



香港學術及職業資歷評審局  
Hong Kong Council for Accreditation of  
Academic & Vocational Qualifications

# Consolidation & New Strategic Directions

Annual Report  
2015/16 年報



## Vision

HKCAAVQ aims to be a nationally and globally recognised independent quality assurance body in education and training, dedicated to high quality accreditation, assessment and consultancy services.

## 願景

評審局致力成為全國與世界公認的獨立質素保證機構，為教育及培訓界別提供優質的評審、評核和顧問服務。

## Mission

HKCAAVQ safeguards the credibility of qualifications under the Qualifications Framework and enhances the quality of education and training in Hong Kong through provision of efficient and effective quality assurance services.

## 使命

評審局透過提供高效率的質素保證服務，維護香港資歷架構的認受性，提升本地教育及培訓的質素。



## Contents 目錄

<b>Highlights of the Year 年度剪影</b>	2
<b>Chairman's Message 主席序言</b>	8
<b>Executive Director's Report 總幹事報告</b>	11
<b>The Council 評審局</b>	16
<b>Operational Review 工作報告</b>	
• Accreditation 評審服務	23
• Academic Accreditation and Audit 學術評審及核證	25
• Vocational Accreditation and Development 職業資歷評審及拓展	36
• Qualifications Assessment 學歷評估	41
• Qualifications Register 資歷名冊	45
• Research, Consultancy and Training 研究、顧問服務及培訓	50
<b>External Liaison and Engagement 對外聯繫</b>	59
<b>Financial Report 財務報告</b>	66
<b>Appendices 附錄</b>	
• List of Council Members 評審局成員名單	112
• Terms of Reference of Committees 常設委員會職權範圍	116

# Highlights of the Year

## 年度剪影



### APQN Conference 2015

HKCAAVQ participated in the Asia-Pacific Quality Network (APQN) 2015 Conference held in Kunming on 17-19 April. With the theme “Globalization and Diversification of Quality Assurance (QA) of Higher Education”, the conference gathered education professionals and specialists to share their insights in QA processes and practices. HKCAAVQ staff presented a paper titled “Programme Area Accreditation (PAA): Implementation and Challenges”, which covered topics related to the development of programme areas, and the importance of PAA in the context of the Four-stage QA Process.

### 亞太地區質素網絡會研討會 2015

評審局參與於2015年4月17至19日在昆明舉行的亞太地區質素網絡會研討會，主題為「高等教育質素保證的全球化及多元化」。研討會匯集眾多教育界專家討論質素保證的議題。評審局代表於會上發表論文，題為「學科範圍評審的推行和挑戰」，內容包括學科範圍之發展，以及學科範圍評審對「四階段質素保證程序」的重要性。

### Workshop on Vocational Accreditation to Members of the Hong Kong Retail Management Association

The event held on 23 April was co-organised with the Hong Kong Retail Management Association. In the workshop, participants were introduced to the use of Specifications of Competency Standards as the basis for programme design, and the process, requirements and preparation for vocational accreditation. The event was attended by 25 participants from 16 retail companies. Feedback from all participants was very positive.

### 為香港零售管理協會會員舉辦職業資歷評審培訓工作坊

評審局與香港零售管理協會於2015年4月23日聯合舉辦培訓工作坊，內容包括如何根據能力標準說明設計課程，以及職業資歷評審的過程、要求及所需的預備工作。工作坊吸引25名來自16間零售公司的代表出席，參與者對活動反應正面。

### Educating Online in South East Asia Workshop

Ms Dorte Kristoffersen, then Deputy Executive Director of HKCAAVQ was invited to attend the Educating Online in South East Asia Workshop in Kuala Lumpur on 5-7 May. Hosted by the Australian Government Department of Education and Training, the workshop aimed to survey the education landscape in Asia and share information to highlight best practice models for development of online and blended learning across the region. Speaking at the session titled “Quality Assurance and Regulation of Online Higher Education”, she presented views on regulation and QA issues of online education and proposed possible development approaches.

### 東南亞網上教育工作坊

時任評審局副總幹事Dorte Kristoffersen女士應邀於2015年5月5至7日赴吉隆坡出席東南亞網上教育工作坊。該項活動由澳洲政府教育及培訓部主辦，目的為探討亞洲的教育發展，特別是區內網上學習及混合學習的優良辦學模式。Kristoffersen女士在工作坊上和與會者分享她對高等教育網上學習的質素保證及監管的想法，並展望網上高等教育的未來發展。



# Highlights of the Year

## 年度剪影



### HKCAAVQ signed MoU with Macao Polytechnic Institute

HKCAAVQ and Macao Polytechnic Institute (MPI) have entered into a Memorandum of Understanding. The MoU was signed by Prof William Lee, then HKCAAVQ Executive Director, and Prof Lei Heong-lok, President of MPI on 17 June in Macau. The focus of the MoU is to facilitate mutual cooperation in areas such as joint organisation of seminars as well as exchange of ideas and information. Under this MoU, HKCAAVQ would also provide Learning Programme Review and consultancy services to MPI.

### 評審局與澳門理工學院簽署諒解備忘錄

評審局與澳門理工學院簽署諒解備忘錄，簽署儀式於2015年6月17日在澳門舉行，由時任評審局總幹事李經文教授和澳門理工學院院長李向玉教授共同簽署，承諾推動雙方的合作和交流，例如聯辦研討會、交換意見及訊息，評審局亦會為該學院提供課程評審的顧問服務。

### The First Forum on Sustainable Development in Higher Education

Ms Susanna Lee, Head and Senior Registrar (Consulting) of HKCAAVQ was invited to deliver a presentation on “The Role of Quality Assurance in Sustainable Programme Design” at the First Forum on Sustainable Development in Higher Education, co-organised by UNESCO Asia and the Pacific Regional Bureau for Education and Hang Seng Management College on 21 July.

### 第一屆高等教育可持續發展論壇

評審局總主任／高級評審主任(顧問服務)李淑仁女士於2015年7月21日應邀擔任第一屆高等教育可持續發展論壇講者，講題為「質素保證於可持續課程發展中的角色」。該論壇由聯合國教科文組織轄下的亞太地區教育創新處及恆生管理學院聯合舉辦。

# Highlights of the Year

## 年度剪影



### Duty Visit to New Zealand

HKCAAVQ joined a delegation of the Education Bureau (EDB) on a duty visit to New Zealand in July 2015. During the visit, HKCAAVQ participated in the working group meeting with EDB and the New Zealand Qualifications Authority (NZQA) to discuss plans for referencing the Hong Kong Qualifications Framework (HKQF) and the New Zealand Qualifications Framework (NZQF).

HKCAAVQ also visited ServicelQ, the industry training organisation (ITO) for the aviation, hospitality, retail, travel, tourism, museums and wholesale sectors in New Zealand to learn about the development of vocational qualifications and the ITO's approach to meeting the local industry training needs.

### 評審局代表到訪紐西蘭

評審局代表作為香港教育局的交流團成員於2015年7月到訪紐西蘭，期間出席香港教育局與紐西蘭資歷局舉行的工作小組會議，商討比對兩地資歷架構的計劃。

評審局此行亦拜訪了由當地航空、款待、零售、旅遊、博物館及批發界別組成的業界培訓機構 ServicelQ，了解紐西蘭職業資歷的發展，以及 ServicelQ 如何透過各種措施回應當地業界的培訓需要。

### New Qualifications Search for Continuing Professional Development (CPD) programmes on the QR

Arising from the launch of a new mechanism under the Continuing Professional Development (CPD) of the Insurance Intermediaries Quality Assurance Scheme (IIQAS), a new qualification type, namely "Continuing Professional Development Programmes" was incorporated in the Qualifications Register (QR) in September 2015. The enhancement facilitates the search for and easy indication of these learning programmes on the QR.

### 搜查「持續專業培訓計劃課程」的新功能

為配合保險中介人素質保證計劃下持續專業培訓的新計劃，資歷名冊於2015年9月新增「持續專業培訓計劃課程」的分類。是項優化功能有助營辦者在資歷名冊上搜尋該類課程。

# Highlights of the Year

## 年度剪影



### 25 Anniversary Celebrations

The celebration of the 25th Anniversary of HKCAAVQ began with the first thematic seminar of a series of three on Effective Governance and Quality Assurance (QA) of Transnational Education (TNE). The keynote speech was delivered by Dr Anna Ciccarelli, Fellow of The University of South Australia, on 15 September 2015. On 17 September 2015, HKCAAVQ held the major celebration of its silver jubilee, the 25th Anniversary Gala Dinner with close to 150 guests. The overwhelming support from all key stakeholders contributed to the undeniable success of the evening. Mr Eddie Ng Hak-kim, SBS, JP, Secretary for Education, was invited as the Guest-of-Honour and delivered a thoughtful speech. HKCAAVQ also delivered to all guests its 25th Anniversary publication titled *“Future Directions of Quality Assurance: Perspectives from 10 Agencies”*, which has gathered valuable insights from QA agencies all around the world on future directions and challenges of quality assurance.

### 評審局二十五周年慶祝活動

評審局為慶祝成立二十五周年舉辦了一連串活動，首場研討會題為「跨國教育的有效管治及質素保證」於2015年9月15日舉行，並邀請了南澳大學院士Anna Ciccarelli博士擔任主講嘉賓。同年9月17日，評審局舉辦二十五週年晚宴，廣邀近150名嘉賓出席，教育局局長吳克儉先生擔任主禮嘉賓並致辭。晚宴上評審局向嘉賓派發二十五週年紀念特刊，刊物匯集來自世界各地十間質素保證機構質素保證發展現況、未來方向和挑戰的真知灼見。

### INQAAHE External Review Recommendations

Based on the report from the External Review Panel that undertook a review of HKCAAVQ against the International Network for Quality Assurance Agencies in Higher Education (INQAAHE)'s Guidelines of Good Practice (GGP) in June 2015, the INQAAHE Board in October 2015 confirmed HKCAAVQ's alignment with the GGP. Of the twelve individual Guidelines in the GGP, HKCAAVQ has demonstrated full alignment with eight and substantial alignment with four of them.

### 高等教育質素保證國際網絡委員會外部評審小組報告

高等教育質素保證國際網絡委員會於2015年10月接受外部評審小組於6月發表的報告，確認評審局的高等教育學術評審工作符合其《優良評鑑準則》。《優良評鑑準則》羅列了12項準則，評審局在其中八項被評為「完全符合」，在另外四項被評為「大致符合」。

### Sharing Session on “Implementing CAT at PolyU”

The Hong Kong Polytechnic University and HKCAAVQ shared their experience in the implementation of credit accumulation and transfer (CAT) on 23 October 2015. Colleagues of the Qualifications Framework Secretariat (QFS) actively participated in the discussion session. The active participation of the attendees contributed to a fruitful exchange of ideas on CAT.

### 香港理工大學執行學分累積及轉移的分享會

香港理工大學與評審局代表於2015年10月23日會中分享推行學分累積及轉移的經驗，資歷架構秘書處的職員亦積極參與討論環節，集思廣益。



# Highlights of the Year

## 年度剪影



### Annual Operators Briefing 2015

HKCAAVQ organised its Annual Operators Briefing on 5 November 2015. It was well attended by some 100 representatives of academic and vocational operators. HKCAAVQ shared with participants an overview of its operations and new developments.

### 評審局2015年度簡報會

評審局於2015年11月5日舉辦評審局年度簡報會，介紹我們的服務和最新發展，近百名學術和職業資歷課程營辦者的代表出席。

### Workshop on Writing Learning Outcomes

Learning outcomes are the starting point of outcome-based programme development. A workshop was arranged on 7 December 2015 with a view to strengthening operators' formulation of appropriate outcome statements that reflect programme objectives and the targeted QF Level. 37 representatives from 17 operators attended the workshop and explored the relevant techniques in formulating outcome statements.

### 擬定學習成效工作坊

課程學習成效乃果效為本課程發展的基石，有見及此，評審局於2015年12月7日舉辦擬定學習成效工作坊，協助營辦者根據課程目標及資歷等級而擬定合適學習成效。共37名來自17間營辦機構的代表出席工作坊探討相關技巧。

### Seminar on Meeting Industry Training Needs – The New Zealand Experience

The second seminar as part of our 25th Anniversary celebrations, Meeting Industry Training Needs – The New Zealand Experience, was co-organised with QFS on 6 January 2016. Mr. Dean Minchington, CEO of ServicelQ in New Zealand was the keynote speaker. He shared with around 150 participants, coming from ITACs and training providers, the roles of Industry Training Organisations in New Zealand, the approaches ServicelQ uses for qualification design and assessment in vocational training to meet industry needs.

### 「迎合行業培訓需要 – 紐西蘭的經驗」講座

評審局與資歷架構秘書處於2016年1月6日合辦評審局二十五週年講座系列的第二場研討會，題目為「迎合行業培訓需要 – 紐西蘭的經驗」。研討會邀得紐西蘭ServicelQ行政總裁Dean Minchington先生擔任主講嘉賓，他與150名來自行業培訓諮詢委員會及培訓機構的與會者介紹紐西蘭業界培訓機構的角色，以及ServicelQ如何透過設計職業及培訓資歷與評核，迎合當地各行各業的需要。



# Highlights of the Year

## 年度剪影



### Consultation on Institutional Review Manual for Private University Title

A consultation session on the draft Institutional Review Manual for Private University Status was held with 19 participants from eight of the nine Cap. 320 registered institutions on 2 February 2016. The feedback collected led to some refinement to the Manual which was approved by the HKCAAVQ Council at its meeting in March.

