內地城市提供物管服務，以致未能符合發牌制度下於領牌前指定時間內有足夠香港物管工作經驗的持牌準則，監管局於2021年12月優化了相關準則，以配合香港及業界的整體發展。

Optimising Policies and Services

As of 31 March 2022, the PMSA had cumulatively received more than 7,000 applications for PMC and PMP licences and issued over 6,300 licences. During the processing of licence applications, the PMSA made appropriate optimisation to relevant policies and application procedures in accordance with the practical situation, including:

- **Providing flexible licence validity period for provisional PMP licence applicants**

With effect from August 2021, applicants of provisional PMP licence can select a licence validity period of 12, 24 or 36 months so as to provide applicants with flexibility, allowing them to complete the PMSA Specified Course according to their own situation and timetable, and select an appropriate licence validity period thus avoiding paying licence fee more than necessary, so as to encourage holders of provisional licence to apply for formal licence soonest possible.

- **Provision of PM services in Mainland China**

With increasingly frequent exchanges between Hong Kong and the Mainland, many development plans between Hong Kong and the Mainland have been implemented, including the Guangdong-Hong Kong-Macao Greater Bay Area development plan. It is quite common for some practitioners in the local PM industry to develop their career in Mainland cities. To avoid local practitioners from not meeting the licensing criteria whereby they may have worked in the Mainland for a period preceding to application for licence thus resulting in not having sufficient Hong Kong PM work experience within the prescribed period before licence application, the PMSA optimised the concerned licensing criteria in December 2021 so that the licensing regime could tie in with the overall development of Hong Kong and the local PM industry.

- **成立物管公司牌照專屬小組**

為了令牌照申請有序地進行，監管局於2021年10月成立物管公司牌照專屬小組，特意委派專屬牌照主任，為物管公司提供專屬領牌服務，包括提供切合物管公司所需的彈性牌照申請程序，以減省行政手續和縮短審批時間；物管公司可選擇以集體形式為旗下的物管人遞交及處理物管人牌照申請；安排與指明課程的承辦院校聯繫，以「企業包班」形式舉辦「監管局指明課程」；以及與專屬牌照主任直接聯絡，有效率地處理查詢和為申領程序中可能出現的問題提供適切的解決方案，以便利物管公司加快處理有關申請牌照手續。

- **一站式網上牌照申請平台**

為方便牌照申請人及配合政府鼓勵採用電子支付系統，由2022年3月31日起，監管局於網上牌照申請平台增設了網上付款功能，申請人除了可以現金或支票付款外，亦可選擇以「轉數快」及「繳費靈」繳付有關費用。

- **簡化臨時物管人牌照持有人申請正式牌照的程序**

為鼓勵及便利臨時物管人牌照持有在其臨時牌照有效期內修畢「監管局指明課程」後申請正式物管人牌照，監管局於2021年5月起提供申請正式物管人牌照的簡便安排。申請人只須填寫正式牌照申請表的相關指定部分，而毋須重複提交其他證明文件，從而簡化相關牌照申請程序。

- **Setting up a dedicated PMC licensing team**

To ensure that licence applications are processed in an orderly manner, the PMSA set up a dedicated PMC licensing team in October 2021, and specially appointed dedicated licensing officers to provide PMCs with dedicated licensing services which include providing a flexible application process, thus appropriately meeting PMCs' needs to streamline administrative work and shorten turnaround time; providing an option of submitting and processing PMP licence applications in bulk for the practitioners engaged by the PMCs; liaising with the PMSA Specified Course providers to organise corporate class(es); direct communication with the dedicated licensing officer who will provide timely response to enquiries and helpful solution to various issues that may arise during the application process, with a view to expediting the processing of relevant licence application.

- **One-stop online licence application platform**

To facilitate licence applicants and take into account the Government's promotion of the adoption of electronic payment system, the PMSA added an online payment function to the online licence application platform with effect from 31 March 2022. In addition to cash or cheque, applicants can also pay the relevant fees by the Faster Payment System (FPS) and the Payment-by-Phone Services (PPS).

- **Streamlining formal PMP licence application procedures for provisional PMP licence holders**

To encourage and facilitate holders of provisional PMP licence to apply for formal licences after completing the PMSA Specified Courses within the validity period of their provisional licences, the PMSA simplified the arrangement for applying for formal PMP licence starting from May 2021. Applicants can simply complete the relevant designated parts of the formal licence application form and do not need to submit other supporting documents repeatedly, thereby streamlining the licence application procedures.

訂定專業標準及制定操守守則

為配合發牌制度正式實施及提升業界專業水平，監管局於年內共發出了七份操守守則及相關良好作業指南，包括《物業管理公司處理代客戶收取的款項》、《物業管理公司就其委任的結束須履行的責任》、《防止貪污事宜》、《牌照的訂明條件》、《保障個人資料》、《處理代客戶或安排客戶支付款項》及《向客戶提供訂明資料及財務文件》，目的是為物管公司及物管人提供實務指引和為物管服務制定標準，以提升業界專業水平，為公眾提供更優質的物管服務。

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

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

監管局會繼續就物管業的不同範疇發出操守守則及良好作業指南，以提升物管公司及物管人的專業水平及鼓勵業界為公眾提供更優質的物管服務。

Setting Professional Standard and Formulating Codes of Conduct

To cope with the implementation of the licensing regime and enhance professional standard of the industry, the PMSA had issued during the year seven Codes of Conduct and relevant Best Practice Guides including “Handling Moneys Received on behalf of Clients by Property Management Companies”, “Obligations of Property Management Companies regarding the Ending of their Appointment”, “Prevention of Corruption”, “Prescribed Conditions on Licences”, “Protection of Personal Data”, “Handling Payment for or Arranging Payment to be Made by Clients” and “Provision of Prescribed Information and Financial Documents to Clients” in order to provide practical guidance and set standard of PM services for PMCs and PMPs so as to enhance their professional standard for providing quality PM services to the public.

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

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

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

投訴及查詢

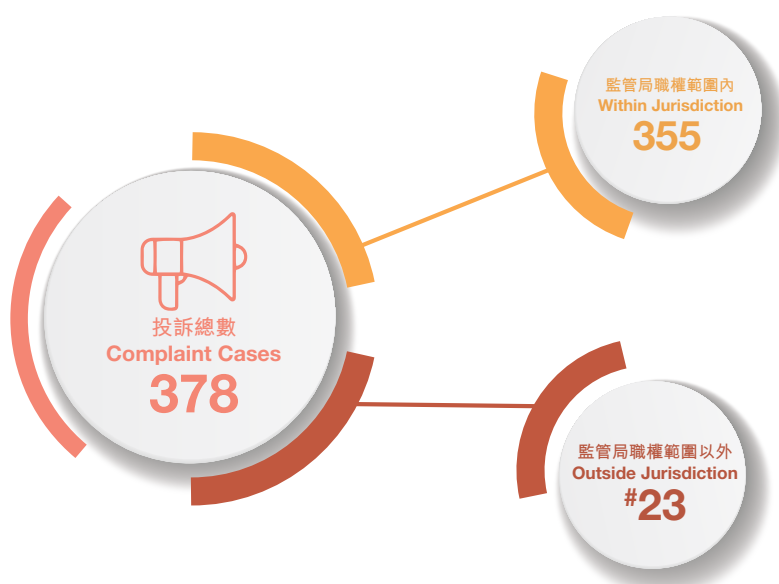
監管局一直透過不同的渠道包括會面、電話及電郵等與公眾及持份者保持溝通，期望能更有效及適切地處理有關物管服務的意見、查詢及投訴。

根據《物管條例》，監管局會對涉嫌犯了違紀行為的持牌人進行調查。雖然監管局未能根據《物管條例》向非持牌人作出調查，但監管局會盡力向投訴人提供協助，包括向有關物管公司或物管人作出查詢及轉達投訴人的關注，鼓勵其對有關事宜作出跟進及加強與其客戶的溝通，以釋除疑慮或謀求達成共識，解決投訴事宜。

Complaints and Enquiries

The PMSA has all along communicated with its stakeholders and the public through different means including meeting, telephone call and email, aiming to deal with opinion, enquiries and complaints received in respect of PM services more effectively.

The PMSA will conduct investigation into complaints against licensees alleged to have committed disciplinary offences under the PMSO. If the subject of complaint is not a licensee, while the PMSA may not conduct investigation under the PMSO, it will strive to provide assistance to the complainant, including making enquiries with the relevant PMC or PMP, relaying the complainant's concern to them and encouraging them to follow up on the relevant matters and enhance communication with their clients in order to address concern or reach consensus so as to resolve the complaint.



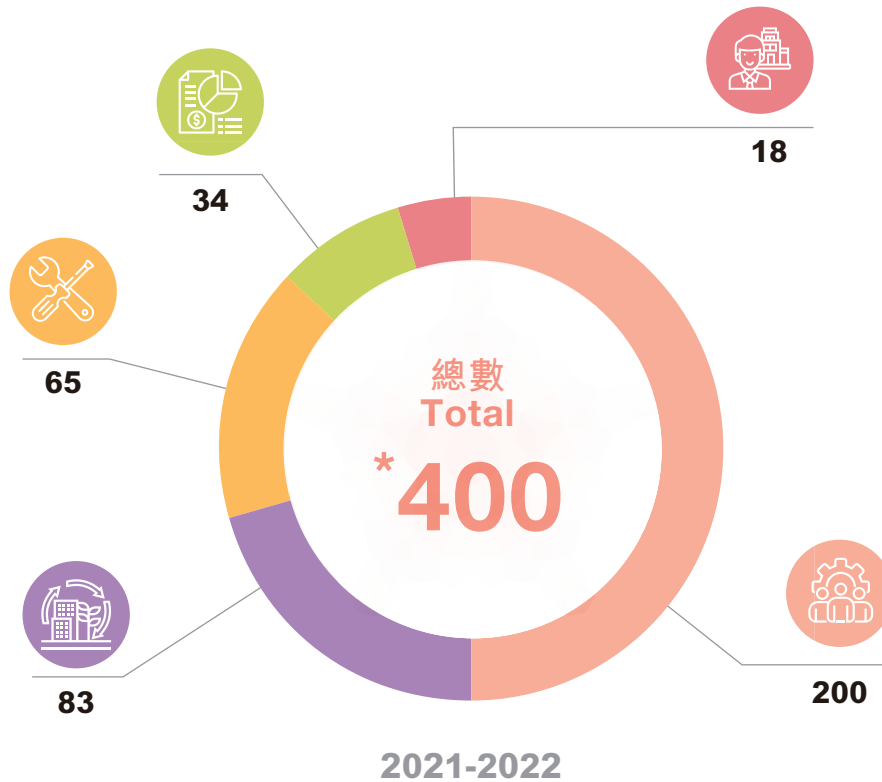
截至2022年3月，監管局2021-22年度共接獲及處理378宗投訴，其中與持牌人相關的個案共86宗。投訴人主要是物業業主，其物業種類以住宅為主，而投訴內容主要涉及管理其物業的物管公司未有妥善處理投訴、未有協助業主舉行會議、離任時沒有妥善交接、未有跟進或延誤公用部分的維修及保養工作、提供的清潔或保安服務不足、沒有適當處理噪音滋擾或未經許可佔用公用地方，以及拒絕或拖延提供有關財務文件及紀錄等。