### 申請私立大學名銜的院校評審手冊諮詢會

評審局於2016年2月2日舉辦諮詢會，就院校評審手冊（申請私立大學名銜）的草稿諮詢院校意見。九間根據《專上學院條例》（條例）（第320章）註冊的自資專上教育院校之中，有八間院校派出共19名代表出席。評審局因應諮詢會所收集得來的意見修訂手冊，文件其後於2016年3月獲評審局大會通過。

### QR Operators Briefing 2016

Our fifth QR Operators Briefing and the first one that was held as a joint session with the Education Bureau took place on 22 March as part of the HKQF Conference. There were over 170 participants from over 75 organisations from the education and training sector registered for the event. The briefing was targeted at QR registered operators with quality assured qualifications currently listed on the QR. It aimed at updating operators on the developments of the QF and the QR. The Operator Briefing provided a platform to exchange ideas for further cooperation between HKCAAVQ as the QR Authority and QR operators.

### 資歷名冊營辦者簡報會

教育局於2016年3月舉辦資歷架構會議，評審局借此機會於3月22日舉辦第五屆資歷名冊營辦者簡報會。是次簡報會有超過170位來自多於75個教育及培訓界的人士參加。簡報會主要對象為已獲質素保證的課程並載列於資歷名冊的營辦者。是次簡報會為營辦者提供資歷架構及資歷名冊的最新發展資訊，讓營辦者與作為資歷名冊當局的評審局能坦誠交換意見，探討未來合作的機會。

## Chairman's Message

## 主席序言



Chairman  
Ir Dr Alex CHAN, BBS

主席  
陳兆根博士，BBS

This is my first report as Chairman of HKCAAVQ. It is with deep pride and pleasure to note that 2015/16 has been a very fruitful year as we have laid a new course amidst the developments in the post-secondary education and the vocational education and training sector in Hong Kong.

First and foremost, this reporting year marked the 25th Anniversary of HKCAAVQ. It is indeed a long-term yet rewarding endeavour from modest beginnings in 1990 to have developed into a comprehensive and well-recognised quality assurance agency in the Asia-Pacific region over the last quarter century. In conjunction with the silver jubilee, we took the opportunity to organise a series of activities to take stock of our achievements and reiterate our commitment to safeguarding the quality of education and training in Hong Kong. We are indebted to the keen support from our many stakeholders which made the whole celebration a great success.

這是我出任評審局主席後的首份報告。在2015/16年，隨著本地專上教育及職業教育與培訓界別的發展，評審局不斷在各方面開拓新猷，碩果豐盛。

今年評審局慶祝成立二十五周年。評審局自1990年成立至今，經過四分之一個世紀的努力耕耘，逐步發展為一個在亞太地區提供全面服務的質素保證機構，備受推崇。適逢銀禧，評審局舉辦了一系列慶祝活動，以回顧我們過去對支援香港教育及培訓質素的成績與承擔。各項慶祝活動得以成功舉行，有賴各方持份者的支持，我謹此向大家致以謝忱。

# Chairman's Message

## 主席序言

My appointment as Chairman of HKCAAVQ coincided with the start of a new Council term that commenced on 1 October 2015 and the appointment of seven new members. The new Council term has been characterised by the introduction of initiatives to strengthen the governance of the Council, such as measures for succession planning with the appointment of deputy chairs of our standing committees and a new meeting schedule introducing three Council meetings per year starting from October 2016.

Another important initiative was the launch of the HKCAAVQ Strategic Plan 2015-19 that provides the blueprint for our future development. It includes five new strategic directions, their principal objectives and how we intend to achieve these aims. While the ever-changing education landscape necessitates that we continuously consider and enhance our practices, this third Strategic Plan of HKCAAVQ is also the first plan covering a four-year period, *i.e.* two Council terms. We have also included a mid-term review of the Strategic Plan in between the Council terms to ensure that our direction stays relevant and reflects the development of the sector appropriately and effectively.

As one of our key strategic directions is to uphold the integrity of the Qualifications Framework (QF) and the quality of education and training in Hong Kong, HKCAAVQ has initiated a review of its accreditation standards and criteria in 2016. The review is expected to be completed in the second quarter of 2018. The purpose of the review is to refine the accreditation standards and criteria, and ensure the expectations of Hong Kong society are clearly articulated. I look forward to sharing the developments of the review in next year's Annual Report.

To further act upon the directions as set forth in the Strategic Plan, we have also reviewed other services in the reporting year. For instance, a Task Group formed by the Council comprising local and international experts completed a review of the Qualifications Assessment (QA) service in March 2016. The review concluded that the current approach to QA is appropriate yet identified a number of recommendations for improvement that were all approved by the Council in March 2016. The Secretariat will be implementing these recommendations in 2016/17 to further enhance QA's assessment process and tools.

我於2015年10月1日開始擔任評審局主席時，適逢新一屆大會於同日成立，並有七位新成員加入。新一屆大會推行了幾項新措施以提升管治，例如由本屆開始，評審局大會下設的三個委員會均增設副主席一職，有助於日後的接任安排；此外，會員大會會議的次數亦由每年兩次增加至每年三次。

去年評審局另一項重要工作，是制定2015年至2019年策略發展計劃，訂定未來四年的發展藍圖。計劃包括五個新發展方向，並列明其主要目標及預期達成這些目標的相關策略。教育環境隨時日改變，因此我們必須持續檢視自己的工作、提升服務水平。今年評審局踏入第三個策略發展計劃，這份計劃會首次跨越長達四年的兩屆大會會期，在兩屆會期之間我們會進行一次中期檢討，以確保我們的發展策略能適切配合本地教育及培訓界別的發展。

策略發展計劃其中一個重要發展方向，是要維護香港資歷架構的公信力及本地教育及培訓的質素，為此評審局於2016年展開了評審標準及準則之檢討工作，預計於2018年第二季完成。是次檢討的主要目的是優化評審標準及準則，務求能更切實配合香港社會對質素保證工作的期望。我期待明年在年報內與各位分享檢討工作的進展。

因應策略發展計劃所訂定的方向，我們在本報告年內也就其他服務進行檢討。例如評審局大會邀請本地及海外專家組成專責小組檢討學歷評估服務，該項檢討工作已於2016年3月完成，報告認同現行的學歷評估方法可行，並提出了一些改善建議，這些建議於今年3月經大會審議及通過。秘書處將於2016/17年落實該等建議，進一步完善現行的學歷評估步驟以及建立國家／地區資料庫。



# Chairman's Message

## 主席序言

The education and training environment keeps evolving. Operators, education policy makers and relevant professional bodies are facing common challenges arising from a shrinking student population and increased public expectation on qualifications. We have therefore strengthened our engagement with the community through an array of activities, including our first Open House to the members of the public, meetings with District Councillors and members of various Industry Training Advisory Committees and with operators through Liaison Panels. We aim to enhance public understanding of our services and more importantly, promote the value of our work as we are committed to taking the sector forward to meet the demands and expectations of the society at different levels. Our effort in community outreach will continue in the years to come.

Finally, we bid our heartfelt farewell to our former Chairman, the Honourable Martin Liao for his tremendous contributions since 1999 as Council member and Council Chair. Under his strong leadership, HKCAAVQ has strengthened its foundation for a rigorous quality assurance mechanism and it is recognised for its quality services and professionalism. I am grateful to the Hon Liao for his enormous efforts that have consolidated HKCAAVQ's position as a highly recognised quality assurance body.

In conclusion, I wish to appeal for the continued support from my fellow Council members, the Education Bureau, partner agencies, education institutions and industry leaders to join us in shaping a quality future through continuous enhancement of the quality of education.



**Ir Dr Alex CHAN Siu-kun, BBS**  
Chairman

教育及培訓環境不斷變遷，一方面學生人數正逐漸減少，另一方面大眾對認可資歷的期望日益提高。營辦者、教育政策制定者以及各專業團體都面對著相類似的挑戰。有見及此，評審局進一步透過多種途徑加強與社區的聯繫，其中包括首次舉辦開放日讓市民參與；我們又分別和區議員、行業培訓諮詢委員會以及由各營辦者組成的聯絡小組會面，加強彼此溝通。我們期望透過這些活動，加深公眾對評審局服務的認識，更重要是傳達我們的工作價值，展示我們服務社會、與業界並肩向前的願景。未來我們將會繼續努力推動外展工作，加強與社會不同層面的人士接觸和溝通。

去年我們告別前主席廖長江議員。廖議員自1999年起服務評審局，貢獻殊偉。他的卓越領導為評審局制定嚴謹的質素保證機制奠下鞏固的基石，令評審局無論在服務質素以至專業水平均深受社會各界認可，鞏固評審局作為世界公認的獨立質素保證機構的地位，我衷心感謝廖議員為評審局作出鉅大貢獻。

藉此機會，我呼籲各大會成員、教育局、夥伴機構、院校及業界領袖繼續支持評審局的工作。讓我們攜手合作，透過持續提升教育質素為香港打造美好的未來。



主席  
**陳兆根博士, BBS**

# Executive Director's Report

## 總幹事報告



Executive Director 總幹事  
Dorte Kristoffersen 女士

The last year has been a year of both consolidation and change. It may sound like a contradiction that an organisation can consolidate its operations while going through change. However, in my view HKCAAVQ's now 25-year history and the continuous improvement of its policies and processes have shown their worth in a time of change and enabled the Secretariat to continue to work effectively while also focusing on and implementing new policy initiatives.

### Consolidation of Approaches

HKCAAVQ completed a review of the Four-stage Quality Assurance (QA) approach in 2013 and the implementation of its eleven recommendations was completed during the reporting year.

The review led to changes to the Four-stage QA Guidelines and supporting Guidance Notes. These changes have ensured that the information provided to operators and panel members are clearer in terms of expectations and more focused on the purpose of a

去年評審局秉持穩中求變的理念繼續向前邁進。「求穩」與「求變」兩者似乎難以同時進行，然而觀乎評審局過去25年的歷史，及其政策和工作程序上的不斷改善，便足以證明兩者並行方能使一所機構持續有效運作，並且在各個領域上拓展新猷。

### 鞏固基礎方針

評審局在2013年完成「四階段質素保證程序」的檢討，當中涉及的11項建議均已全部在本報告年內落實執行，所作的改善都是有助鞏固現時工作。

檢討引申對《四階段質素保證程序指引》及相關須知的修訂，讓營辦者和評審小組成員對其權責及評審目的有更清晰的理解。再者，由於營辦者的類別漸趨多元，相關指引和須知的修訂更能切合各界的需要。檢討後加入的「輔助期」，一

# Executive Director's Report

## 總幹事報告

particular exercise. Another guiding principle for the changes was to more effectively reflect the needs of our increasingly diversified group of operators. The so-called facilitation phase that on the one hand provides operators with feedback on the adequacy of their submissions, and on the other hand allows mature operators with a good track record to apply for a customised approach, is an important addition to the accreditation process. I expect that these developments will have a positive impact on the efforts required for operators and panel members as well as the Secretariat staff to prepare for and conduct accreditation exercises.

The Four-stage QA Process is based on the expectation that over time operators gain experience and strengthen their internal QA capacity and ability to an extent that will allow them to apply for partial self-accrediting authority, i.e. Programme Area Accreditation (PAA). We expect an increased number of applications for PAA in the coming years. Another important outcome of the review was the launch of a revised classification system for areas of training of study, an important step for all stakeholders to be better prepared to apply for and undergo PAA.

A major task performed by HKCAAVQ is assessment of individual qualifications. This service attracts between 3,500 and 4,000 applications a year. It is important for HKCAAVQ that this service reflects the needs of the community and the applicants. A review completed this year reached the conclusion that the qualifications assessment service was performing well and it also identified areas that could be further enhanced. The revised qualifications assessment guidelines will be clearer and transparent for all users when they are implemented mid-2016.

Last but not least, I cannot talk about our consolidation efforts without mentioning the work that has gone into establishing an IT infrastructure to underpin our services so that operators and applicants can submit information to us electronically. This year we paved the way for the accreditation e-portal that will be launched mid-2016. I want to thank operators that provided input to the development work and we look forward to working with all users of our services to implement this initiative.