As of March 2022, the PMSA received and handled 378 complaints within 2021-22 and 86 of which involved licensees. The complaints came mainly from property owners of residential properties. They complained against the PMCs responsible for managing their properties for not handling their complaints properly, failing to assist owners to convene meetings, failing to handover properly at the end of service appointment, delay in taking follow-up actions about repair and maintenance works of common facilities, inadequate provision of cleaning or security services, inappropriate handling of noise nuisance or unauthorised occupation of common areas, as well as refusal or delay in providing relevant financial records or documents, etc.

* 有關投訴事項包括：不滿業主組織作出的決定、不滿物業發展商的修葺工程，以及有關私人單位滲水問題和涉及公契的爭議等。
Relevant complaints include: dissatisfaction with the decision of OOs, dissatisfaction over repair works carried out by property developers, water seepage in private units and disputes relating to deeds of mutual covenant, etc.

監管局職權範圍內的投訴分類

Classification of complaints within jurisdiction of the PMSA



關於物業的一般管理服務(例如沒有妥善跟進業戶的投訴、沒有妥善處理噪音滋擾、沒有協助或安排舉行業主會議、沒有清晰向業戶就進行裝修須遵守的要求提供指示(如搭建及拆除棚架的時限)、物管公司離任時沒有妥善處理交接事宜等)

General management services (e.g. failure to follow up properly in respect of complaints made by owners, failure to handle noise nuisance properly, failure to assist in convening or arranging owners' meetings, failure to provide clear instructions to owners regarding the requirements of renovation (e.g. time limit for erecting and dismantling of scaffolds) and failure to handover properly at the end of service appointment, etc.)



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

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



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

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



物業所處環境的管理(例如沒有按時收集垃圾、公用設施清潔不足、保安員不足及大廈出現2019冠狀病毒病確診個案而未有加強清潔及防疫措施等)

Management of property environment (e.g. failure to collect refuse on schedule, insufficient cleaning of common area, insufficient deployment of security guards, failure to strengthen cleaning and prevent the spread of virus when confirmed cases of COVID-19 occurred in the property, etc.)



關於物業的設施管理(例如佔用物業公用地方及停車場的公用部份等)

Facility management (e.g. occupying common area of carpark or property, etc.)

* 由於每宗投訴個案可能涉及超過一項分類項目，因此分類項目個案的數目並不等於投訴個案總數量。

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

鼓勵持續進修 Encouraging Continuing Professional Development

監管局一直致力推動業界持續專業發展及培養學習文化。

過去一年，監管局除繼續推動開辦「監管局指明課程」外，並開展了「持續專業發展計劃」，積極推動物業可持續發展、與時並進。

「監管局指明課程」

「監管局指明課程」是為配合落實物業發牌制度而開設。物管從業員如具備有關工作經驗，但未有相關學歷及／或專業資格申領正式物管人牌照，可於物業發牌制度過渡期內先申領臨時牌照，並於臨時牌照有效期內成功修畢「監管局指明課程」，即可在未有相關學歷及／或專業資格的情況下，申領正式物管人牌照。

四間承辦「監管局指明課程」的院校（即職業訓練局香港專業教育學院、香港都會大學李嘉誠專業進修學院、香港城市大學專業進修學院，以及香港理工大學專業進修學院）在過去一年共開辦了三期合共36班課程，配合市場對課程的需求提供超過1,100個學位名額。

四間承辦院校由2020年10月開展推出「監管局指明課程」直至2022年3月，已累計開辦共5期合共70班「監管局指明課程」，讓2,220名臨時物管人牌照持有人於成功進修後可申領正式物管人牌照。

The PMSA has been promoting the CPD and cultivating a learning culture among the industry.

In the past year, besides continuing to drive the provision of the PMSA Specified Courses, the PMSA had also implemented the CPD Scheme to actively encourage the sustainable development of the PM industry for advancement with times.

PMSA Specified Courses

The PMSA Specified Courses are set up to support the implementation of the PM industry licensing regime. PMPs who possess the specified work experience but do not have the required academic and/or professional qualifications for formal PMP licence may apply for provisional licence first during the transitional period of the licensing regime and attend the PMSA Specified Courses. Upon successful completion of the PMSA Specified Courses within the validity of the provisional licence, they may apply for formal PMP licence without the academic and/or professional qualifications required.

The four appointed educational institutions to provide the PMSA Specified Courses, including Hong Kong Institute of Vocational Education, Vocational Training Council, Li Ka Shing School of Professional and Continuing Education, Hong Kong Metropolitan University, School of Continuing and Professional Education, City University of Hong Kong as well as School of Professional Education and Executive Development, Hong Kong Polytechnic University had launched a total of 36 classes in three phases during the past year and provided over 1,100 certificate places in response to market demand.

Since the roll-out of the PMSA Specified Courses from October 2020 and up to March 2022, the four educational institutions had provided altogether a total of 70 classes in five phases for 2,220 provisional PMP licencees, enabling them to apply for formal PMP licence after successful completion of the study.

「持續專業發展計劃」

監管局在2022年初推出「持續專業發展計劃」，鼓勵物管人牌照持有人在發牌制度過渡期內以自願形式參與監管局舉辦或認可的活動或課程，協助從業員在工作以外不斷學習新知識和新技能，以應付其物管工作的需要，並提升物管行業的專業地位及水平。

物管人牌照持有人(不論正式或臨時)每年均可參與符合計劃準則的持續進修活動或課程以累積參與時數，當時數達至計劃的參考要求，牌照持有人可獲監管局頒發證書以作嘉許。這些活動或課程的主題和形式多元化，涵蓋不同範疇，物管從業員可按興趣或自身需要參與。計劃建議物管人(第1級)及(第2級)牌照持有人分別每年參與最少12及6小時符合準則的活動或課程。

Continuing Professional Development Scheme

The PMSA launched the CPD Scheme in early 2022, encouraging PMP licensees to participate on voluntary basis in activities or courses held or recognised by the PMSA during the transitional period of the licensing regime so as to assist them in learning new knowledge and skills continuously outside of work in order to meet their PM job requirements, thereby enhancing the quality and professionalism of the PM industry.

PMP licencees (formal or provisional licences) may participate in continuous learning activities and courses that can meet the criteria of the CPD Scheme to accumulate participation hours every year. When meeting the CPD Scheme's recommended participation requirement, certificates of recognition will be presented by the PMSA to the licensees. These activities or courses are diverse in topic and format and PMPs may choose to participate based on their interest and need. PMP licencees (Tier 1) and (Tier 2) are recommended to participate in a minimum of 12 and 6 hours of activities or courses respectively each year.



除了監管局主辦的活動外，物管人牌照持有人亦可參加九個由監管局「認可專業團體」、其他法定機構及政府部門所舉辦，並符合計劃準則而獲認可的活動或課程以累積持續進修參與時數。此外，受教育局監管的教育機構所舉辦的活動或課程，和經香港學術及職業資歷評審局資歷認證的活動或課程，均符合計劃準則而毋須監管局預先審批，自動會獲得認可。截至2022年3月，共有60個由監管局「認可專業團體」及其他機構舉辦的活動或課程已獲得認可，物管人牌照持有人可前往監管局網站查閱詳情。

監管局會定期檢視計劃的執行細節，並廣泛聽取意見及不斷作出改良，以配合及照顧業界需要。監管局會研究於過渡期完結後以強制形式推行計劃，以加強力度推動業界與時並進，不斷提升專業水平。

In addition to the activities organised by the PMSA, PMP licencees may also attend recognised activities or courses which meet the criteria of the CPD Scheme organised by the nine PMSA RPBs, other statutory bodies or Government departments to accumulate CPD participation hours. In addition, activities or courses held by educational institutions which are regulated by the Education Bureau and activities or courses accredited by the Hong Kong Council for Accreditation of Academic and Vocational Qualifications will be automatically recognised under the CPD Scheme and do not require advance approval. As of March 2022, 60 activities or courses organised by the PMSA RPBs and other organisations have been recognised. PMP licencees may visit the PMSA website for more details.

The PMSA will examine the CPD Scheme's implementation details from time to time and will also actively listen to suggestions and make improvements to accommodate the industry's needs. The PMSA is considering compulsory implementation of the CPD Scheme after the ending of the transitional period in order to promote the industry to move with times and to continuously enhance its professional standard.

持續專業發展講座及短片教材

在「持續專業發展計劃」下，監管局去年共安排了兩次持續專業發展講座，就多項物管議題與業界人士進行詳細分享，包括物管業發牌制度下監管局發出的操守守則及良好作業指南、《建築物管理條例》下公契的強制性條款、市區重建局樓宇排水系統維修資助計劃、《保障個人資料私隱：物業管理指引》、實施「都市固體廢物收費」的準備工作及淘大花園參與「都市固體廢物收費試點計劃」等。

此外，監管局亦就不同講者的主題演講製作了短片教材，並上載至監管局網站，供業界使用作培訓用途，為物業管理相關培訓課程提供教學資源及支援。

由於業界反應積極及正面，監管局會繼續與業界團體、不同政府部門及公營機構合作，就不同物管範疇定期舉辦與物管專業息息相關的講座和活動。

CPD seminars and videos

Under the CPD Scheme, the PMSA held last year two seminars for the industry on PM issues, covering the Codes of Conduct and Best Practice Guides issued by the PMSA under the licensing regime of the PM industry, Building Management Ordinance – mandatory terms in deeds of mutual covenant, Urban Renewal Authority's Building Drainage System Repair Subsidy Scheme, Personal Data Privacy: Guidance on Property Management Practices, preparation work for the implementation of Municipal Solid Waste Charging and experience sharing in respect of the Municipal Solid Waste Charging pilot scheme at Amoy Gardens.