方面能夠幫助營辦者檢視他們所提交之文件是否充足，另一方面可以讓富評審經驗及往績良好的營辦者可循簡易評審程序遞交申請，由此可見，這項新增程序對改善我們的評審工作十分重要。我相信這些改動對於營辦者、評審小組成員以至評審局秘書處同事在準備及參與評審工作時能夠有裨益。

我們制定有序的「四階段質素保證程序」，是希望營辦者透過每一階段的評審能累積經驗、加強內部質素保證能力，進而具備局部的自我評審能力，從而取得「學科範圍評審」資格。我們預期未來數年會有越來越多有關「學科範圍評審」的申請，我們亦已按照檢討報告的建議，為學習及培訓範疇制定新分類系統，讓所有持份者在申請及參與「學科範圍評審」前能作最佳的準備。

評審局另一項主要工作是為持有非本地學歷的個別人士提供學歷評估服務，每年我們都須處理3,500至4,000宗有關申請。學歷評估服務的成功是在乎這項服務能否滿足社會及申請人的需要，早前我們就這項服務進行的檢討，結果顯示本局的學歷評估服務表現理想，雖然在某些地方亦有改進的空間，按此新修訂學歷評估指引會於2016年中推出，為申請者提供更清晰和透明的指引。

提及鞏固基礎的工作，不可不提我們的資訊科技發展項目。去年我們努力構建一個電子服務平台，計劃於2016年中推出，讓營辦者和尋求本局各項服務的人士可以透過電子途徑遞交申請。在此我要感謝各營辦者給予我們寶貴的意見，我期待與所有服務使用者一同使用這個嶄新的電子平台。



# Executive Director's Report

## 總幹事報告

### Sharing of Practices

In addition to assuring the quality of operators and their learning programmes, the accreditation processes that we organise also aim at supporting the continuous enhancement of operators and their internal quality assurance processes. We assist operators through our extensive training programme and events for sharing of practices among institutions and academic and industry experts. We have ensured that our training programme reflects the changes to our processes and we have also offered training sessions in learning programme re-accreditation and determination of Qualifications Framework (QF) credit. We also see an increasing interest from operators and stakeholders more broadly to participate in a dialogue about quality assurance, which is a sign of maturity in the sector. I appreciate the strong support from stakeholders for our anniversary seminars and quality assurance forums that have brought local operators together to learn from and share good quality assurance practices in relation to a wide range of topics. These events have been greatly helped by funding from the Government's Quality Enhancement Support Scheme and I hope that with the support of our stakeholders we will be able to maintain this level of exchange in the years to come.

### International Recognition

Concerted efforts by the Secretariat over an extended period of time came to fruition in the course of the year with the positive report from the external review panel established to conduct a review of HKCAAVQ's higher education operations against the International Network for Quality Assurance Agencies in Higher Education's (INQAAHE) Guidelines of Good Practice (GGP). The INQAAHE board confirmed that we are complying with these good practices for quality assurance agencies. With the review outcome we have achieved an important milestone not only for ourselves but for the stakeholders that make use of our services.

### 分享經驗方面

評審局的評審工作除了要確保營辦者及其開辦的課程達到基本標準外，我們亦希望評審過程可以協助營辦者持續改善及提升其內部質素保證能力。我們為營辦者提供各式各樣的培訓活動，邀請院校和各學術及行業領域的專家分享經驗。為使培訓活動能適時反映評審工作程序上的轉變，我們亦提供課程覆審及釐定資歷學分的培訓工作坊，使培訓活動能適時反映評審工作程序上的轉變。我們樂見越來越多營辦者和持份者積極參與各方面的討論，促進本地質素保證趨向成熟的發展。為慶祝本局成立二十五週年，去年我們舉辦了一系列研討會和質素保證論壇，邀請本地營辦者聚首一堂，就多個與質素保證有關的課題彼此分享和學習，在此我要感謝各持份者的鼎力支持，以及政府「質素提升支援計劃」的支助。有賴各位的支持，我期望未來我們可以持續舉辦類似的交流活動。

### 國際認可工作

秘書處上下經過一段長時間的努力，我們獲高等教育質素保證國際網絡委員會接受外部評審小組的報告，確認評審局的高等教育學術評審工作符合其《優良評鑑準則》。是次評審結果，對於評審局以至使用本局服務的持份者來說，均標誌著一個重要里程碑。

# Executive Director's Report

## 總幹事報告

### Breaking New Grounds

The year was also characterised by a number of new initiatives. I would like to mention two of them, i.e. the Council's decision to initiate a review of the Standards and Criteria that we use in our accreditation exercises and the preparation of the Institutional Review Manual for Private University Title.

The standards and criteria that we use to make accreditation decisions have an important impact on the development of education and training provision in Hong Kong. Therefore the Standards have to reflect the needs of society and ensure that institutions prepare graduates well for future jobs. The current standards and criteria were developed in the lead up to the launch of the HKQF almost ten years ago. We believe that it is important to conduct a review at this stage to ensure that the standards and criteria are fit for purpose now and in the future. We look forward to the support and input from all relevant stakeholders in the review.

As part of the Government's launch of the Roadmap to becoming a private university, eligible applicants are required to seek an Institutional Review from HKCAAVQ. We are excited about contributing to this important step for self-financing operators that wish to become a private university. This process is a natural development for operators that have been granted PAA status and thus have a proven track record of institutional capacity and capability to manage their operations and performance.

### 開拓創新

除鞏固現有的基礎方針外，去年評審局亦致力開拓新領域，我希望在此談談其中兩項：其一是評審局大會決定就我們一直沿用的評審標準及準則進行檢討；其二是制定《院校評審手冊（申請私立大學名銜）》。

評審局採用的評審標準及準則，對於香港教育及培訓發展具深遠影響。這些標準必須反映社會的需要，確保能正確反映院校有能力裝備學生在畢業後投身社會。現時我們採用的評審標準及準則，乃是在資歷架構十年前推出時定立，因此我們認為有必要進行檢討，以確保這些標準及準則切合現在與未來的需要。我們深盼在檢討過程中能夠得到相關持份者的支持和意見。

政府早前公布成立私立大學的路線圖，其中一項準則是要求申請院校已獲取評審局院校評審資格。此乃自資院校邁向成為私立大學的重要里程碑，評審局很高興能夠參加其中。自資院校在取得「學科範圍評審」資格後成立私立大學，實屬自然的發展過程，這顯示出院校具備良好往績，有足夠能力管理機構及營辦課程。

# Executive Director's Report

## 總幹事報告

### New Leadership

I was privileged to become the Executive Director of HKCAAVQ in November 2015 and 1 October 2015 saw the commencement of a new Council term. We said goodbye to a number of long serving local and non-local members. I want to take this opportunity to recognise the out-going members for their invaluable contributions in a critical period in the development of HKCAAVQ. However, we were equally fortunate to welcome a strong group of new local and non-local members, including a new Chairman, former HKCAAVQ Council Vice-chairman Ir Dr Alex Chan Siu-kun. The new Council brings a wealth of experience to the governance of HKCAAVQ. I look forward to working with the Council under the leadership of Dr Chan to implement HKCAAVQ's Strategic Plan 2015-2019.

### Recognition

Let me take this opportunity to also thank Professor William Lee Keng-mum for his leadership of the Secretariat from 2013 to 2015 and for working with the Council to set the new strategic direction for HKCAAVQ. I also want to express my gratitude to Mr Robert Fearnside who accepted the Council's invitation to be Acting Executive Director between July and November 2015 and ensured that there was minimal disruption to the operations of the Secretariat between the Executive Director appointments. His leadership over this transition period was much appreciated by all Secretariat staff.



**Ms Dorte Kristoffersen**  
*Executive Director*

### 新領導團隊

我很榮幸在2015年11月獲委任為評審局總幹事，並見證新一屆大會在2015年10月1日成立。去年，我們與服務了評審局多年的本地及非本地成員道別，我希望藉此機會感謝他們過去對評審局發展作出鉅大貢獻。評審局很幸運有來自本地及非本地的新成員加入，組成一個陣容強大的大會，當中包括我們的新主席，亦即前副主席陳兆根博士。新一屆大會成員會以其廣泛的知識和豐富的經驗，加強評審局的管治。我期待與在陳博士領導下的評審局大會緊密合作，推行評審局策略發展計劃2015-2019。

### 不勝感激

最後，我要感謝前總幹事李經文教授，他在2013年至2015年領導秘書處的工作，並與評審局大會共同制定評審局的新策略發展。我亦要感謝Robert Fearnside先生接受評審局大會的邀請，於2015年7月至11月署任總幹事一職，維持秘書處運作暢順，秘書處上下所有同事都十分感謝他在過渡時期的領導。



# The Council

## 評審局



### **Council Term 大會任期**

1 April 2015 to 30 September 2015  
2015 年 4 月 1 日至 2015 年 9 月 30 日

### **Chairman 主席**

1. The Honourable Martin LIAO Cheung-kong, SBS, JP  
廖長江議員, SBS, JP

### **Vice-Chairman 副主席**

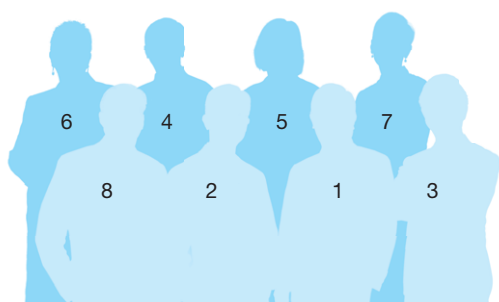
2. Ir Dr Alex CHAN Siu-kun, BBS  
陳兆根博士, BBS

### **Ex-officio Members 當然成員**

3. Mr Brian LO Sai-hung, JP  
盧世雄先生, JP
4. Professor William LEE Keng-mun  
(until 13 July 2015)  
李經文教授 (至 2015 年 7 月 13 日)

### **Non-local Members 非本地成員**

5. Ms Ann DOOLETTE
6. Ms Aileen PONTON
7. Professor Mala SINGH
8. Professor Andrew WALDER



# The Council

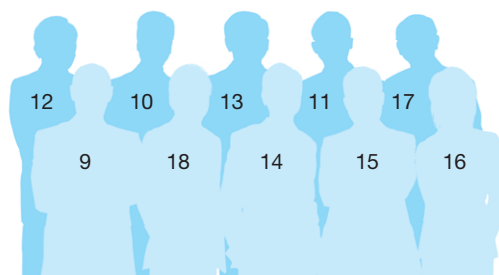
## 評審局



### Local Members 本地成員

- 9. Mr Roger Thomas BEST, JP
- 10. Professor Chetwyn CHAN Che-hin  
陳智軒教授
- 11. Mr Albert CHOW Hing-pong  
周慶邦先生
- 12. Professor HAU Kit-tai, BBS, MH, JP  
侯傑泰教授, BBS, MH, JP
- 13. Ir Dr David HO Chi-shing, JP  
何志盛博士工程師, JP
- 14. Dr LAM Ching-choi, BBS, JP  
林正財醫生, BBS, JP
- 15. Professor Paul LAM Kwan-sing, SBS, JP  
林群聲教授, SBS, JP

- 16. Ms Carrie LEUNG Ka-lai  
梁嘉麗女士
- 17. Professor Arthur MAK Fuk-tat  
麥福達教授
- 18. Professor PONG Ting-chuen  
龐鼎全教授



# The Council

## 評審局



### **Council Term 大會任期**

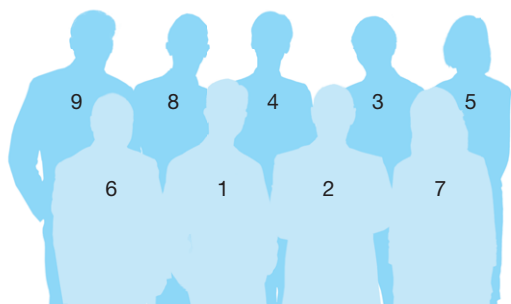
1 October 2015 to 31 March 2016  
2015 年 10 月 1 日至 2016 年 3 月 31 日

### **Chairman 主席**

1. Ir Dr Alex CHAN Siu-kun, BBS  
陳兆根博士, BBS

### **Vice-Chairman 副主席**

2. Mr Roger Thomas BEST, JP



### **Ex-officio Members 當然成員**

3. Mr Brian LO Sai-hung, JP  
盧世雄先生, JP
4. Ms Dorte KRISTOFFERSEN (since 2 Nov 2015)  
Dorte KRISTOFFERSEN 女士  
(由 2015 年 11 月 2 日開始)

### **Non-local Members 非本地成員**

5. Ms Ann DOOLETTE
6. Mr James CALLEJA
7. Ms Jane von DADELSZEN
8. Dr Bryan MAGUIRE
9. Professor Andrew WALDER



# The Council

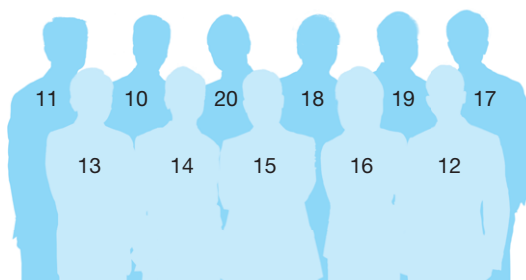
## 評審局



### Local Members 本地成員

10. Professor Chetwyn CHAN Che-hin  
陳智軒教授
11. Ir Francis CHENG Cho-ying, MH  
鄭祖瀛先生, MH
12. Mr Albert CHOW Hing-pong  
周慶邦先生
13. Professor HAU Kit-tai, BBS, MH, JP  
侯傑泰教授, BBS, MH, JP
14. Dr LAM Ching-choi, BBS, JP  
林正財醫生, BBS, JP
15. Professor Paul LAM Kwan-sing, SBS, JP  
林群聲教授, SBS, JP
16. Ms Carrie LEUNG Ka-lai  
梁嘉麗女士

17. Professor Dennis NG Kee-pui  
吳基培教授
18. Professor PONG Ting-chuen  
龐鼎全教授
19. Professor Paul TAM Kwong-hang  
譚廣亨教授
20. Mr Wilfred WONG Kam-pui, JP  
黃錦沛先生, JP



# The Council

## 評審局

### The Council

The Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) is formed under the HKCAAVQ Ordinance (Cap. 1150). In 2007 it assumed the statutory roles as the Accreditation Authority and Qualifications Register Authority under the Hong Kong Qualifications Framework under Cap. 592.

HKCAAVQ provides accreditation services to post-secondary education institutions and vocational education and training institutions as well as course providers to perform its statutory duty. Furthermore, we provide assessment services for the general public in the form of qualifications assessment and advisory and consultancy services in education qualifications and standards to government bureaux and professional organisations in Hong Kong and outside of Hong Kong subject to approval from the Secretary for Education.

The Council is composed of members appointed by the Chief Executive of the Hong Kong Special Administrative Region. As of 31 March 2016, there were 20 Council members including 5 non-local members and 15 local members. Its local membership reflects expertise and experience in quality assurance, education and training as well as links with industry. The non-local members come primarily from countries with well-established external quality assurance systems. They provide valuable advice and global views, allowing us to ensure that HKCAAVQ's approaches are in line with the latest good international practices.

The Council has met formally twice a year. Local members has met twice between full Council meetings.

The work of the Council is supported by three standing committees: the Qualifications and Accreditation Committee, the Finance Committee and the Personnel and Administration Committee. Each Committee has its own terms of reference, which are detailed in the Appendix.

### 評審局

香港學術及職業資歷評審局乃根據《香港學術及職業資歷評審局條例》(第1150章)成立，後於2007年根據《學術及職業資歷評審條例》(第592章)，評審局改組成為資歷架構的評審當局及資歷名冊當局，為專上教育院校與職業教育及培訓機構提供評審及質素保證服務，並為市民大眾提供評核服務。此外，我們亦為政府部門和專業團體就學歷及教育標準事宜提供顧問服務，在香港特別行政區政府教育局局長的事先批准下，評審局亦可在香港以外進行相關工作。

評審局大會成員由香港特別行政區行政長官委任。截至2016年3月31日，評審局共有20位成員，當中包括五位非本地成員及15位本地成員。大會本地成員的組成為評審局匯聚質素保證、教育、培訓等界別的专业知識和經驗，同時反映評審局與工商各界及教育局緊密的聯繫。非本地成員主要來自具有完善外部質素保證制度的國家，為我們提供寶貴的意見和國際視野，確保評審局的程序及慣例與時並進與國際接軌。

評審局每年召開兩次會員大會會議，本地成員亦會於大會之間舉行本地成員會議。

評審局下設三個委員會，分別為資歷及評審委員會、人事及行政委員會和財務委員會，各按其職權範圍執行工作，詳情可見於附錄。

# The Council 評審局

## The Secretariat

The daily operation of HKCAAVQ is undertaken by the Secretariat under the leadership of the Executive Director (ED) supported by Deputy Executive Directors. The ED is an ex-officio member of the Council.

As of end of March 2016, HKCAAVQ Secretariat had 97 full-time staff, most of whom are quality assurance practitioners, seasoned trainers or education professionals. There are also three part-time staff including two registrars and one legal consultant.

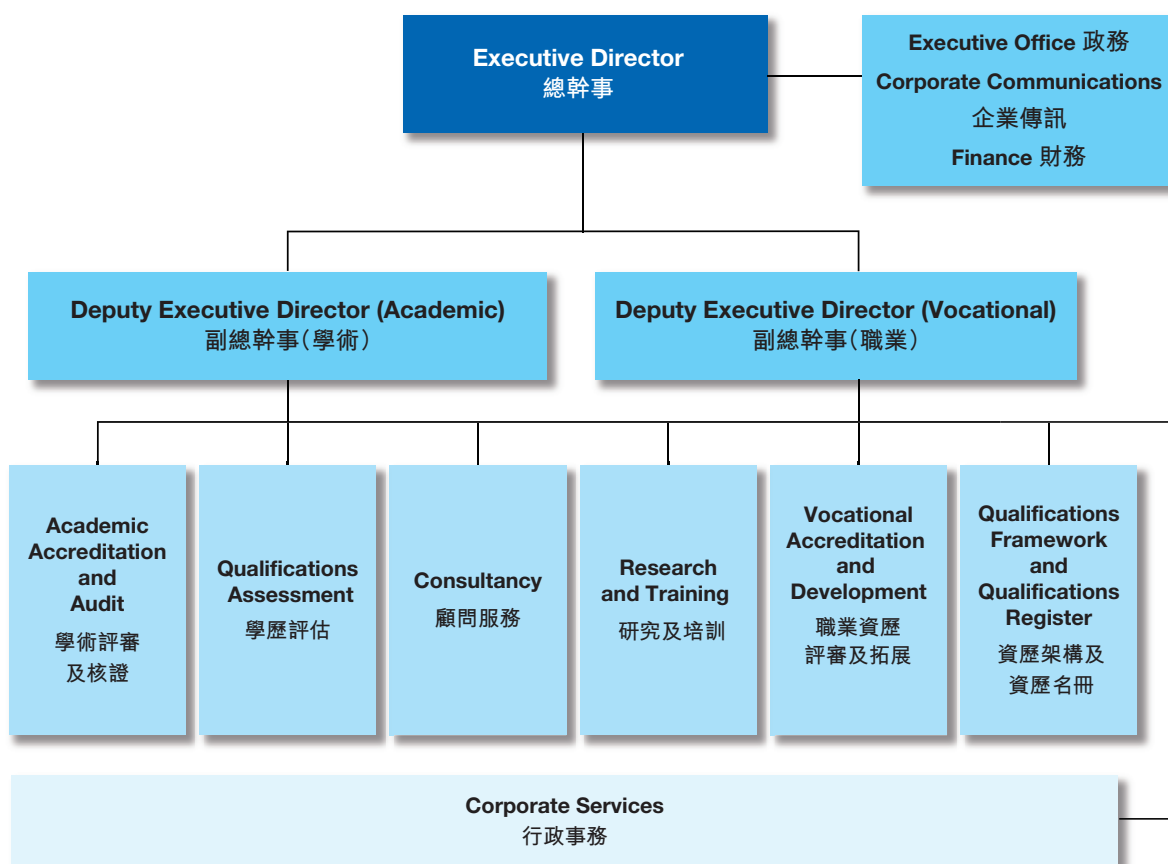
## 秘書處

評審局的日常運作由總幹事領導秘書處負責，並有兩名副總幹事支援。總幹事為評審局的當然成員。

截至2015年3月底，評審局秘書處共有97名全職僱員，大部分為從事質素保證的人士、資深培訓導師或教育專才。評審局另聘三名兼職僱員，當中包括兩位評審主任及一位法律顧問。

## Organisation Chart of the Secretariat

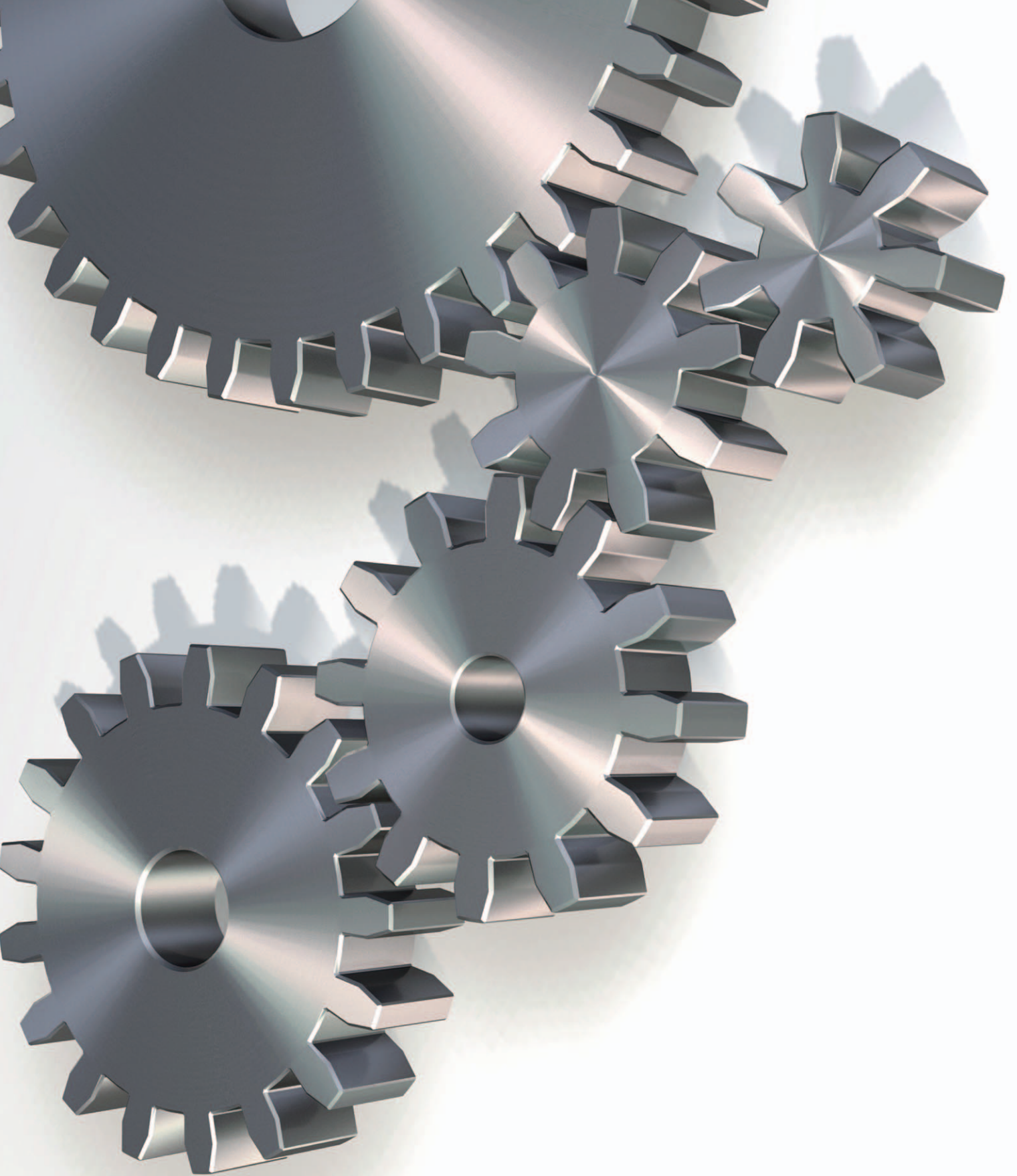
### 秘書處行政架構



Note: Academic Accreditation and Audit, Vocational Accreditation and Development and Corporate Communications were renamed as Academic Accreditation and Assessment; Vocational and Professional Accreditation and Engagement from 1 April 2016.

註：學術評審及核證、職業資歷評審及拓展和企業傳訊自2016年4月1日起重新命名為學術評審及評核、職業及專業資歷評審和傳訊及連繫。





# **工作報告**

## **Operational Review**



# Accreditation

## 評審服務

Transparency is one of HKCAAVQ's values. That means that we are committed to operating in a transparent, fair and impartial manner by making relevant information available to our stakeholders. To further increase transparency of our work, we have implemented a number of initiatives during the reporting year, applicable to operators offering academic, as well as vocational education and training programmes.

### Publication of Summary Reports

Following the publication of summary accreditation reports for Initial Evaluation (IE) and Programme Learning Accreditation (LPA) in 2013, given the positive feedback from stakeholders, including accredited operators and the public, HKCAAVQ expanded the scope of publishing accreditation outcomes. Starting from January 2016, summary accreditation reports for Programme Area Accreditation (PAA) and Periodic Review (PR) are also published on the HKCAAVQ website for the purpose of enhancing transparency.

The publication of summary reports has attracted interest from many stakeholders with almost 5,200 online users having accessed the summary reports published on the HKCAAVQ website from April 2015 to March 2016.

### Publication of policy documents

To increase the transparency of HKCAAVQ's policy principles, we have during the reporting period created a new "Policies" webpage on our website under "Accreditation". It contains a number of policy documents relevant to accreditation for easy access, including Accreditation Fees, Code of Conduct for Panels, Guidelines on Observers of Accreditation Exercises, Policy on Extension of Validity Period and Policy on Specialists Appointment and Management. We intend to continue to enhance the interaction and build trust with our stakeholders.

評審局致力維護「透明」的核心價值。我們秉持公開、公平、公正的原則，向持份者公開相關資訊以作參考。在報告期內，我們為學術及職業教育與培訓課程營辦者實施了多項新措施，以進一步增加評審局工作的透明度。

### 公開評審報告摘要

評審局自2013年起公開「初步評估」及「課程評審」的評審報告摘要，經評審的營辦者和公眾對措施反應正面。有見及此，評審局決定擴大公布評審結果的範圍。自2016年1日起，我們亦於網站內公布「學科範圍評審」及「定期覆審」的評審報告摘要，以增加評審服務的透明度。

此項措施吸引眾多持份者的興趣，由2015年4月至2016年3月期間，網站錄得接近5,200名網上用戶瀏覽評審報告摘要。

### 公開評審政策文件

去年，我們在網站增設一個名為「政策」的新頁面，上載多份與評審服務有關的政策文件，闡述各項評審政策的原則，以供公眾參閱。這些文件包括評審服務收費表、評審小組的操守準則、評審服務觀察員的指引、延長進修課程之評審資格有效期政策，以及專家委任及管理政策等。評審局期望繼續促進與營辦者的溝通，從而建立互信。

# Accreditation

## 評審服務

### Trialing of the facilitation phase

HKCAAVQ conducted a pre-test and pilot studies on the facilitation approaches for accreditation between December 2013 and January 2015. With the experience obtained from the pilot studies, differentiation in the accreditation approach based on Operators' track record was applied to suit the needs of operators at different development stages and in different sectors. For operators new to the accreditation process to increase their awareness of the accreditation requirements, HKCAAVQ staff members may provide initial feedback on the completeness and relevance of the evidence submitted by operators, against the accreditation criteria. This is referred to as the "Preview Approach". The "Customised Approach" gives more mature operators the ability to apply to have certain criteria exempted from the accreditation process if the operator's approach to meeting the criteria has not changed since its last accreditation exercise.