Moreover, the PMSA also produced training video clips relating to the seminar topics of various speakers and uploaded them onto the PMSA website for the industry to use the video clips for training purposes, and providing educational resources and support for relevant training courses in PM.

With active and positive response from the industry, the PMSA will continue to work with industry organisations, various Government departments and statutory bodies to hold regularly seminars and activities on various aspects of PM which are closely related to the professionalism of the industry.



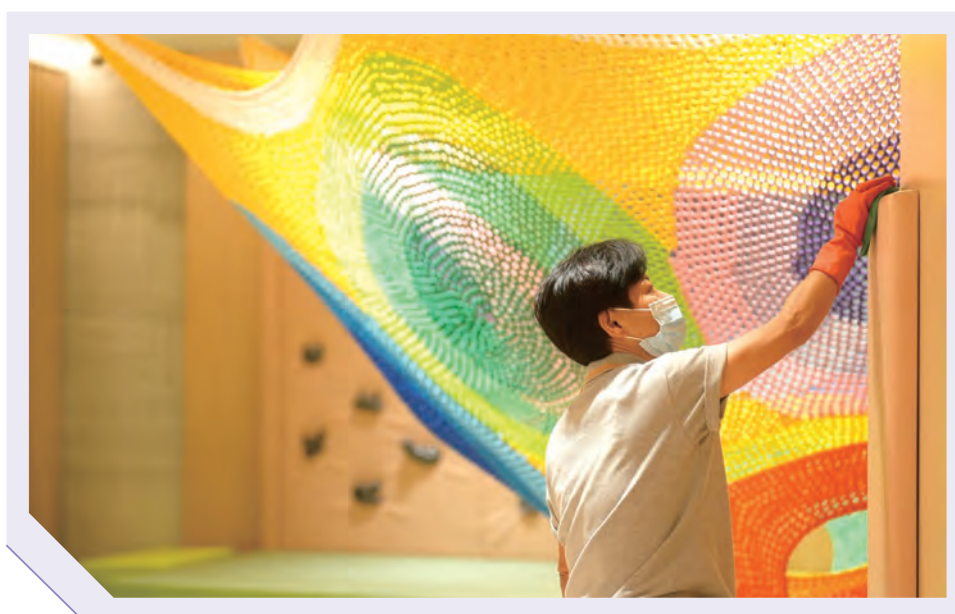
提供抗疫支援 Providing Anti-epidemic Support

香港社會自2022年初起受到2019冠狀病毒病第五波疫情影響，各行各業面對沉重壓力。政府推出第六輪「防疫抗疫基金」，下設「物業管理業界（環境衛生和保安人員）抗疫支援計劃」（「物管支援計劃」），並委託監管局負責執行工作，以協助前線物管人員加強個人防護和環境衛生及肯定他們自第五波疫情爆發以來盡心盡力參與及協助防疫抗疫工作。

「物管支援計劃」向在受資助期（即2022年2月至6月）內，於私人住宅、綜合用途樓宇、工業及商業大廈（包括商場）從事與環境衛生或保安有關工作的前線物管員工（包括物業內個別處所聘請及物管公司、公契經理人或業主組織聘請的承辦商僱用的清潔及保安員工）提供財政支援。每名合資格物管人員可獲每月港幣2,000元津貼，最多五個月；而合資格物業內每幢樓宇的津貼名額為200個（當中100個名額是為合資格大廈內各處所自行聘請的前線清潔及保安人員，以及由清潔及保安服務承辦商或其分判商聘請的前線清潔及保安人員而設）。有關申請須由合資格物業的物管公司、公契經理人或業主組織作出。申請人亦會獲發行政費用（每名成功申請的前線物管員工的行政費用為最高500元）。

Hong Kong had been impacted by the fifth wave of the COVID-19 epidemic since early 2022 and different sectors worked under substantial pressure. The Government had set up the Anti-epidemic Support Scheme for Environmental Hygiene and Security Staff in Property Management Sector (ASPM) under the sixth round of the Anti-epidemic Fund and the PMSA was commissioned to implement the ASPM in order to help frontline PM workers strengthen their capacity for personal protection and environmental hygiene as well as to recognise their contributions in anti-epidemic work since the onset of the fifth wave of the epidemic.

The ASPM aims to provide financial support to frontline PM workers performing duties related to environmental hygiene or security in private residential, composite, industrial and commercial building blocks (including shopping malls) during the subsidised period (i.e. February to June 2022) (including cleansing and security workers employed by premises within a property employed by contractors engaged through PMCs, deed of mutual covenant managers or OOs). An eligible PM worker may receive a subsidy of HK\$2,000 monthly for a maximum of five months. Each building block in an eligible property is subject to a quota of 200 headcounts (of which, 100 are for frontline cleansing and security staff engaged by premises within the eligible property as well as frontline cleansing and security workers of service contractors/subcontractors) for the subsidy. Applications have to be made by PMCs, deed of mutual covenant managers or OOs. Applicants will also be provided with administrative fee (the maximum administrative fee for each frontline PM worker with subsidy successfully granted is \$500).



提供抗疫支援 Providing Anti-epidemic Support

至於為沒有業主立案法團、業主組織或物管公司的樓宇(俗稱「三無大廈」)提供清潔或保安服務的前線物管人員，則可以個人名義自行作出申請。

For frontline PM workers who provide cleansing or security services to building blocks which have no owner's corporations, OOs or PMCs (i.e. "three-nil" buildings), they may submit applications individually.



監管局接受民政事務總署委託後，隨即開展各項籌備工作及成立一支專責團隊，負責處理有關申請及審批工作。「物管支援計劃」於2022年2月28日正式推出及開始接受申請，監管局亦作出一系列宣傳工作，包括舉辦網上簡介會、開設專屬網站、製作宣傳單張及於各媒體平台作宣傳等，鼓勵合資格物業的物管公司及業主組織盡早為其前線物管員工遞交資助申請。「物管支援計劃」的原先截止申請日期為2022年4月30日。

Upon commissioning by the Home Affairs Department, the PMSA had immediately carried out the preparatory work and set up a dedicated team for vetting the applications. The ASPM was launched and begun accepting applications from 28 February 2022. The PMSA had also launched a series of publicity initiatives, including the holding of online briefing sessions, the development of a dedicated website, production of publicity leaflets and promotion through various media platform, etc. in order to encourage PMCs and OOs of eligible properties to submit application early. The original deadline for submission of application was 30 April 2022.



「物管支援計劃」其後於2022年4月29日推出優化安排，並經兩度延期後將截止申請日期延至2022年6月30日。

The Enhanced Arrangement for the ASPM was subsequently rolled out on 29 April 2022 and after two extensions, the deadline for application was subsequently extended to 30 June 2022.

工作團隊 Team of Staff

監管局一直以審慎理財原則按實際工作需要開設員工職位。截至2022年3月，監管局的員工人數為35名。

為配合落實物業發牌制度，監管局於年內增加開設了兩個職位，以配合籌備及執行大量發牌相關工作，包括牌照審批及相關的財務和電腦系統支援工作、草擬及推出操守守則及良好作業指南、處理查詢投訴、推動開辦「監管局指明課程」、進行宣傳推廣、以及各項行政支援工作等。

此外，為執行「物管支援計劃」，監管局截至2022年3月在常規員工編製外開設了16個額外短期職位，以配合運作需要，及後監管局就「物管支援計劃」開設合共40多個短期職位。

為提升員工士氣及加強人力資源的穩定性，監管局在年內亦優化了行政辦員工的假期福利安排，增加各職級續約員工的有薪年假數目。

監管局亦邀請了廉政公署為員工舉辦「持廉守正」講座，提供有關防貪法例、廉潔作業及防貪措施的培訓，以加強員工的誠信文化。

監管局兩名員工在年內獲得申訴專員公署頒贈「申訴專員嘉許獎2021-公職人員獎」，以嘉許及肯定其在處理公眾投訴和查詢的專業態度及卓越表現，及提供優質的公共服務。

The PMSA has all along acted prudently in financial management and has created posts based on actual operational needs. As of March 2022, the number of staff in the PMSA was 35.

To support the implementation of the PM industry licensing regime, the PMSA had created two posts during the year to help prepare for and carry out a large amount of licensing work including assessing licence applications and providing the concerned financial and IT system support, drafting and issuing Codes of Conduct and Best Practice Guides, handling enquiries and complaints, driving the organisation of the PMSA Specified Courses, carrying out promotion work and various administrative support task, etc.

In addition, to implement the ASPM, the PMSA had, up to March 2022, employed 16 extra temporary staff on top of the regular establishment to meet operational needs. The PMSA had eventually created a total of over 40 temporary posts for the ASPM.

To boost staff morale and to enhance the stability of human resources, the PMSA had strengthened the leave benefit arrangement by increasing the number of days of annual leave for staff of different ranks who had renewed their contracts.

The PMSA had also invited the Independent Commission Against Corruption (ICAC) to hold an anti-corruption seminar for the staff members and provided training on anti-corruption laws, probity and corruption prevention measures to strengthen the culture of integrity amongst staff members.

Two staff members of the PMSA were awarded the Ombudsman's Awards 2021 for Officers of Public Organisations which commend and recognise their professionalism and excellent performance in handling complaints and enquiries made by the public, and the provision of quality public services.



監管局深信資訊科技是提升服務效率及資料準確性的基石，並對發牌、規管及推動持續專業發展等工作至關重要。監管局致力完善現有的資訊科技系統，並按實際需求發展新系統。

監管局在過去一年完善了「牌照申請系統」的前台及後台功能，改善電子申請表設計以減少填寫錯誤、簡化牌照申請流程、縮短填寫申請表的時間及加快監管局內部審核及處理申請的程序，從而提高監管局審批申請的效率及服務質素。

為配合政府鼓勵採用電子支付系統，推動香港智慧城市發展，監管局於本年度推出了電子支付服務。公眾可透過「轉數快」及「繳費靈」輕鬆繳付牌照申請及參加由監管局舉辦的持續專業發展活動等相關費用。

監管局於年內亦為「物管支援計劃」推出專題網站以介紹計劃詳情及發放相關資訊，並建立電子申請及審批系統，以便利合資格物業的物管公司、公契經理人或業主組織為前線物管人員提交資助申請，同時讓監管局員工能高效處理相關審批及發放資助的工作。

The PMSA is convinced that information technology (IT) is the cornerstone for improving service efficiency and data accuracy, and is critical to the implementation of the licensing regime, the enforcement of the regulatory framework and the promotion of CPD. The PMSA is committed to improving its existing IT systems and developing new systems based on practical needs.

In the past year, the PMSA optimised the front-end and back-end functions of the Licensing Application System, enhancing the design of the online licence application form to minimise input errors, simplifying the licence application process and thereby shortening the time to fill in the application form, and speeding up the PMSA's internal processing and vetting of applications, thus improving the efficiency and service quality of the PMSA in vetting applications.

The PMSA launched an electronic payment service this year to tie in with the Government's efforts in encouraging the adoption of electronic payment system and promoting the Smart City Blueprint for Hong Kong, allowing the public to readily pay the relevant fees for licence application and participation in CPD activities organised by the PMSA through the FPS and the PPS.

The PMSA also established a thematic website for the ASPM during the year to introduce its details and disseminate relevant information. An online application and vetting system was also launched to facilitate the submission of application by PMCs/deed of mutual covenant managers/OOs of eligible properties for frontline PM workers, and at the same time enable the staff of the PMSA to carry out the application vetting and subsidy disbursement tasks effectively.

至於監管局內部系統方面，為提高處理數據／資料的數量、準確性及安全性，監管局已將系統硬件升級，並定期更新系統軟件安全修補程式。監管局亦於年內購置人力資源管理系統，協助制訂預算、處理員工個人資料、計算薪酬、有薪假期及福利等工作。此外，監管局亦完成電郵系統升級工程，提升系統的安全性及穩定性，以加強整體電郵系統運作的效能。

於2019冠狀病毒病疫情肆虐期間，監管局強化了為公眾提供的電子服務，包括透過視訊會議平台舉辦「持續專業發展計劃」下的研討會及培訓活動，讓業界人士在社交距離措施的限制下，以網上方式繼續進修。視訊會議平台同時亦有效讓監管局與物業界、業主組織、不同政府部門、法定機構及相關執法機構等保持聯繫，就監管局發出的操守守則進行諮詢及加深社會各界對物業發牌制度的認識。監管局亦為有需要的員工提供個人電腦，讓員工能以遙距方式在家工作，繼續為公眾提供服務。

In respect of the internal systems of the PMSA, to increase the quantity, accuracy and security of application data/information, the PMSA had upgraded the system hardware and updated the system security patches regularly. The PMSA had also purchased a human resources management system during the year to assist in the formulation of budgets, processing of personal data of staff members, calculation of salaries, paid holidays and welfare benefits. In addition, the PMSA had also completed the email system upgrade project to enhance its security and stability so as to strengthen the operational efficiency of the overall email system.

During the ravages of the COVID-19 pandemic, the PMSA had strengthened the electronic services provided to the public, including organising webinars and training activities under the CPD Scheme through the video conferencing platform so that practitioners could continue learning under the restrictions of social distancing measures. Such video conferencing platform also effectively allowed the PMSA to maintain communication with the PM industry, OOs, Government departments, statutory bodies and related enforcement agencies for consultation on the issue of Codes of Conduct and reinforcing the community's awareness of the PM industry licensing regime. The PMSA had also provided its staff members with notebook computers thus enabling them to work from home remotely to maintain the provision of services to the public.

財務狀況

Financial Highlights

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《徵款規例》而徵收。隨着物管業發牌制度於2020年8月1日正式實施，監管局亦開始從物管從業員及物管公司收取牌照費。

此外，監管局亦就執行「物管支援計劃」獲政府撥款及發放行政費用，用作支付「物管支援計劃」所需的直接開支及其他相關費用。

監管局本年度的總收入及支出分別為港幣4,677萬元及港幣3,646萬元，盈餘為港幣1,031萬元。

監管局在成立初期，向政府「貸款基金」申請了港幣2,200萬元貸款，本年度有關利息支出約港幣27萬元。第一期本金港幣440萬元的還款日期為2023年4月1日。

監管局需擬備真實而中肯的財務報表。這些財務報表符合香港會計師公會公佈的會計準則、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2021-22財政年度擔任監管局的外聘核數師，為監管局提供審計服務。

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 Levy Regulation under the PMSO. With the implementation of the licensing regime for the PM industry commencing on 1 August 2020, the PMSA had also received licence fees from PMPs and PMCs.

In addition, the administrative fee received from the Government for implementing the ASPM would be utilised for meeting the direct and other relevant expenses incurred for the ASPM.

The total income and expenditure of the PMSA for the year were HK\$46.77 million and HK\$36.46 million respectively. This resulted in a surplus of HK\$10.31 million.

In the initial set-up period, the PMSA had applied for a loan of HK\$22 million from the Government Loan Fund. The relevant interest expense paid for the year was HK\$0.27 million. The first repayment of HK\$4.4 million would be made on 1 April 2023.

The PMSA has to prepare financial statements that give a true and fair view in accordance with the accounting standards, financial reporting standards and interpretations issued by the Hong Kong Institute of Certified Public Accountants. The aforesaid financial statements were audited by an external auditor appointed by the PMSA. F.S. Li & Co. was appointed by the PMSA as the external auditor to provide audit services for the financial year 2021-22.

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，香港物業市場異常活躍，交投量屬過去九年高位。監管局本年度的徵款收入為港幣4,088萬元，當中涉及約116,000宗物業交易。根據《物管條例》，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。年內監管局共處理了162宗欠交或逾期繳付徵款的個案，較去年減少14%，涉及罰款港幣23萬元。

牌照費

物管公司及物管人的發牌制度由2020年8月1日起正式實施。監管局本年度發出共3,874個物管人及物管公司牌照，有關申請費及牌照費合共港幣471萬元。

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.

The property market was active in the last year, with transaction volume reaching a nine-year high. The PMSA had received a total levy income of HK\$40.88 million from around 116,000 transactions in the year. According to the PMSO, late payment or non-payment of levy is subject to a penalty, the amount of which ranges from 2 to 10 times the amount of the levy, depending on the duration of the delay. There were 162 cases of outstanding or late payment handled during the year, which represented a decrease of 14% as compared with last year, involving a total penalty of HK\$0.23 million.

Licence Fees

The licensing regime for the PM industry came into operation on 1 August 2020. The PMSA had altogether issued 3,874 PMP and PMC licences in the year. A total of HK\$4.71 million application and licence fees was received.



積極溝通聯繫

ACTIVE

COMMUNICATION

積極溝通聯繫

Active Communication

宣傳及教育

為配合推動發牌制度的實施及向公眾提供相關服務，監管局積極採取多元渠道，向不同持份者廣泛推廣監管局的工作及解釋發牌制度的細節，並適時對外發佈最新資訊。

監管局全年共進行了26次簡介會與持份者包括物管業界、業主組織、公營機構及政府部門(包括民政事務總署、廉政公署、個人資料私隱專員公署、消費者委員會、香港會計師公會、競爭事務委員會等)會面。監管局並合共舉辦了21場研討會／講座，因應不同持份者關注的範疇作針對性的介紹及解釋。監管局亦積極與各區民政事務處聯絡，透過其「私人樓宇管理課程」及大廈管理通訊，向各區業主組織代表推廣發牌制度及解答有關問題。

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

監管局與傳媒亦一直保持緊密聯繫，並採取積極態度，因應各項工作的進度發出新聞稿，確保傳媒能獲得監管局的最新資訊。監管局於年內發出了共36份新聞稿，其中23份公佈監管局的最新發展，11份與發牌制度相關，另外兩份有關「物管支援計劃」的推出及工作進度。

Promotion and Education

To tie in with driving the implementation of the licensing regime and the provision of related public services, the PMSA had actively disseminated information to different stakeholders through various channels during the year, with a view to enhancing public understanding of the latest development of the PMSA and the licensing regime.

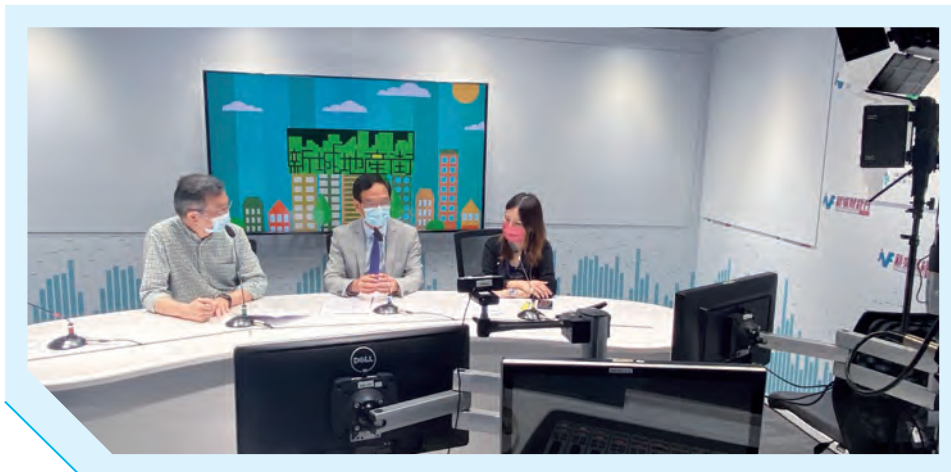
Over the year, 26 meetings with stakeholders including the PM industry, OOs, public bodies and Government departments (including the Home Affairs Department, the Independent Commission Against Corruption, the Office of the Privacy Commissioner for Personal Data, the Consumers Council, the Hong Kong Institute of Certified Public Accountants and the Competition Commission, etc.) were held by the PMSA. A total of 21 seminars/forums were organised by the PMSA and tailor-made introduction and explanation were provided to address the concerns of different stakeholders. The PMSA also proactively collaborated with the district offices under the Home Affairs Department. Through their “Building Management Training Courses” and the distribution of Building Management Newsletter, the PMSA promoted the licensing regime to the representatives of OOs and addressed their questions.