### 試行輔助期

評審局在2013年12月至2015年1月期間，就評審服務測試及先導研究「輔助期」。我們總結先導研究的經驗後，會根據營辦者的過往紀錄，設定符合其所屬界別及發展進程的評審方式。對於首次尋求評審服務的營辦者，我們會加強他們對評審要求的認知；評審局職員亦會先行審視他們所提交的證據，就其完整性和相關性提出初步意見。對於相對成熟的營辦者來說，若他們自上一次評審後，已評審範疇的狀況不變，評審局可因應情況豁免部分評審程序。

# Academic Accreditation and Audit

## 學術評審及核證



HKCAAVQ provides an extensive range of academic accreditation services, including accreditation of programmes offered by post-secondary institutions at postgraduate, degree and sub-degree levels, and non-local learning programmes (NLP) registered or exempted from registration under the Non-local Higher and Professional Courses (Regulation) Ordinance (Cap 493). We also conduct Institutional Reviews (IR) for institutions seeking registration under the Post Secondary Colleges Ordinance (Cap 320) for degree-awarding status.

### Local Programme Accreditation

In 2015/16, HKCAAVQ conducted an Initial Evaluation (IE) at HKQF Level 6 for an institution preparing to offer Master Degree programmes, Learning Programme Accreditation (LPA) for a total of 17 programmes and Learning Programme Re-accreditation (re-LPA) for 15 programmes, with the participation of 11 operators. The number of programmes accredited or re-accredited remained constant compared to 2014/15. While the traditional programmes like Business Administration, Psychology, Languages, Arts and Engineering remained popular, we also conducted accreditations of emerging programme areas such as Early Childhood Education and Sports Coaching at HKQF Level 5. We also processed requests from 11 operators for substantial changes to 43 programmes. The number of requests is similar to the previous reporting period.

Furthermore, we conducted an IR exercise for an institution seeking registration for degree-awarding status.

評審局為營辦者提供的學術評審服務範圍廣泛，涵蓋專上教育機構的研究院課程、學士課程及副學士課程，以及根據《非本地高等及專業教育(規管)條例》(第493章)註冊或獲豁免註冊的非本地課程。評審局亦會為擬根據《專上學院條例》(第320章)註冊以頒授學位的院校進行院校評審。

### 本地課程評審

在2015/16年，評審局為一間擬提供碩士課程的院校進行初部評估，以及為11個課程營辦者完成了17項課程評審和15項課程覆審。課程評審及覆審的數目與2014/15年度相約。除工商管理、心理學、語文、藝術及工程等傳統學術範疇外，評審局亦為一些新興領域如幼兒教育及運動教練的資歷架構第五級課程進行評審。此外，評審局亦評核了11個營辦者就43個課程提出的重大修改申請。有關修改申請的數目亦與2014/15年度相約。

同年，評審局亦為一間擬申請註冊以頒授學位的院校進行院校評審。

# Academic Accreditation and Audit

## 學術評審及核證



### Non-local Programme Accreditation

HKCAAVQ has been accrediting Non-local Programmes (NLP) registered or exempted under the Non-local Higher and Professional Education (Regulation) Ordinance (Cap 493) since 2009. The NLP accreditation service quality assures programmes offered in Hong Kong leading to awards of non-local institutions. An NLP accredited by HKCAAVQ enjoys similar status to locally-accredited programmes, and its qualification can be recognised under the Hong Kong Qualifications Framework (QF) and placed on the Qualifications Register (QR).

During the reporting year, HKCAAVQ conducted IE for two partnerships, LPA for a total of 14 NLPs and re-LPA for 20 NLPs, with the participation of six local operators and 15 overseas partners. As the first batch of NLPs was due for re-accreditation, there was a significant increase in the number of re-LPAs compared to last year. In addition, we processed requests for substantial changes to 20 programmes involving five local operators and nine overseas partners, compared to 27 programmes involving three local operators and eight overseas partners a year ago.



### 非本地課程評審

評審局自2009年起為根據《非本地高等及專業教育(規管)條例》(第493章)註冊或獲豁免註冊的非本地課程提供評審服務。非本地課程評審為保證在香港營辦的非本地課程質素。與本地認可課程一樣，通過評審的非本地課程，其資歷獲資歷架構認可，並可載列於資歷名冊。

在報告期內，評審局為六個本地營辦者及15個海外營辦者完成了兩項初步評估、14個非本地課程的評審及20個非本地課程的覆審。由於首批通過評審的非本地課程到期進行覆審，因此本年度的課程覆審數目較去年大幅增加。此外，評審局亦評核了由五個本地營辦者和九個海外營辦者就20個非本地課程作出重大修改的申請；數目較去年由三個本地營辦者和八個海外營辦者就27個非本地課程的重大修改略為減少。



# Academic Accreditation and Audit

## 學術評審及核證

Comparison of breakdown of academic programmes accredited or re-accredited in 2014/15 and 2015/16 2014/15 及 2015/16 年度學術評審和覆審的課程分類		
	2014/15	2015/16
<b>Local Programme Accreditation 本地課程評審</b>		
Doctor (L7) 博士學位	1	–
Master Degree (L6) 碩士學位	3	2
Bachelor Degree (L5) 學士學位	13	11
Professional Diploma (L5) 專業文憑	1	–
Associate Degree/Higher Diploma (L4) 副學士／高級文憑	4	4
Professional Diploma (L4) 專業文憑	1	–
<b>Local Programme Re-accreditation 本地課程覆審</b>		
Master Degree (L6) 碩士學位	1	5
Bachelor Degree (L5) 學士學位	4	3
Associate Degree/Higher Diploma (L4) 副學士／高級文憑	5	5
Diploma (L3) 文憑	1	2
<b>Non-Local Programme Accreditation 非本地課程評審</b>		
Bachelor Degree (L5) 學士學位	20	14
<b>Non-Local Programme Re-accreditation 非本地課程覆審</b>		
Bachelor Degree (L5) 學士學位	–	20
<b>Total 總數</b>	<b>54</b>	<b>66</b>

### Assessment of Non-local Courses

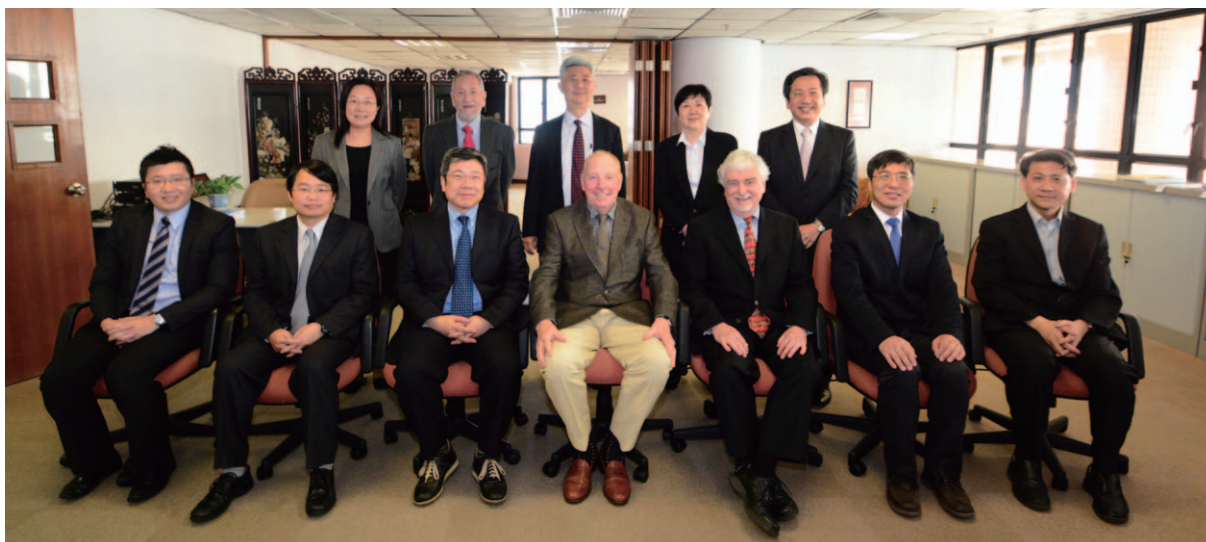
All non-local courses as defined under the Non-local Higher and Professional Education (Regulation) Ordinance (Cap 493) must be registered or be exempted from registration to be allowed to operate in Hong Kong. The purpose of assessment of non-local courses is to evaluate whether the standard of a course is maintained at a level comparable with a course conducted in the home country leading to the same qualification, while non-local programme accreditation is to determine whether a programme meets the stated objectives and QF standard and can be entered into the Qualifications Register.

### 非本地課程評核

所有符合非本地高等及專業教育(規管)條例》(第493章)定義下的非本地課程必須註冊或獲豁免註冊才可於香港營辦。非本地課程的評核旨在評估有關課程的水平是否與頒授資格的海外機構營辦同一資格課程的水平相約。而非本地課程的評審是為評定有關課程是否符合其目標及本地資歷架構的水平，並可載列於資歷名冊。

# Academic Accreditation and Audit

## 學術評審及核證



HKCAAVQ is appointed by the Registrar of Non-local Higher and Professional Education Courses to provide professional advice as to whether a particular non-local course delivered in Hong Kong leading to the award of a non-local academic qualification or professional qualification meets the registration criteria as stipulated in Cap 493. We also advise the Registrar whether a registered non-local course continues to meet the registration criteria through the assessment of annual returns.

In the reporting year, HKCAAVQ assessed 57 new applications, 393 annual returns and 151 applications for changes to registered courses, compared to 55 new applications, 376 annual returns and 193 applications for changes a year ago.

Compared to last year, we received more applications in the Fine Art/ Design discipline this year, a 100% increase, and more applications for Master's degree courses, a 90% increase.

評審局獲非本地課程註冊處處長委任，就在香港開辦的非本地課程能否符合《非本地高等及專業教育(規管)條例》(第493章)所訂定的註冊準則提供專業意見。評審局亦會評核課程的周年申報表，向非本地課程註冊處處長建議該課程是否持續符合註冊準則。

在報告期內，評審局完成了57項非本地課程新註冊申請，393項周年申報表的評核工作及151項已註冊課程修訂的申請，較去年55項非本地課程新註冊申請，376項周年申報表的評核工作，以及193項已註冊課程修訂的申請為多。

與去年比較，藝術／設計範疇的非本地課程申請增加了一倍，而碩士課程的申請亦增加了90%。

# Academic Accreditation and Audit

## 學術評審及核證

### Comparison of breakdown of new applications for non-local course assessment in 2014/15 and 2015/16 by discipline

按學術範疇分類非本地課程新註冊申請數目 (2014/15 年度及 2015/16 年度)

	2014/15	2015/16
Accounting/Business/Finance 會計／商業／金融	19	19
Architecture/Surveying/Housing/Engineering 建築／測量／房屋／工程	16	13
Social Sciences/Education 社會科學／教育	5	3
Hospitality/Tourism 酒店服務／旅遊	7	4
Law 法律	1	1
Fine Art/Design 藝術／設計	–	10
Science/Technology 科學／科技	4	–
Others 其他	3	7
<b>Total 總數</b>	<b>55</b>	<b>57</b>

### Comparison of breakdown of new applications for non-local course assessment in 2014/15 and 2015/16 by geographic origin

按頒授資歷地區分類非本地課程新註冊申請數目 (2014/15 年度及 2015/16 年度)

	2014/15	2015/16
UK 英國	45	38
Australia 澳洲	4	8
USA 美國	2	3
Ireland 愛爾蘭	–	3
Others 其他	4	5
<b>Total 總數</b>	<b>55</b>	<b>57</b>

### Comparison of breakdown of new applications for non-local course assessment in 2014/15 and 2015/16 by level of study

按資歷水平分類非本地課程新註冊申請數目 (2014/15 年度及 2015/16 年度)

	2014/15	2015/16
Doctorate 博士學位	1	1
Master 碩士	10	19
Graduate Certificate/Diploma 深造證書／文憑	3	4
Postgraduate Certificate/Diploma 學士後深造證書／文憑	8	5
Bachelor with Honours 學士(榮譽)學位	13	14
Bachelor 學士學位	3	1
Higher Diploma 高級文憑	13	9
Professional Qualification 專業資格	3	4
Others 其他	1	–
<b>Total 總數</b>	<b>55</b>	<b>57</b>

# Academic Accreditation and Audit

## 學術評審及核證

### Assessment of CEF Courses

HKCAAVQ, commissioned by the Labour and Welfare Bureau (LWB), is responsible for advising the LWB on the registrability of courses to be included in the list of reimbursable courses under the CEF, and for monitoring the quality and relevancy of courses after registration.