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

The PMSA adopted an active approach to keep the media posted about its latest development through the issue of press releases. The PMSA issued 36 press releases during the year, of which 23 were about the latest development of the PMSA, 11 were related to the licensing regime, and two concerned the work progress of the ASPM.

監管局亦因應發牌制度的工作進展，推出針對性的宣傳項目，優化及增設宣傳渠道，以加強公眾及相關持份者對發牌制度、過渡期安排和相關配套措施的認識及支持。

In line with the work development of the licensing regime, the PMSA also produced specific promotional items, enhanced and added promotional channels to strengthen the awareness and support of the public and different stakeholders in respect of the licensing regime, the transitional period and related arrangements.



- **推出微電影《物管非閒事》**

監管局於年內推出了微電影《物管非閒事》，透過輕鬆及生活化的手法，反映物管是一份專業及富挑戰性的工作，並且工作範疇多元化，適合不同人士投身發展，而學歷及經驗對物管工作同樣重要。截至2022年3月，微電影在YouTube的觀看次數逾100,000，而在Facebook的觀看次數亦有37,000。

- **Releasing Microfilm “Property Management – Good Job!”**

The PMSA released the microfilm “Property Management – Good Job!” during the year to introduce the PM work through a light-hearted approach, demonstrating that PM is a professional and challenging work which is diverse and suitable for different people, and that both academic qualification and experience are important for the work. As of March 2022, the microfilm had been viewed more than 100,000 times on YouTube and 37,000 times on Facebook.



物業管理業監管局
《物管非閒事》



- **開展發牌制度過渡期500天倒數**

發牌制度過渡期(至2023年7月31日)尚餘少於500天便告完結，監管局年內積極推動物管公司盡早開展領牌程序，以免於過渡期臨近完結前短時間內要處理大量牌照申請而影響審批進度，以致有物管公司可能於過渡期完結時仍未能取得牌照，使其未能無縫提供物管服務，並可能干犯法例。

為鼓勵物管業界盡早申領牌照，監管局於網站主頁設置倒數鐘，並在2022年3月18日(即發牌制度過渡期完結前500天)正式啟動，就過渡期作倒數，時刻提醒業界盡早領牌，以及加強公眾認受物管業發展正逐步邁向更優質更專業的新里程。

- **Initiating 500-day Countdown to the Ending of Licensing Regime Transitional Period**

With less than 500 days remaining in the transitional period (up to 31 July 2023) of the licensing regime, the PMSA has been actively appealing to PMCs for them to apply for licence soonest possible. This seeks to avoid a large number of applications to be submitted shortly before the end of the transitional period for processing, thereby affecting the vetting of the applications. Such scenario may result in PMCs not obtaining licence by the end of the transitional period, thus making them unable to provide PM services seamlessly. The concerned PMCs may also contravene the law.

A countdown clock was launched in the PMSA website on 18 March 2022 (the day when 500 days remained in the transitional period) for countdown to the ending of the transitional period, thus constantly reminding the industry to apply for licence soonest possible, while reinforcing the public recognition of the PM industry moving towards a new milestone of enhanced quality and professionalism.



- 持續專業發展計劃

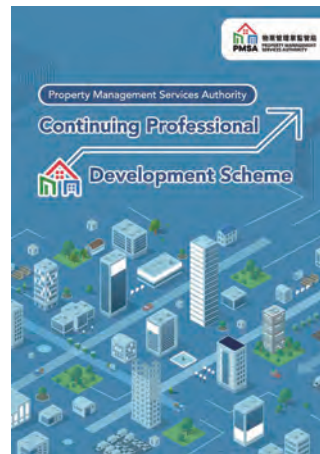
隨着監管局於2022年初落實以自願性質參與的「持續專業發展計劃」，監管局已有系統地逐步宣傳計劃下的不同元素，包括舉辦網上簡介會，向監管局認可專業團體介紹計劃細節及提交活動／課程認可申請的程序；為物管人製作清晰易明的指南，並上載至監管局網站及郵寄予物管業各持份者以作參考。

監管局亦就兩次持續專業發展講座的相關主題演講錄影片段剪輯了三份短片教材，並發放予四間「監管局指明課程」的承辦院校及多間提供「指明物業管理學歷或同等學歷的課程」的院校，為其教授物管相關課程提供多元化的教學資源。相關影片亦同時上載至監管局YouTube頻道，供公眾收看，以廣周知。

- CPD Scheme

Following the implementation of the voluntary CPD Scheme by the PMSA in early 2022, the PMSA has been systematically promoting various elements under the CPD Scheme step by step, including organising webinars to introduce to PMSA RPBs the details of the CPD Scheme as well as the procedures to submit application for recognition of activity/course; and issuing a clear and easy guide for PMPs which is uploaded to the PMSA website and mailed to different stakeholders in the PM industry for their reference.

The PMSA has also edited three short themed videos from footage of the two CPD seminars for distribution to the four institutions providing PMSA Specified Courses and to various other educational institutions offering specified courses of PM or equivalent qualifications in order to provide them with diverse educational resources for teaching PM-related courses. Those videos have also been uploaded to the PMSA YouTube channel for public viewing and wide dissemination.



- 編製操守守則

為方便物業界更清楚容易了解監管局就不同物管範疇發出的操守守則的內容，監管局為已發出的十份操守守則及良好作業指南編製精美設計及彩色印刷本供分發予全港的物管公司及其他業界持份者。守則指南的電子版本亦已上載至監管局網站，供公眾閱覽。

- Issuing Codes of Conduct

To help the PM industry to have a better understanding of the Codes of Conduct promulgated by the PMSA covering various aspects of PM, the PMSA had published well-designed and coloured copies in respect of the 10 Codes of Conduct and Best Practice Guides promulgated and had distributed them to all PMCs in Hong Kong and to other industry stakeholders. The electronic version is also uploaded to the PMSA website for public viewing.



• 優化及增設宣傳渠道

為讓公眾更容易瀏覽監管局網站及獲取監管局發放的資訊，監管局亦逐步優化網站的不同版面，例如改善主頁的版面設計，令用戶可直接透過快速鍵使用監管局的各項服務，包括申領牌照、查閱持牌人登記冊、報名參加監管局持續專業發展講座和進行網上領牌預約。監管局同時在主頁增設彈出視窗功能，存放重要公告或監管局當下最新資訊，以加強公眾知悉留意有關內容。另外，網站的不同版面均陸續開始以圖片及資訊圖表作主導，以提升用戶的注目程度並吸引進一步詳細閱覽相關資訊。

監管局在網站亦增設網誌《物管非常事》，首階段先邀請監管局主席及成員按其專業領域發表文章，探討不同物管主題。下一步將與監管局認可專業團體及物管公司聯繫，發掘更多與物管行業直接相關的內容。除了透過文字故事，亦會以影片訪問形式，分享更多業內資訊。

• Enhancing and Increasing Promotional Channels

To make it more convenient for the public to browse the PMSA website and obtain relevant information, the PMSA had gradually improved the layout of the website so that users could have quick access to the PMSA services including application for licence, checking the register of licensees, signing up for the PMSA CPD seminars, making online appointment for collecting licence, etc. The PMSA had also added a pop-up window on the main page for important public notices or latest information to ensure that the public would pay attention to such content. Moreover, the website had begun to incorporate more pictures and infographics in order to catch users' attention and attract them to read the relevant information in detail.

The PMSA had also launched the PMSA blog on its website to address various PM-related issues. The PMSA Chairperson and members would be invited to issue blog messages in relation to their own expertise in the first stage. As the next step, PMSA RPBs and PMCs would be engaged to provide more directly related content in respect of the PM industry. Apart from written stories, video interview would also be conducted to share more information about the industry.



繼分別於YouTube和LinkedIn開設賬戶後，監管局於本年度亦增設Facebook專頁。監管局會按五大內容範疇，包括拆解物管行業冷知識及術語、引用與物管業有關的專業言論、發表監管局網誌、分享監管局動態及有獎遊戲，在Facebook專頁製作並發佈更多元化的資訊，加強與業界互動及公眾對物管業的認識。

長遠來說，監管局會以建立公眾對監管局的認受性及提升物管行業專業和正面的形象為終極目標，並致力加強公眾認識物管行業運作，從而減少就物管服務的爭拗和投訴，及吸引更多新力軍(尤其是年青人)加入物管行業，以配合香港未來城市發展。

In addition, the PMSA had set up a Facebook page this year after opening up YouTube and LinkedIn accounts. The PMSA would disseminate more diversified information on five aspects, including trivia about the PM industry, professional quotes of the industry, PMSA blog, PMSA updates as well as prize-winning games in order to strengthen the connection with the industry and to enhance the knowledge of the public about the PM industry.

In the long term, building public recognition of the PMSA and enhancing the professionalism and the positive image of the PM industry would be the ultimate goal. The PMSA will strive to enhance the public's understanding of the operation of the PM industry thereby minimizing conflicts and complaints concerning PM services; and attracting more new talents (especially the younger generation) to join the PM workforce and support the future city development of Hong Kong.



7.5.2021



監管局以「專業」為題舉辦首個持續專業發展講座，向業界人士分享《建築物管理條例》下大廈公契的強制性條款和民政事務總署轄下的大廈管理支援服務。

The PMSA held its first CPD seminar on “Professionalism” to brief PMPs about the mandatory terms in Deeds of Mutual Covenant under the Building Management Ordinance and the Building Management Support Services provided by the Home Affairs Department.

10.6.2021



屋宇設備運行及維修行政人員學會、香港物業管理師學會、香港地產行政師學會獲加入監管局「認可專業團體」名單。

The Building Services Operation and Maintenance Executives Society, the Hong Kong Institute of Certified Property Managers and the Hong Kong Institute of Real Estate Administrators were added to the list of PMSA RPBs.

17.6.2021



監管局出席中西區區議會「中西區大廈管理進階證書課程」，向當區居民介紹發牌制度。

The PMSA attended the Certificate Course on Building Management of the Central and Western District Council to introduce the PM licensing regime to property owners in the district.

24.6.2021

監管局主席於「物業管理周2021優秀從業員頒獎典禮」擔任主禮嘉賓，並在典禮上介紹物業發牌制度。

The Chairperson of the PMSA attended the Property Management Week 2021 – Excellent Practitioners Award Ceremony as the Guest of Honour and introduced the PM industry licensing regime to the attendees.