Since late 2014, we have been actively involved in the preparation of inclusion of sign language courses under the CEF language sector. The new inclusion was officially launched on 30 September 2015. During the reporting period, we assessed two sign language course applications which were subsequently approved by the LWB.

In the reporting period, HKCAAVQ conducted 85 surprise audit visits to monitor the quality of the reimbursable courses after registration and assessed 919 applications, including 237 new course applications and 685 applications for amendments to registered CEF reimbursable courses. The fall in the number of assessment of new course applications in 2015/16 as compared with 2014/15 was caused by a declining number of course applications received from both self-accrediting institutions and non self-accrediting course providers.

### 持續進修基金課程評核

評審局獲勞工及福利局(勞福局)委託，就課程是否符合持續進修基金的要求，註冊為持續進修基金可獲發還款項課程提出建議，以及監察現有註冊課程的質素及相關性。

評審局於2014年下旬積極參與將手語課程納入為持續進修基金的指定能力範疇的準備工作。於2015年9月30日，手語正式納入持續進修基金的指定能力範疇。評審局於報告期內亦評核了兩項手語課程的申請。有關課程其後亦獲勞福局核准註冊。

在報告期內，評審局進行了85次突擊審核巡查，處理了919項持續進修基金可獲發還款項課程的評核申請，當中237項為新評核申請，685項為現有註冊課程的改動評核申請。相對2014/15年度，由於來自自行評審院校及非自行評審課程營辦者的申請數目減少，本年度的申請數目有所下降。

#### Comparison of breakdown of applications for assessment of CEF new reimbursable courses in 2014/15 and 2015/16

持續進修基金課程的新評核申請數字(2014/15年度及2015/16年度)

Type of Courses 課程範疇	By Self-accrediting Institutions 由自行評審課程營辦者開辦		By Non self-accrediting Course Providers 由非自行評審課程營辦者開辦	
	2014/15	2015/16	2014/15	2015/16
Business Services 商業服務	81	66	2	14
Financial Services 金融服務	66	44	4	—
Creative Industries 創意工業	34	9	11	3
Tourism 旅遊	40	11	6	6
Language 語文	55	59	4	2
Logistics 物流	4	1	—	1
Design (Product and Digital) 設計(產品及數碼設計)	62	8	5	2
Interpersonal and Intrapersonal Skills for the Workplace 工作間的人際及個人才能	—	—	—	—
SCS-based 能力為本課程	—	1	34	10
<b>Total 總數</b>	<b>342</b>	<b>199</b>	<b>66</b>	<b>38</b>



# Academic Accreditation and Audit

## 學術評審及核證



### External Review against International Standards

To enhance the positioning of HKCAAVQ as an internationally recognised quality assurance (QA) agency, we conducted an external review against the International Network for Quality Assurance Agencies in Higher Education Guidelines of Good Practice in Quality Assurance (INQA AHE GGP) in June 2015.

The INQA AHE Board informed HKCAAVQ in October 2015 that it had accepted the conclusion of the External Review Panel (the Panel) that we operate in comprehensive alignment with the INQA AHE GGP in the provision of accreditation services for the higher education sector.

HKCAAVQ is included in the listing of organisations that meet the GGP. Of the twelve individual Guidelines in the GGP, HKCAAVQ demonstrated full alignment with eight and substantial alignment with four of them.

The commendations made by the Panel include the following:

- The Panel commends HKCAAVQ for the high level of commitment to the goals of the agency demonstrated by the Council members and the Secretariat as a whole.
- The Panel commends HKCAAVQ for its commitment to, and success in, disseminating documentation for the policies, procedures and criteria it uses in accreditation activities.
- The Panel commends HKCAAVQ for the high quality and expertise of the Case Officers appointed to support the entire process of accreditation and work as members of Panels.

### 接受外評以比對國際標準

為提升評審局作為國際認可的質素保證機構，評審局於2015年6月接受「高等教育質素保證國際網絡」按其《優良評鑑準則》進行外評。「高等教育質素保證國際網絡」於2015年10月確認評審局為香港高等教育界提供的評審服務符合其《優良評鑑準則》。

評審局已被列入為符合《優良評鑑準則》的機構之一。就有關的12項準則，評審局完全符合其中八項及大致符合其餘四項。外部評審小組(小組)對評審局作出以下嘉許：

- 評審局作為一所機構，其大會成員與秘書處對所訂定的目標均展現出高度承擔。
- 評審局致力並能夠向持份者公開其評審政策、程序及標準。
- 評審局委派優秀和具專業知識的個案主任支援評審工作，並出任評審小組成員。

# Academic Accreditation and Audit

## 學術評審及核證

INQAAHE published the results of the alignment review on its website in January 2016. The Review Report is available on our website.

The HKCAAVQ Council received the Review Report at its meeting in September 2015 and accepted all the recommendations. In response to the recommendations, HKCAAVQ will be implementing various measures, e.g. setting up of liaison panels for academic and vocational accreditation services to augment current methods of ensuring operator input and facilitate two-way communication more generally, in the coming few years to enhance our services and accomplish our mission of being a globally recognised quality assurance body.

### Reaching out to Macau

In line with HKCAAVQ's positioning as a nationally and internationally recognised QA body, HKCAAVQ has extended its local accreditation expertise to contribute to the quality assurance development of the higher education in Macao.

In addition, HKCAAVQ conducted workshops for academic staff at two schools of a publicly-funded university in Macao in June 2015 and February 2016 respectively. The workshops aimed at enhancing participants' understanding of HKCAAVQ's programme review process and requirements, particularly the accreditation criteria and standards. Both workshops were well received by the participants who appreciated the tailor-made design of the workshops and the in-depth illustrations provided by the facilitators.

「高等教育質素保證國際網絡」於2016年1月已於其網頁刊載有關外評結果，相關外評報告亦已上載評審局網頁。

評審局大會於2015年9月接納上述的外評報告及有關建議。評審局將於未來數年推行一系列措施，包括設立學術評審和職業及專業資歷評審兩個聯絡小組，以促進評審局與營辦者的雙向溝通，持續提升服務質素，實踐作為國際認可的質素保證機構的使命。

### 踏足澳門

作為全國及世界公認的質素保證機構，評審局將課程評審工作拓展至澳門，為當地高等教育質素保證的發展作出貢獻。

評審局亦於2015年6月及2016年2月為一所澳門公立大學的兩個學院教員舉辦工作坊，幫助他們深入認識評審局的課程評審過程及要求，包括有關評審準則及標準。工作坊反應熱烈，參與者讚賞工作坊的內容適切，講者講解詳盡。

# Academic Accreditation and Audit

## 學術評審及核證

### Development of the Institutional Review Manual for Private University Title

At its meeting on 9 June 2015, the Executive Council advised and the Chief Executive (CE) ordered that self-financing post-secondary education institutions registered under the Post Secondary Colleges Ordinance (Cap 320) (the Ordinance) should meet a number of criteria before making an application for university title for consideration by the CE in Council. One of them is that an applicant operator has to have successfully gone through an Institutional Review conducted by HKCAAVQ to demonstrate its fundamental ability to meet the standards expected of a university in terms of governance and management, financial sustainability, academic environment, quality assurance (QA) and research capability.

In July 2015, HKCAAVQ was commissioned by the Education Bureau (EDB) to develop a manual for the reference of relevant institutions planning to undertake the Institutional Review for Private University Title (IR) requirements for annual progress reports and audited financial reports. In January 2016, a draft *Institutional Review Manual for Private University Title (IR Manual)* was developed by HKCAAVQ following the requirements laid down in the *Roadmap for Becoming a Private University* and taking into account the feedback provided by institutions registered under Cap 320 during a preliminary consultation conducted in November 2015.

In February 2016, HKCAAVQ invited all post-secondary institutions registered under Cap 320 to a face-to-face consultation session to share their views on the draft *IR Manual*. Eight of the nine institutions attended the consultation. Based on the feedback gathered, the draft *IR Manual* was finalised and approved by the HKCAAVQ Council at its meeting in March 2016 for publication in April 2016.

### 院校評審手冊(申請私立大學名銜)

在2015年6月9日的會議上，行政會議建議，行政長官指令根據《專上學院條例》(條例)(第320章)註冊的自資專上教育院校，在申請大學名銜前須符合有關準則。其中一項為營辦者須通過評審局的院校評審，以證明營辦者在管治及管理、財政可持續性、學術環境、質素保證及研究能力方面，已達到一所大學應有的水平。

教育局於2015年7月委託評審局制訂申請私立大學名銜的院校評審手冊，詳列有關年度進度報告及審計報告的要求，以供有意進行院校評審的院校參考。評審局其後根據教育局公布成為私立大學的路線圖及於2015年11月對專上學院進行諮詢所獲得的意見，於2016年1月完成院校評審手冊初稿。

評審局於2016年2月邀請九間專上學院進行諮詢，其中八間院校出席了諮詢會。評審局整理有關意見後完成最後定稿，評審局大會於2016年3月批准有關手冊的內容。手冊於同年4月正式發布。

# Academic Accreditation and Audit

## 學術評審及核證

### Quality Enhancement Support Scheme (QESS)

In 2014, HKCAAVQ was granted funding under the Education Bureau's Quality Enhancement Support Scheme (QESS) to carry out a project titled "Enhancing quality culture and quality assurance in post-secondary education: Trends and models from International and local quality assurance practices" to improve quality assurance practices and promote a quality culture within the local post-secondary education sector. The project includes workshops on international quality assurance perspectives conducted by overseas experts, a series of forums for sharing of good practices among local institutions, and development of a public web-based knowledgebase.

During the reporting period, the project has made significant progress, with two workshops and two forums organised for HKCAAVQ professional staff and local operators respectively. Local speakers were invited to share their experience in institutional governance and programme development at forums held in May and August 2015. Two workshops on the topics of student assessment and transnational education were conducted by international experts from the U.S. and Australia in July and September 2015. During the workshops, the speakers shared their insights and knowledge on good practices with regard to the two areas. Both the forums and workshops facilitated a fruitful exchange of experience and ideas.

The good practices identified during the forums and workshops will be consolidated and shared on a public web-based knowledgebase, which is anticipated to be launched in early 2017. The web-based knowledgebase is set up to provide institutions in the higher education sector locally or abroad with an accessible repository of good practices gathered from local institutions and the international QA community. It will serve as a useful information portal intended to provide local operators with ideas to further enhance their internal QA measures as well as information to HKCAAVQ in keeping abreast of the latest developments in accreditation practices.

### 質素提升支援計劃

評審局於2014年獲教育局的質素提升支援計劃撥款，推行名為「提升高等教育的質素文化及質素保證：國際及本地質素保證方式的趨勢與模式」計劃，以改善質素保證相關措施，及推動本地專上教育的優質文化。在此計劃下，評審局邀請海外專家主持工作坊，分享國際間對質素保證的觀點；並舉辦一系列論壇，讓本地院校分享所採用的優良質素保證措施；同時會將收集到的優良質素保證措施存於網上知識庫，供公眾人士參閱。

於報告期內，評審局舉辦了兩個工作坊及兩個論壇。論壇於2015年5月和8月舉行，由本地院校代表分享有關院校管治及課程發展的經驗。而兩個工作坊亦已於2015年7月及9月舉辦，由美國及澳洲的專家分享有關學生評核及跨國教育方面的質素保證工作及優良措施。有關的工作坊及論壇促進參與者的經驗和意見交流。

評審局計劃於2017年初推出網上知識庫，與公眾人士，特別是本地及海外的高等教育從業員，分享我們在工作坊及論壇等活動中蒐集的優良措施及相關資料。這個網上知識庫也可以作為本地營辦者的信息平台，讓社會大眾掌握有關質素保證及評審作業的最新資訊，協助他們提升質素保證的能力。



# Academic Accreditation and Audit

## 學術評審及核證

### Implementation of Case Manager System

Experience has revealed that both operators and HKCAAVQ benefit from a more focused effort from and communication with each other. Case managers were appointed in the reporting period to foster timely and effective communication between HKCAAVQ and individual operators. In respect of academic accreditation, case managers handle general enquiries from operator, provide information and advice to operators on HKCAAVQ's recent developments, and attend meetings held between HKCAAVQ and operators on an institutional basis.

### Looking Forward

As the Qualifications Framework has been launched for a number of years, we expect that a growing number of experienced institutions will launch Master's Degree programmes, seek Programme Area Accreditation status in the near future and begin to see the seeking of private university status as the next step of their development. As for transnational higher education, to encourage more new partnerships to have their NLPs recognised under the QF in Hong Kong, we will continue to reach out to institutions, QA agencies and government bureaux in different parts of the world to introduce the NLP accreditation service to them. We are developing an approach to accredit online NLP, given the increasing requests for such a service.

The decline in the student population is and will continue to be a major challenge in the higher education sector, particularly for self-financing institutions. While being mindful of indications that institutions are identifying ways to cope with the challenges arising from the decline in the student population, e.g. delivering part of a learning programme or the entire programme online, we will continue to refine our QA approaches and processes for handling these new developments in the sector effectively.

To adjust to the changing higher education environment, we will continue the close communication with different stakeholders to ensure that there is the highest possible degree of understanding of accreditation purposes and requirements as well as the roles and responsibilities of operators and HKCAAVQ in the accreditation process.