31.7.2021



監管局主席出席香港理工大學專業進修學院首屆「物業管理業監管局指明課程」畢業典禮。

The Chairperson of the PMSA attended the first graduation ceremony of the PMSA Specified Courses of the School of Professional Education and Executive Development, Hong Kong Polytechnic University.

8.9.2021

監管局主席出席國際設施管理協會Integrate 2021論壇，講解如何利用最新科技提供優質物管服務。

The Chairperson of the PMSA attended the Integrate 2021 Forum of the International Facility Management Association to introduce the enhancement of facilities management through the use of modern technology.



11.9.2021



監管局聯同立法會建築、測量、都市規劃及園境(建測規園)界議員舉辦交流會，共15個物管業界團體超過20位代表與選舉委員會「建測規園界」分組的當然選委會面。

The PMSA together with the Member of the Legislative Council (Architectural, Surveying, Planning and Landscape Functional Constituency) organised the Exchange Meeting of the Ex-Officio Members of the Election Committee (Architectural, Surveying, Planning and Landscape) (ASPL) Sub-sector with the industry. More than 20 representatives from 15 industry organisations met with the ex-officio members of the Election Committee (ASPL Sub-sector).

18.10.2021

香港測量師學會的「土地測量組」及「工料測量組」資深專業／專業會員獲加入監管局「認可專業團體」名單。

The Fellows/Members of the “Land Surveying Division” and “Quantity Surveying Division” of the Hong Kong Institute of Surveyors were added to the list of PMSA RPBs.



22.10.2021



監管局行政總裁出席香港物業管理師學會11周年研討會，探討物業管理未來發展趨勢。

The Chief Executive Officer of the PMSA attended The Hong Kong Institute of Certified Property Managers' 11th anniversary seminar to discuss future development trends of the PM industry.

25.10.2021

監管局以「法規」為題舉辦持續專業發展講座，以增進業界從業員對《個人資料(私隱)條例》及《2018年廢物處置(都市固體廢物收費)(修訂)條例》的認識。

The PMSA organised the CPD seminar on “Law and Regulations” to enhance the understanding of the Personal Data (Privacy) Ordinance and the Waste Disposal (Charging for Municipal Solid Waste) (Amendment) Ordinance 2018 among industry practitioners.



4.11.2021



監管局主席及行政總裁出席香港設施管理學會舉辦的「卓越設施管理獎2021」。

The Chairperson and the Chief Executive Officer of the PMSA attended the Excellence in FM Award 2021 organised by the Hong Kong Institute of Facility Management.

4.11.2021

監管局主席在首屆「國際物業管理及採購博覽」致開幕辭，分享香港物管業發展新機遇。監管局行政總裁亦於活動上與在場人士分享監管局工作資訊。

The Chairperson of the PMSA delivered the opening address at the first International Property Management and Procurement Expo on new development opportunities in the PM industry of Hong Kong. The Chief Executive Officer of the PMSA also explained the work of the PMSA at the event to the attendants.



9.11.2021



監管局參與由民政事務總署灣仔民政事務處舉辦的大廈管理工作坊，講解物業業發牌制度。

The PMSA attended the building management workshop organised by the Home Affairs Department Wan Chai District Office for introduction of the PM industry licensing regime.

10.11.2021

監管局就物業發牌制度與香港物業管理聯會會面。

The PMSA organised a meeting with the Federation of Hong Kong Property Management Industry on the PM industry licensing regime.



4.1.2022



監管局主席及行政總裁出席保安業商會周年晚宴。

The Chairperson and the Chief Executive Officer of the PMSA attended the annual dinner of the Chamber of Security Industry.

18.1.2022



監管局主席為建造業議會「懸空式竹棚架工作安全」網上研討會致歡迎詞；監管局總經理（規管事務）亦為研討會擔任講者，介紹「物業管理業的發牌與規管制度」。

The Chairperson of the PMSA delivered a welcome speech in the Construction Industry Council's webinar on "Truss-out Bamboo Scaffolding Safety". The PMSA General Manager (Regulatory) was also a speaker at the webinar to introduce the licensing and regulatory regime of the PM industry.

4.3.2022 - 11.3.2022

監管局為不同業界組織安排多場網上簡介會，介紹「物管支援計劃」詳情。

The PMSA arranged webinars for various industry bodies to introduce the details of the ASPM.





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82頁至第104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2022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2022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 82 to 104, which comprise the statement of financial position as at 31st March 2022, 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 2022, 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 ("HKSA") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the PMSA in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

其他信息

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

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

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

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

監管局就財務報表須承擔的責任

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

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

監管局須負責監督其財務報告過程。

Other Information

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

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

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

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

Responsibilities of the PMSA for the Financial Statements

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

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

The PMSA is responsible for overseeing its financial reporting process.

核數師就審計財務報表承擔的責任

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with Part 6 of Schedule 3 to the Property Management Services Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

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，2022年8月4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, 4 August 2022

收支結算表

截至2022年3月31日止年度

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31ST MARCH 2022

		附註 Note	2022 港元 HK\$	2021 港元 HK\$
收入	INCOME			
徵款	Levies		40,882,100	33,394,550
牌照費	Licence fees		4,709,945	1,112,258
活動收入	Activities income		38,550	–
銀行利息	Bank interest		100,300	111,437
行政費用	Administration fee		1,016,130	11,252,395
其他收入	Other income		21,027	2
			46,768,052	45,870,642
支出	EXPENDITURE	4		
員工成本	Staff costs		22,387,804	26,909,199
專業費用	Professional fees		111,312	254,800
辦公室及相關開支	Office accommodation and related expenses		1,750,355	1,638,610
傳訊及宣傳開支	Corporate communications and promotion		1,511,596	1,091,225
服務費(印花稅署)	Levy collection charges		697,068	568,590
資訊科技開支	IT expenses		1,051,884	729,433
折舊	Depreciation		7,812,505	8,236,886
核數師酬金	Auditor's remuneration		19,300	18,200
活動開支	Activities expenses		46,872	–
其他支出	Other expenses		710,894	721,289
財務費用	Finance costs	5	361,619	297,383
			36,461,209	40,465,615
年度盈餘及全面收益	SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR		10,306,843	5,405,027

財務狀況表

於2022年3月31日

STATEMENT OF FINANCIAL POSITION

AT 31ST MARCH 2022

		附註 Note	2022 港元 HK\$	2021 港元 HK\$
非流動資產	NON-CURRENT ASSETS			
物業及設備	Property and equipment	6	4,790,572	7,633,613
使用權資產	Right-of-use assets	7	10,173,080	2,342,995
			14,963,652	9,976,608
流動資產	CURRENT ASSETS			
按金及預付款項	Deposits and prepayments	8	2,321,599	1,960,773
應收賬款及其他應收款	Accounts and other receivables	9	2,467,996	4,503,764
超過三個月到期之 銀行存款	Bank deposits with maturity over 3 months		56,000,000	24,000,000
銀行結存及現金	Bank balances and cash		396,585,420	17,292,168
			457,375,015	47,756,705
流動負債	CURRENT LIABILITIES			
應付賬款及應計項目	Accounts payables and accruals	10	4,900,399	5,939,280
暫收款項	Temporary receipts	11	387,713,000	6,236,500
租賃負債	Lease liabilities	12	4,102,246	2,173,522
遞延收入	Deferred income	13	25,066,766	9,233,042
			421,782,411	23,582,344
流動資產淨值	NET CURRENT ASSETS		35,592,604	24,174,361
總資產減流動負債	TOTAL ASSETS LESS CURRENT LIABILITIES		50,556,256	34,150,969
非流動負債	NON-CURRENT LIABILITIES			
租賃負債	Lease liabilities	12	6,098,444	—
政府貸款	Government loan	14	22,000,000	22,000,000
			28,098,444	22,000,000
淨資產	NET ASSETS		22,457,812	12,150,969
儲備	RESERVE			
累積盈餘	Accumulated surplus		22,457,812	12,150,969

載於第82頁至第104頁的財務報表於2022年8月4日獲物業管理業監管局主席及副主席批准及授權刊發。

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

The financial statements on pages 82 to 104 were approved and authorised for issue by the Chairperson and Vice-chairperson of the Property Management Services Authority on 4 August 2022.

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

儲備變動表

截至2022年3月31日止年度

STATEMENT OF CHANGES IN RESERVE

FOR THE YEAR ENDED 31ST MARCH 2022

		累積盈餘 Accumulated surplus 港元 HK\$
於2020年4月1日	At 1st April 2020	6,745,942
年度盈餘及全面收益	Surplus and total comprehensive income for the year	5,405,027
於2021年3月31日及2021年4月1日	At 31st March 2021 and 1st April 2021	12,150,969
年度盈餘及全面收益	Surplus and total comprehensive income for the year	10,306,843
於2022年3月31日	At 31st March 2022	22,457,812

現金流量表

截至2022年3月31日止年度

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST MARCH 2022

	附註 Note	2022 港元 HK\$	2021 港元 HK\$
營運活動之現金流量			
CASH FLOWS FROM OPERATING ACTIVITIES			
年度盈餘		10,306,843	5,405,027
就下列各項作出調整：			
利息收入		(100,300)	(111,437)
租賃負債利息		88,249	54,063
貸款利息支出		273,370	243,320
折舊		7,812,505	8,236,886
處置物業及設備之虧損		-	17,228
營運資金變動前之營運現金流量		18,380,667	13,845,087
按金及預付款項增加		(360,826)	(456,159)
應收賬款及其他應收款減少／(增加)		1,997,252	(2,492,906)
暫收款項增加／(減少)		381,476,500	(197,273,500)
遞延收入增加		15,833,724	6,480,647
應付賬款及應計項目(減少)／增加		(1,038,881)	768,194
營運活動所得／(所用)之現金淨額		416,288,436	(179,128,637)
投資活動之現金流量			
CASH FLOWS FROM INVESTING ACTIVITIES			
購入物業及設備		(426,884)	(1,614,554)
已收利息		138,816	55,277
超過三個月到期之銀行存款增加		(32,000,000)	(24,000,000)
投資活動所用之現金淨額		(32,288,068)	(25,559,277)
融資活動之現金流量			
CASH FLOWS FROM FINANCING ACTIVITIES			
已付租賃租金之資本部分	19	(4,345,497)	(4,633,455)
已付租賃租金之利息部分	19	(88,249)	(54,063)
支付貸款利息		(273,370)	(243,320)
融資活動所用之現金淨額		(4,707,116)	(4,930,838)
現金及現金等值物增加／(減少)淨額		379,293,252	(209,618,752)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS			
年初現金及現金等值物結存		17,292,168	226,910,920
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR			
年終現金及現金等值物結存		396,585,420	17,292,168
CASH AND CASH EQUIVALENTS AT END OF THE YEAR			
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		396,585,420	17,292,168
Bank balances and cash			

財務報表附註

截至2022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號大新金融中心8樓806-8室。

本財務報表所用的幣值以港元呈列，港元為監管局的功能貨幣。

2. 主要會計政策

(a) 編製基準

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

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

監管局並沒有提早採用本年度尚未生效之全新及經修改之香港財務報告準則。相關說明記載於附註20。

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。

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

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, Dah Sing Financial Centre, 248 Queen's Road East, Wan Chai, Hong Kong.

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

2. Significant accounting policies

(a) Basis of preparation

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

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

The PMSA has not early adopted new and revised HKFRSs that are not yet effective for the current year. Explanation of this is included in Note 20.

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.

2. 主要會計政策(續)

(a) 編製基準(續)

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

徵款收入在到期並須向監管局繳付時被確認為收入。

銀行利息收入按實際利率法累計。

其他收入是以應計制確認。

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

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

(c) 確認及取消確認權益工具

當監管局成為工具合約條文的一方時，會在財務狀況表確認金融資產及金融負債。

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

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

2. Significant accounting policies (continued)

(a) Basis of preparation (continued)

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

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

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

Other income is recognized on an accrual basis.

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

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

(c) Recognition and derecognition of financial instruments

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

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

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

2. 主要會計政策(續)

(d) 金融資產

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

監管局之金融資產分類為按攤銷成本列賬之金融資產。

撥歸此類之金融資產(包括應收及其他應收款項)須同時符合下列兩項條件：

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

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

(e) 預計信貸虧損之虧損撥備

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

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

2. Significant accounting policies (continued)

(d) Financial assets

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

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

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

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

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

(e) Loss allowances for expected credit losses

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

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

2. 主要會計政策(續)

(e) 預計信貸虧損之虧損撥備(續)

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

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

(f) 非金融資產減值

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

(g) 物業及設備

物業及設備以成本減累計折舊及累計減值損失列賬。

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

電腦及軟件	3年
辦公室設備	5年
傢俱及裝置	5年
租賃物業裝修	5年

2. Significant accounting policies (continued)

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

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

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

(f) Impairment of non-financial assets

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

(g) Property and equipment

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

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

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

2. 主要會計政策(續)

(h) 租賃

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

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

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

(i) 應收賬款及其他應收款，以及合約資產及合約負債

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

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

2. Significant accounting policies (continued)

(h) Leases

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

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

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

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

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

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

2. 主要會計政策(續)

(j) 現金及現金等值物

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

(k) 撥備

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

(l) 僱員福利

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

(m) 利息支出

利息支出於產生期間支銷。

(n) 有關連人士

就本財務報表而言，有關連人士包括符合以下定義的人士及實體：

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

2. Significant accounting policies (continued)

(j) Cash and cash equivalents

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

(k) Provision

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

(l) Employee benefits

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

(m) Interest expenses

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

(n) Related parties

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

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

2. 主要會計政策(續)

(n) 有關連人士(續)

- (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)

(n) Related parties (continued)

- (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

		2022 港元 HK\$	2021 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	21,855,867	26,221,538
界定供款退休計劃的供款	Contributions to defined contribution retirement plan	531,937	687,661
		22,387,804	26,909,199

5. 財務費用

5. Finance costs

		2022 港元 HK\$	2021 港元 HK\$
租賃負債利息	Interest on lease liabilities	88,249	54,063
貸款利息支出	Loan interest expense	273,370	243,320
		361,619	297,383

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2020年4月1日	At 1st April 2020	3,363,261	93,936	859,461	8,107,762	12,424,420
添置	Additions	1,365,712	108,055	9,540	131,247	1,614,554
處置	Disposals	(100,000)	-	(1,125)	-	(101,125)
於2021年3月31日 及2021年4月1日	At 31st March 2021 and 1st April 2021	4,628,973	201,991	867,876	8,239,009	13,937,849
添置	Additions	400,585	8,499	7,300	10,500	426,884
於2022年3月31日	At 31st March 2022	5,029,558	210,490	875,176	8,249,509	14,364,733
累計折舊	Accumulated depreciation					
於2020年4月1日	At 1st April 2020	1,077,716	18,903	193,869	1,881,463	3,171,951
年度折舊	Charge for the year	1,377,621	38,303	172,229	1,628,029	3,216,182
處置時回撥	Written back on disposals	(83,333)	-	(564)	-	(83,897)
於2021年3月31日 及2021年4月1日	At 31st March 2021 and 1st April 2021	2,372,004	57,206	365,534	3,509,492	6,304,236
年度折舊	Charge for the year	1,405,696	40,965	174,062	1,649,202	3,269,925
於2022年3月31日	At 31st March 2022	3,777,700	98,171	539,596	5,158,694	9,574,161
賬面淨值	Net book value					
於2022年3月31日	At 31st March 2022	1,251,858	112,319	335,580	3,090,815	4,790,572
於2021年3月31日	At 31st March 2021	2,256,969	144,785	502,342	4,729,517	7,633,613

7. 使用權資產

7. Right-of-use assets

		港元 HK\$
成本	Cost	
於2020年4月1日、2021年3月31日 及2021年4月1日結餘	At 1st April 2020, 31st March 2021 and 1st April 2021	12,384,402
年內購置	Additions during the year	12,372,665
租賃屆滿撇銷	Written off upon expiry of lease	(11,414,308)
於2022年3月31日結餘	At 31st March 2022	13,342,759
累計折舊	Accumulated depreciation	
於2020年4月1日	At 1st April 2020	5,020,703
年度折舊	Charge for the year	5,020,704
於2021年3月31日及2021年4月1日	At 31st March 2021 and 1st April 2021	10,041,407
年度折舊	Charge for the year	4,542,580
租賃屆滿撇銷	Written off upon expiry of lease	(11,414,308)
於2022年3月31日	At 31st March 2022	3,169,679
賬面淨值	Net book value	
於2022年3月31日結餘	At 31st March 2022	10,173,080
於2021年3月31日結餘	At 31st March 2021	2,342,995

監管局按經營租賃租用若干物業，租約初始期為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 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1,266,169港元(2021: 1,410,068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\$1,266,169 (2021: HK\$1,410,068) that are expected to be recovered after one year.

9. 應收賬款及其他應收款

9. Accounts and other receivables

		2022 港元 HK\$	2021 港元 HK\$
應收徵款	Levy receivables	2,450,352	2,844,604
其他應收款	Other receivables	–	1,603,000
應收利息	Interest receivables	17,644	56,160
		2,467,996	4,503,764

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

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

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

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

		2022 港元 HK\$	2021 港元 HK\$
1 – 90日	1 – 90 days	2,440,902	3,961,254
91 – 180日	91 – 180 days	9,100	486,000
超過180日	Over 180 days	350	350
		2,450,352	4,447,604

10. 應付賬款及應計項目

10. Accounts payables and accruals

		2022 港元 HK\$	2021 港元 HK\$
應付賬款	Accounts payable	614,806	348,925
其他應付款項和應計項目	Other payables and accruals	304,918	162,749
準備金	Provisions for		
– 約滿酬金	– Gratuity	2,285,754	3,544,179
– 休假	– Leave	684,879	889,690
– 辦公室還原費用	– Office reinstatement cost	1,010,042	993,737
		4,900,399	5,939,280

11. 暫收款項

監管局獲民政事務總署委託，協助執行香港特區政府在第六輪「防疫抗疫基金」下設立的「物業管理業界（環境衛生和保安人員）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從事保安或環境衛生有關工作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，並肯定他們自第五波疫情爆發以來參與及協助防疫抗疫工作。

11. Temporary receipts

To give recognition in anti-epidemic efforts and provide financial support to frontline property management workers, the Government has established the “Anti-epidemic Support Scheme for Environmental Hygiene and Security Staff in Property Management Sector” (“ASPM”) under the sixth round of 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 performing duties related to security or environmental hygiene (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 committed anti-epidemic efforts since the onset of the fifth wave of the epidemic.

12. 租賃負債

12. Lease liabilities

		2022 港元 HK\$	2021 港元 HK\$
於3月31日	At 31st March		
租賃負債分年償還期	Maturity profile of lease liabilities		
— 一年內	– Within 1 year	4,203,508	2,178,809
— 一年後至三年內	– After 1 year but within 3 years	6,152,079	–
租賃負債(未貼現)	Lease liabilities (undiscounted)	10,355,587	2,178,809
貼現值	Discount amount	(154,897)	(5,287)
租賃負債(貼現)	Lease liabilities (discounted)	10,200,690	2,173,522
分類為：	Classified as:		
流動負債	Current portion	4,102,246	2,173,522
非流動負債	Non-current portion	6,098,444	–
		10,200,690	2,173,522
截至3月31日止年度	Year ended 31st March		
租賃負債賬面值變動：	Movements of the carrying amount of lease liabilities:		
報告期初	At the beginning of the reporting period	2,173,522	6,806,977
非現金變動	Non-cash changes		
— 租賃負債利息	– Interest on lease liabilities	88,249	54,063
— 租賃負債之確認	– Recognition of lease liabilities	12,372,665	–
現金支出	Cash payments	(4,433,746)	(4,687,518)
截至報告期末	At the end of the reporting period	10,200,690	2,173,522

13. 遞延收入

13. Deferred income

		2022 港元 HK\$	2021 港元 HK\$
遞延收入	Deferred income in respect of		
行政費用 [#]	Administration fee [#]	10,983,870	–
牌照費*	Licence fees *	14,082,896	9,233,042
		25,066,766	9,233,042

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

行政費之預收款項於報告期初之遞延收入結餘已確認為本年度之收益為零元(2021：2,752,395港元)。

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

牌照費之預收款項於報告期初之遞延收入結餘已確認為本年度之收益為2,390,946港元(2021：零)。

[#] Deferred income represents the administration fee 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.