### 推行個案經理制度

根據過往經驗，評審局及營辦者緊密溝通對雙方均有裨益。在報告期內，評審局推行了個案經理制度，以加強評審局與個別營辦者適時及有效的溝通。在學術評審方面，個案經理會處理營辦者的一般查詢，通知營辦者有關評審局的最新發展，並出席評審局與營辦者的會議。

### 未來展望

資歷架構推出多年，評審局預期未來會有越來越多院校開辦碩士課程、申請學科範圍評審，以及申請成為私立大學。在跨國教育方面，評審局將繼續向海外院校、質素保證機構及政府部門介紹非本地課程評審服務，鼓勵更多海外院校於香港開辦資歷架構認可的課程。此外，由於評審網上課程的要求日益增加，評審局現正研究評審網上非本地課程的模式。

高等教育界，尤其是自資院校，需要面對學生人數持續下跌的重大挑戰。正當院校尋求應對的方法，如以網上形式開辦部分或整個課程之際，評審局亦會持續優化質素保證模式及程序，務求更有效應對高等教育界的各種新發展。

迎向未來，評審局會繼續與各持份者保持緊密連繫，確保持份者清楚了解評審目的及要求，以及在評審過程中評審局和營辦者的角色和責任。

# Vocational Accreditation and Development

## 職業資歷評審及拓展

The demand for accreditation and assessment services from the vocational education and training (VET) sector has been growing steadily since 2008. There has also been an increase in the diversity of operators and programmes seeking our services.

自2008年以來，社會對職業教育及培訓界別的評審及評核服務需求持續上升，而有關課程的營辦者及課程種類亦不斷增加。

### Accreditation Service for the VET sector

After completing the large scale LPA and Re-LPA exercises for the Employees Retraining Board last year which involved 271 programmes and around 2,000 entries on the QR, in the current reporting year, HKCAAVQ completed 13 Initial Evaluations (IE) of new operators, 103 Learning Programme Accreditations (LPA) and 111 Learning Programme Re-accreditations (Re-LPA) for VET operators of various types including public organisations, education/training institutes, professional bodies, non-governmental organisations, trade associations, and commercial corporations of different scales.

### 職業資歷評審服務

去年，評審局為僱員再培訓局進行了大規模的課程評審及覆審工作，包括271項課程及約2,000項載列於資歷名冊的資歷。報告期內，評審局亦為不同的職業教育及培訓課程營辦者完成了13項新營辦者的初步評估、103項課程評審及111項課程覆審。這些課程營辦者包括公營機構、教育／培訓機構、專業團體、非政府組織、商會及各大小商業機構。

Breakdown of vocational programmes accreditation and re-accreditation 完成初步評估的新營辦者、課程評審及課程覆審的職業資歷課程數目						
QF Level 資歷架構級別	Number of IE 初步評估數目		Number of LPA 課程評審數目		Number of Re-LPA 課程覆審數目	
	14/15	15/16	14/15	15/16	14/15	15/16
QF Level 1 資歷架構第1級	1	–	19	16	119	21
QF Level 2 資歷架構第2級	11	2	38	33	138	49
QF Level 3 資歷架構第3級	22	7	44	35	58	35
QF Level 4 資歷架構第4級	2	2	16	15	11	6
QF Level 5 資歷架構第5級	1	2	2	4	–	–
<b>Total 總數</b>	<b>37</b>	<b>13</b>	<b>119</b>	<b>103</b>	<b>326</b>	<b>111</b>

With the support from industries and public organisations, HKCAAVQ accredited a wide spectrum of programmes including pre-employment training, in-house training, in-service training, and professional development programmes in various industries, such as beauty, hairdressing, catering, elderly care service, banking and retail, as well as for a range of organisations including the Productivity Council, St. Teresa's Hospital and the Hong Kong Police College.

評審局得到各行業及公營機構的支持，為不同類別的課程進行評審，包括職前訓練、內部培訓、在職培訓及專業進修課程。課程涵蓋多個行業，例如美容業、美髮業、餐飲業、安老服務業、銀行業及零售業，而課程營辦機構包括香港生產力促進局、聖德肋撒醫院及香港警察學院等。

<sup>1</sup> The figures include the large scale LPA and Re-LPA exercise for the Employees Retraining Board.  
數字包括為僱員再培訓局進行的大規模課程評審及覆審工作。

# Vocational Accreditation and Development

## 職業資歷評審及拓展

The accreditation status of six Detective Training Programmes of the Hong Kong Police College was granted in January 2016. The programmes have been developed with an emphasis on workplace learning for Inspectors, Sergeants and Police Constables to carry out the detective tasks of their respective ranks.



In January 2016, an accreditation exercise was conducted with the St. Teresa's Hospital School of Nursing to accredit its Professional Diploma in Nursing (Enrolled Nurse to Registered Nurse Conversion Programme) (QF Level 5). Graduates of the programme also meet the requirements of the Nursing Council of Hong Kong for practicing as Registered Nurses (General) in Hong Kong.

Since the implementation of QF in 2008, the Education Bureau (EDB) has formed 20 Industry Training Advisory Councils (ITACs)/ Cross-Industry Training Advisory Committees (CITAC) for various industries with a view to developing industry-based Specification of Competency Standards (SCS) and Training Packages. In the development of the SCSs and the Training Packages, HKCAAVQ was commissioned by the EDB to be the moderator. During the year, HKCAAVQ moderated two sets of SCS-based Training Packages for the Logistics Industry.

Operators are encouraged to develop SCS-based programmes by adopting the relevant Units of Competencies specified in the SCS. During the year, HKCAAVQ accredited 50 SCS-based programmes for the Banking, Beauty and Hairdressing, Catering, Elderly Care Service, Electrical & Mechanical Services, Information & Communications Technology, Insurance, Manufacturing Technology (Tooling, Metals & Plastics) and Property Management industries. Among these, the accredited programme offered by the Hong Kong Productivity Council is the first SCS-based programme pitched at QF Level 5.

香港警察學院的六項偵緝訓練課程於2016年1月取得課程評審資格，這六項課程主要為督察、警長及警員的在職培訓而設計，讓他們在完成課程後可以履行與其職級相關的偵緝工作。



2016年1月，評審局為聖德肋撒醫院護士學校營辦的護理專業文憑（登記護士轉制註冊護士課程）（資歷架構第5級）進行評審。課程畢業生同時符合於香港護士管理局註冊護士（普通科）的註冊要求。

資歷架構自2008年推出以來，教育局至今成立了20個行業培訓諮詢委員會／跨行業培訓諮詢委員會，橫跨不同行業，並為這些行業制訂了《能力標準說明》及教材套。在制訂過程中，評審局獲教育局委託負責調適有關的標準及教材套。報告期內，評審局為物流業《能力標準說明》為本的兩套教材套進行調適。

評審局一向鼓勵課程營辦者根據《能力標準說明》中的「能力單元」開發能力為本課程。報告期內，評審局為50個《能力標準說明》為本課程進行評審，行業包括銀行業、美容及美髮業、餐飲業、安老服務業、機電業、資訊科技及通訊業、保險業、製造科技業（模具、金屬及塑膠）及物業管理業，在這些課程當中，香港生產力促進局成功通過首個資歷級別第5級的《能力標準說明》為本課程的評審。

# Vocational Accreditation and Development

## 職業資歷評審及拓展

As at March 2016, there are 303 SCS-based programmes (QF Levels 1-5) covering 16 industries on the Qualifications Register (QR). During the year, four industries have had their first SCS-based programmes accredited. They are the Elderly Care Service, Insurance, Manufacturing Technology (Tooling, Metals & Plastics) and Testing, Inspection & Certification industries.

截至2016年3月，共有303個涵蓋16個行業的《能力標準說明》為本課程(資歷架構第1至5級)載列於資歷名冊。報告期內，共有四個行業的《能力標準說明》為本課程首次獲得課程評審資格，這四個行業包括安老服務業、保險業、製造科技業(模具、金屬及塑膠)以及檢測及認證業。

Breakdown of SCS-based programmes (QF levels 1-5) on the QR (2015/16)					
上載於資歷名冊的能力為本課程(資歷架構第1至5級)(2015/16年度)					
Industry 行業類別	QF Level 資歷架構級別				
	1	2	3	4	5
Automotive 汽車業	–	3	1	2	–
Banking 銀行業	–	–	6	6	–
Beauty and Hairdressing 美容及美髮業	18	88	47	6	–
Catering 飲食業	4	2	11	–	–
Elderly Care Service 安老服務業	–	1	3	–	–
Electrical & Mechanical Services 機電業	–	5	4	10	–
Information & Communications Technology 資訊科技及通訊業	–	–	2	10	–
Insurance 保險業	–	1	–	–	–
Jewellery 珠寶業	–	4	4	3	–
Logistics 物流業	–	–	–	4	–
Manufacturing Technology (Tooling, Metals & Plastics) 製造科技業(模具、金屬及塑膠)	–	–	–	–	1
Printing & Publishing 印刷及出版業	–	–	–	–	–
Property Management 物業管理業	4	14	14	4	–
Retail 零售業	–	–	1	6	–
Testing, Inspection & Certification 檢測及認證業	–	–	–	11	–
Watch & Clock 鐘錶業	–	–	–	3	–
<b>Total 總和</b>	<b>26</b>	<b>118</b>	<b>93</b>	<b>65</b>	<b>1</b>



# Vocational Accreditation and Development

## 職業資歷評審及拓展

In February 2016, HKCAAVQ accredited learning programmes at QF Level 4 and QF Level 5 of the Learning & Development Department of Group Human Resources (Retail Hong Kong), A.S. Watson Retail (HK) Limited. One of the programmes will be the first SCS-based programme in the retail industry pitched at QF Level 5. The validity period of the programme will start in June 2016.

### Quality Assurance Services

In the school sector, HKCAAVQ continues to be commissioned by the Education Bureau to conduct the quality assurance study to ensure the quality of the Applied Learning (ApL). During the reporting period, visits were conducted to 12 ApL courses which were delivered by seven different institutions.

### Assessment of CPD Programmes

To increase the transparency and improve the efficiency of assessment, HKCAAVQ acted upon the feedback collected from the Year-end Evaluation of HKCAAVQ's Assessment Service for the Insurance Intermediaries and revised the outcome letters so that they include the information of approved activity venues, instructor appointment criteria and maximum number of participants. The revised outcome letters have been in use from July 2015.

During the reporting period, 105 new applications, 290 annual re-assessments and 475 change applications were processed under the Insurance Intermediaries Quality Assurance Scheme (IIQAS). Compared to the previous reporting period, there was a growth of 6%, 1% and 98% for the new applications, annual re-assessments and change applications respectively.

Apart from assessed CPD activities, there were 14 accredited programmes under the Insurance industry being directly recognised as qualified CPD activities under the CPD Programme of IIQAS.

2016年2月，評審局為屈臣氏零售(香港)有限公司，集團人力資源部(香港零售)－學習及發展部進行資歷架構第4級和第5級的課程評審，其中一個課程為首個資歷架構第5級的零售業《能力標準說明》為本課程。課程的有效期由2016年6月開始。

### 質素保證服務

評審局繼續受教育局委託為高中應用學習課程進行質素保證工作。在報告期內，評審局為12個由七間不同院校提供的應用學習課程進行實地考察。

### 持續專業進修課程評核

為了提高評核服務的透明度與效率，評審局根據保險中介人界別於本局評核服務的年終意見調查中所提出的意見，修訂了評核結果通知信，於信中列出經批核的授課地點、導師聘任條件及最高參加者人數的資料。經修訂的通知信於2015年7月起使用。

報告期內，評審局為保險中介人質素保證計劃完成了105項新課程評核申請、290項周年覆核申請及475項改動申請。與去年同期比較，申請新課程評核、周年覆核及改動的數目分別上升了6%、1%及98%。

除持續專業進修課程評核外，共有14個經評審的保險業課程直接獲認可為保險中介人質素保證計劃下的持續專業進修課程。

# Vocational Accreditation and Development

## 職業資歷評審及拓展

### Breakdown of assessed CPD programmes for IA 經評核的保險中介人持續專業進修課程數目

New Application 新課程評核申請	Re-assessment Application 周年覆核申請	Course Amendment 改動申請
2014/15 99	2014/15 287	2014/15 240
2015/16 105	2015/16 290	2015/16 475

### Enhancement of Services

To facilitate Operators preparing for accreditation, a set of new Submission Forms for IE, LPA and Re-LPA for VET were published in November 2015. Explanatory notes are now provided to illustrate possible ways of presenting the information and evidence needed for submission.

### Looking Forward

With the rapid development and growing public recognition of HKQF, together with the new initiatives and support schemes introduced by the Government, it is expected that the demand for accreditation service in the VET sector will continue to increase.

In view of the growing demand of accreditation services, HKCAAVQ has been adapting its processes proactively to address the diverse needs of our operators. HKCAAVQ will continue to perform its dual roles to work with operators to ensure that they understand the accreditation requirements while assuring that they meet minimum requirements in the pursuit of quality of continuing education and lifelong learning in the VET sector.