Revenue in respect of the administration fee recognized during the year that was included in the opening balance of deferred income is nil (2021: HK\$2,752,395).

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

Revenue in respect of the licence fees recognized during the year that was included in the opening balance of deferred income is HK\$2,390,946 (2021: nil).

14. 政府貸款

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

14. Government loan

The loan from Government is unsecured and repayable by 5 equal annual instalments. The first repayment is deferred from the financial year 2020/21 by 3 years to the financial year 2023/24. From the day on which the loan was drawn for the first time, interest will be accrued and paid on 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. 購置設備之資本承擔

15. Capital commitments for acquisition of equipment

		2022 港元 HK\$	2021 港元 HK\$
已簽約但未作出撥備	Contracted but not provided for	2,178,191	140,400

16. 重大有關連人士交易

16. Material related party transactions

在年度內監管局與有關連人士所進行的日常營運重大交易如下：

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

		2022 港元 HK\$	2021 港元 HK\$
主要管理人員的報酬	Remuneration for key management personnel		
短期員工福利	Short-term employee benefits	5,701,374	5,238,451
離職後福利	Post-employment benefits	750,653	733,885
		6,452,027	5,972,336

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

		2022 港元 HK\$	2021 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	1,266,169	1,410,068
應收賬款及其他應收款	Accounts and other receivables	2,467,996	4,503,764
超過三個月到期之銀行存款	Bank deposits with maturity over 3 months	56,000,000	24,000,000
銀行結存及現金	Bank balances and cash	396,585,420	17,292,168
		456,319,585	47,206,000
金融負債	Financial liabilities		
非流動負債 – 按攤銷成本值：	Non-current liabilities – at amortised cost:		
租賃負債	Lease liabilities	6,098,444	–
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	387,713,000	6,236,500
租賃負債	Lease liabilities	4,102,246	2,173,522
應付賬款及應計項目	Accounts payables and accruals	4,900,399	5,939,280
		424,814,089	36,349,302

(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2022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（2021：盈餘減少／增加220,000港元）。

17. Financial assets and liabilities

(a) Categories of financial assets and liabilities

		2022 港元 HK\$	2021 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	1,266,169	1,410,068
應收賬款及其他應收款	Accounts and other receivables	2,467,996	4,503,764
超過三個月到期之銀行存款	Bank deposits with maturity over 3 months	56,000,000	24,000,000
銀行結存及現金	Bank balances and cash	396,585,420	17,292,168
		456,319,585	47,206,000
金融負債	Financial liabilities		
非流動負債 – 按攤銷成本值：	Non-current liabilities – at amortised cost:		
租賃負債	Lease liabilities	6,098,444	–
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	387,713,000	6,236,500
租賃負債	Lease liabilities	4,102,246	2,173,522
應付賬款及應計項目	Accounts payables and accruals	4,900,399	5,939,280
		424,814,089	36,349,302

(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 2022, 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 (2021: surplus would decrease/increase by HK\$220,000).

17. 金融資產及負債(續)

(b) 財務風險管理的目標及政策(續)

(ii) 信貸風險

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

監管局並無持有任何抵押品以涵蓋其所有金融資產之相關風險。

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

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

監管局認為金融資產之信貸風險符合最初期望及沒有預期有重大預計信貸虧損。

(iii) 流動資金風險

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

下表顯示根據監管局報告期末至合約到期日的剩餘期間金融負債的分析。

17. Financial assets and liabilities (continued)

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

(ii) Credit risk

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

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

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

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

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

(iii) Liquidity risk

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

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

17. 金融資產及負債(續)

(b) 財務風險管理的目標及政策(續)

(iii) 流動資金風險(續)

		賬面金額	未經折現的 合同現金流量	一年內 或按要求	超過一年
		Carrying amount	Contractual undiscounted cash flow	Within 1 year or on demand	More than 1 year
		港元 HK\$	港元 HK\$	港元 HK\$	港元 HK\$
於2022年3月31日	At 31st March 2022				
流動負債	Current liabilities				
暫收款項	Temporary receipts	387,713,000	387,713,000	387,713,000	-
租賃負債	Lease liabilities	4,102,246	4,203,508	4,203,508	-
應付賬款及應計項目	Accounts payables and accruals	4,900,399	4,900,399	4,900,399	-
非流動負債	Non-current liabilities				
租賃負債	Lease liabilities	6,098,444	6,152,079	-	6,152,079
政府貸款	Government loan	22,000,000	22,000,000	-	22,000,000
		424,814,089	424,968,986	396,816,907	28,152,079
於2021年3月31日	At 31st March 2021				
流動負債	Current liabilities				
暫收款項	Temporary receipts	6,236,500	6,236,500	6,236,500	-
租賃負債	Lease liabilities	2,173,522	2,178,807	2,178,807	-
應付賬款及應計項目	Accounts payables and accruals	5,939,280	5,939,280	5,939,280	-
非流動負債	Non-current liabilities				
政府貸款	Government loan	22,000,000	22,000,000	-	22,000,000
		36,349,302	36,354,587	14,354,587	22,000,000

17. Financial assets and liabilities (continued)

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

(iii) Liquidity risk (continued)

(c) 公允價值

於2022年及2021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 2022 and 2021. 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。

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. 融資活動所產生負債的對賬

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

18. Capital management

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

The PMSA's capital management objectives are:

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

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

19. Reconciliation of liabilities arising from financing activities

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

		租賃負債 Lease liabilities 港元 HK\$	政府貸款 Government loan 港元 HK\$	合計 Total 港元 HK\$
於2021年4月1日	At 1st April 2021	2,173,522	22,000,000	24,173,522
融資活動之現金流量變動：	Changes from financing cash flows:			
支付貸款利息	Loan interest paid	-	(273,370)	(273,370)
已付租賃租金之資本部分	Capital element of lease rentals paid	(4,345,497)	-	(4,345,497)
已付租賃租金之利息部分	Interest element of lease rentals paid	(88,249)	-	(88,249)
		(2,260,224)	21,726,630	19,466,406
其他變動：	Other changes:			
本年度確認之租賃負債	Recognition of lease liabilities during the year	12,372,665	-	12,372,665
貸款利息支出	Loan interest expense	-	273,370	273,370
租賃負債利息	Interest on lease liabilities	88,249	-	88,249
於2022年3月31日	At 31st March 2022	10,200,690	22,000,000	32,200,690

19. 融資活動所產生負債的對賬(續)

19.Reconciliation of liabilities arising from financing activities (continued)

		租賃負債 Lease liabilities 港元 HK\$	政府貸款 Government loan 港元 HK\$	合計 Total 港元 HK\$
於2020年4月1日	At 1st April 2020	6,806,977	22,000,000	28,806,977
融資活動之現金流量變動：	Changes from financing cash flows:			
支付貸款利息	Loan interest paid	-	(243,320)	(243,320)
已付租賃租金之資本部分	Capital element of lease rentals paid	(4,633,455)	-	(4,633,455)
已付租賃租金之利息部分	Interest element of lease rentals paid	(54,063)	-	(54,063)
		2,119,459	21,756,680	23,876,139
其他變動：	Other changes:			
貸款利息支出	Loan interest expense	-	243,320	243,320
租賃負債利息	Interest on lease liabilities	54,063	-	54,063
於2021年3月31日	At 31st March 2021	2,173,522	22,000,000	24,173,522

20. 已頒布但於年內尚未生效的香港財務報告準則

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

《香港財務報告準則》第3號(修訂本)，概念框架的提述¹

《香港會計準則》第16號(修訂本)，物業、廠房及設備：於作擬定用途前之所得款項¹

《香港會計準則》第37號(修訂本)，虧損性合約－履行合約之成本¹

2018年至2020年週期之《香港財務報告準則》(修訂本)¹

《香港財務報告準則》第1號(修訂本)，負債分類為流動和非流動及香港詮釋第5號的相關修訂(2020年)²

《香港會計準則》第1號及《香港財務報告準則》實務報告第2號之修訂本會計政策披露²

《香港會計準則》第8號之修訂本會計估計的定義²

¹ 於2022年1月1日或之後開始之會計期間生效

² 於2023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 items which may be relevant to the PMSA.

Amendments to HKFRS 3, Reference to the Conceptual Framework¹

Amendments to HKAS 16, Property, Plant and Equipment: Proceeds before Intended Use¹

Amendments to HKAS 37, Onerous Contracts – Cost of Fulfilling a Contract¹

Annual Improvements to HKFRS 2018-2020 Cycle¹

Amendments to HKAS 1, Classification of liabilities as current or non-current and the related amendments to Hong Kong Interpretation 5 (2020)²

Amendments to HKAS 1 and HKFRS Practice Statement 2, Disclosure of Accounting Policies²

Amendments to HKAS 8, Definition of Accounting Estimates²

¹ Effective for annual periods beginning on or after 1st January 2022

² Effective for annual periods beginning on or after 1st January 2023

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

訂明物業管理服務

Prescribed Property Management Services

七大類別訂明物業管理服務

Seven Categories of Prescribed Property Management Services



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



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



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



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



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



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



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



設計概念 DESIGN CONCEPT

物業管理有如萬花筒般多元化涉及不同範疇並千變萬化，而萬花筒內促使圖案變化的三稜鏡代表監管局透過發牌規管、制定守則和鼓勵持續進修「三管齊下」，推動香港物業朝優質化專業化發展，百花齊放，逐步邁向全新里程。

Property management is like a kaleidoscope, diverse, involving different fields and ever-changing. The prism that drives the changes of the pattern in the kaleidoscope represents the PMSA promoting the industry to move forward towards a new milestone of enhanced quality and professionalism through the “three-pronged approach” of regulating through licensing, formulating codes of conduct and encouraging continuing professional development.

物業管理業監管局
Property Management Services Authority

香港灣仔皇后大道東248號大新金融中心8樓806-8室
Units 806-8, 8/F, Dah Sing Financial Centre,
248 Queen's Road East, Wan Chai, Hong Kong

電話Tel: (852) 3696 1111
傳真Fax: (852) 3696 1100
電郵Email: enquiry@pmsa.org.hk



www.pmsa.org.hk