### 提升服務質素

為協助課程營辦者準備評審文件，評審局更新了職業教育及培訓課程營辦者的初步評估、課程評審及課程覆審申請表格，於2015年11月推出，並提供附註解釋以說明提交資料和憑證的建議模式。

### 未來展望

隨著香港資歷架構的快速發展及公眾對資歷架構的認知度日漸提升，政府亦相繼推出相關的措施及支援計劃，預期社會對職業教育及培訓課程的評審服務需求將更為殷切。

面對評審服務的需求不斷增加，評審局積極地回應課程營辦者的不同服務要求。評審局會繼續緊守崗位，致力讓課程營辦者明白評審要求，同時確保營辦者達到最基本要求，以提升職業教育及培訓界別的持續教育和終身學習的質素。

# Qualifications Assessment

## 學歷評估

HKCAAVQ offers qualifications assessment services for the general public, organisations, and government bureaux/departments on qualifications awarded by granting bodies outside Hong Kong. The assessment is conducted on an individual basis to assess a person's educational attainments in totality by comparing the learning outcomes achieved through the taken learning path against a particular level of qualification in Hong Kong. We are also engaged by the Education Bureau to provide qualifications assessment services for prospective teachers with overseas qualifications who wish to apply for teacher registration in Hong Kong.

評審局為公眾人士、不同機構和政府部門提供非本地資歷頒授機構所發出的學歷評估服務。學歷評估服務以個別人士的總體學歷作基礎，並將其學習歷程中獲取的學習成效與在香港取得某特定資歷級別的標準作比對。我們亦受教育局委託，為持有非本地學歷而有意申請成為註冊教師的準教師提供學歷評估服務。

### A Change in Demand for Assessment Service

In 2015/16, HKCAAVQ processed 3,607 qualifications assessment cases, a slight decrease of 10% when compared to the previous reporting year. The main reasons for the decrease in service demand is receipt of fewer applications from overseas individuals as well as from organisations such as the international schools in Hong Kong; and less qualifications pitched at postgraduate levels have been assessed relating to teacher training/appointment purposes and the Quality Migrant Admission Scheme (QMAS). Although applicants from the United Kingdom and Mainland China remained the two major sources of demand for our assessment services, the numbers of applications from these countries have also been reduced.

### 評估服務需求之轉變

評審局在2015/16年度共處理了3,607宗學歷評估個案，較上一個年度稍為減少了10%，主要原因是由於外籍人士的個人申請及來自國際學校等機構之申請數字都相對地減少。除此之外，有興趣申請教師註冊／聘任及優秀人才入境計劃（簡稱「優才計劃」）並持有學士學位以上學歷的人士申請學歷評估的數字也較往年少。儘管英國和中國學歷評估申請裏仍然是學歷評估申請的兩大來源，來自這兩國之申請數字也普遍地減少。

#### Qualifications Assessment Cases by Source of Application in 2014/15 and 2015/16

學歷評估個案申請來源（2014/15 及 2015/16 年度）

Sources of Application 申請來源	2014/15 Number 數目	2015/16 Number 數目
Civil Service Bureau 公務員事務局	91	109
Education Bureau 教育局	165	115
Individuals 個別人士	3,057	2,817
Other Organisations 其他機構	684	566
<b>Total 總數</b>	<b>3,997</b>	<b>3,607</b>

# Qualifications Assessment

## 學歷評估

### Level of Major Qualifications held by Applicants in 2014/15 and 2015/16

申請人的主要學歷程度(2014/15 及 2015/16 年度)

Qualifications 學歷程度	2014/15 Number 數目	2015/16 Number 數目
Doctoral Degree 博士	35	33
Master's Degree 碩士	620	467
Postgraduate Diploma/Certificate 深造文憑／證書	250	183
Bachelor's Degree 學士	2,453	2,426
Sub-degree 副學位	80	76
Secondary School Level 中學程度	134	100
Others 其他	425	322
<b>Total 總數</b>	<b>3,997</b>	<b>3,607</b>

### Place of Award of the Major Qualifications held by Applicants in 2014/15 and 2015/16

申請人的主要學歷頒授地區(2014/15 及 2015/16 年度)

Places of Award of Major Qualification 主要學歷頒授地區	2014/15 Number 申請人數目	2015/16 Number 申請人數目
Australia 澳洲	373	345
Canada 加拿大	231	170
France 法國	27	18
Hong Kong, China 中國香港	25	22
India 印度	331	232
Japan 日本	29	39
Mainland China 中國	850	768
New Zealand 紐西蘭	61	49
Pakistan 巴基斯坦	96	56
Philippines 菲律賓	62	91
South Africa 南非	57	54
Taiwan, China 中國台灣	127	189
UK 英國	1,145	1,060
USA 美國	405	380
Others 其他	178	134
<b>Total 總數</b>	<b>3,997</b>	<b>3,607</b>



# Qualifications Assessment

## 學歷評估

### Increased Interest in Recognition of Qualifications

Taiwan continues to emerge as a popular higher education study destination for local senior secondary graduates. In 2015/16, the number of applications for assessment of qualifications obtained from Taiwan increased by 33%; and the percentages of these qualifications assessed and considered to meet the standard of comparable qualifications under the Hong Kong Qualifications Framework (QF) is 95%.

There has been a continual interest from the public in issues like the recognition and authenticity of qualifications which indicates the importance of our qualifications assessment work. Last year, we continued to reach out to the community to enhance public understanding of our principles and processes in conducting qualifications assessment by delivering talks, liaising with local newspapers and participating in radio programmes.

### 對學歷認證的關注提升

台灣繼續為一個受本地高中畢業生歡迎的高等教育留學目的地。在2015/16年度，持台灣學歷之申請個案數字上升了33%；當中評定為香港資歷架構下相等學歷水平的個案佔95%。

公眾對學歷認證及驗證的關注不斷提升，顯示評審局學歷評估工作的重要性。去年我們繼續到各社區出席講座，及接受本地報章和電台節目訪問，向大眾講解學歷評估的原則和程序。

#### Qualifications assessed and considered to meet the standard of comparable qualifications under QF in 2014/15 and 2015/16\*

外地學歷被評定為香港資歷架構下相對的學歷水平(2014/15及2015/16年度)\*

Source of application 主要學歷頒授地區	2014/15 Comparable rate 評定為相對學歷 之百分比	2015/16 Comparable rate 評定為相對學歷 之百分比
Australia 澳洲	93%	95%
Canada 加拿大	99%	100%
Mainland China 中國	99%	99%
New Zealand 紐西蘭	100%	98%
UK 英國	96%	96%
USA 美國	85%	96%
South Africa 南非	98%	96%
Taiwan 台灣	94%	95%

\* The assessment is neither an institutional nor a programme accreditation, and the result relates only to the qualifications of the individual applicant being assessed.

\* 學歷評估並非院校或課程評審，因此評估結果只適用於個別申請人。

# Qualifications Assessment

## 學歷評估

### Benchmarking against International Best Practice

HKCAAVQ has developed so-called Country/Area Profiles (CAP) for Australia, Canada, Mainland China, New Zealand, South Africa, Taiwan, the United Kingdom and the United States of America. Each CAP contains comprehensive information on a country/area's education systems and qualifications. The CAP systematises the accumulated assessment experience accumulated by HKCAAVQ over the years into internal assessment reference tools. We expect that these assessment tools will increase the quality and efficiency of our qualifications assessment service. Under our Memorandum of Co-operation, the National Recognition Information Centre for the United Kingdom (UK NARIC) supported the development of CAPs.

A task group established by the Council comprising local and international Council members and external experts, a representative from the Education Bureau and the Executive Director of HKCAAVQ reviewed our qualifications assessment service against international best practices and latest developments in the local education system. The findings were presented and the recommendations were approved by the Council in March 2016. At present, the qualifications assessment service is revising its processes and guidelines for the recommendations to take effect on 1 July 2016; these include (a) the consideration of other forms of recognised prior learning when assessing educational qualifications; (b) adopting CAPs as the key assessment tool in qualifications assessment and (c) updating the list of possible award titles under HKQF as assessment outcomes.

### Looking Forward

The development of CAPs and the review of the qualifications assessment service have better aligned our qualifications assessment approach with international best practices and the latest developments of the local education system. The implementation of the recommendations from the review will further improve the quality and efficiency of our assessment work. The existing eight CAPs (and any new CAPs) will become a major focus of qualifications assessment's research and development.

### 與國際最佳作業標準接軌

評審局已建立了澳洲、加拿大、中國、紐西蘭、南非、台灣、英國及美國之國家／地區資料庫。每個國家／地區資料庫都涵蓋該國家／地區的教育體系和學歷之詳細資料。資料庫之把評審局過往累積之學歷評估經驗及資訊轉化成一套有系統的評估工具，這資料庫之建立有助提升學歷評估服務之質素及效率。根據評審局與英國國家認證信息中心(UK NARIC)簽訂的合作備忘錄，UK NARIC也會提供資料支援評審局發展國家／地區資料庫。

評審局早前成立了一個工作小組檢視本局之學歷評估服務。工作小組除考慮本港教育制度的最新發展外，亦確保我們的評估服務與國際最佳作業標準一致。工作小組的成員包括評審局本地及非本地成員、局外專家、教育局代表及評審局總幹事。小組的檢討結果和建議已於2016年3月獲得評審局大會審批。目前，學歷評估服務正就有關建議修訂現有之評估流程及準則。新的評估準則會在2016年7月1日生效，其中包括：(一)評估學歷時將會考慮其他形式的已認可之過往資歷；(二)以國家／地區資料庫為主要的學歷評估工具，及(三)更新香港資歷架構下資歷名銜為學歷評估結果。

### 未來展望

國家／地區資料庫之建立及學歷評估服務之檢討工作，令學歷評估服務更貼近國際優良標準和本地教育制度之最新發展。而落實檢討建議，則可提高評估工作之質素及效率。現有的八個國家／地區資料庫(及將來新增的資料庫)將成為本局學歷評估研究和發展的重點。

# Qualifications Register

## 資歷名冊

The Qualifications Register (QR) is a web-based register established by the Secretary for Education under the Accreditation of Academic and Vocational Qualifications Ordinance (CAP. 592) containing Qualifications Framework (QF) recognised qualifications that have successfully undergone an appropriate quality assurance process. As a tool for the pursuit of life-long learning, QR serves as a useful information source for students and their parents, employees and employers, and the education and training sector, to search for quality-assured qualifications and their associated providers. HKCAAVQ, in its statutory role as the QR Authority, is responsible for developing and maintaining the QR.

### Qualifications on the QR

As of March 2016, there are around 7,600 qualifications registered on the QR, a net decrease of 14% compared with March 2015. The decrease in QR records was mainly due to the expiry of more than 900 QR records on 31 December 2015 resulting directly or indirectly from the requirements of conformity with the Award Titles Scheme (ATS) and Use of QF Credit for existing programmes on 1 January 2016. The year to year comparison for the last two years recorded a decrease of 14% (i.e. 1,200 QR records).

資歷名冊是由教育局局長根據《學術及職業資歷評審條例》(第592章)而設立的一個網上資料庫，載列通過質素保證、並獲得資歷架構認可的資歷。資歷名冊提供實用資料，供學生、家長、僱員、僱主、教育及培訓機構搜尋獲質素保證的資歷及相關培訓機構，以推動終生學習。評審局指定為資歷名冊當局以發展和管理資歷名冊。

### 載列在資歷名冊的資歷

截至2016年3月，載列於資歷名冊上的資歷數目約7,600個，較去年同期下跌14%。數量下跌主因自2016年1月1日起，資歷名冊現有課程須符合資歷名銜及資歷學分計劃的要求，直接及間接使超過900個資歷於2015年12月31日期滿不能上載於資歷名冊。比較過去兩年數據，本年度載列於資歷名冊上的資歷較上年度減少了14%(即1,200個資歷記錄)。

Reporting Period 報告年期	2014/15	2015/16
No. of Qualifications 資歷數目	8,800	7,600
Net Change in 2015/16 2015/16年度淨變化	N/A	-14%

In the year 2015/16, the QR hit rates have recorded an annual growth of 30% with the highest hit rates occurring in the middle of July following the release of the Hong Kong Diploma of Secondary Education (HKDSE) Examination results. The QR hit rates continue to move in an upward trend and with a double digit percentage growth recorded annually.

於2015/16年度，資歷名冊網站的點擊率較去年增加30%；而在2015年7月中，即香港中學文憑考試發放成績期間，網站錄得最高使用率。資歷名冊網站的點擊率持續上升並每年有雙位數字增長。

Reporting Period 報告年期	2014/15	2015/16
Annual Growth (%) 年增長 (%)	25%	30%

# Qualifications Register

## 資歷名冊



### Award Titles Scheme and Use of QF Credit on the QR

On 1 January 2016 and in accordance with the implementation timetable set by the Education Bureau (EDB), the titles of all learning programmes at QF Levels 1 to 7 registered on the QR conformed to the Award Titles Scheme (ATS) (or have been exempted from compliance) while all qualifications at QF Levels 1 to 4 have indicated their QF credit values.

### Credit Accumulation and Transfer (CAT) on the QR

The number of programmes on the QR with indications of CAT arrangements has steadily increased from over the year 783 to 986, a net growth of 26%. The self-accrediting operators continue to be the major source of CAT providers on the QR. In parallel, we anticipate gradual and increasing participation from the Vocational Education and Training (VET) sector, as a result of greater and coordinated publicity efforts by EDB and HKCAAVQ in promoting and promulgating the QR as an information source for CAT arrangements for quality-assured qualifications. The growth in the number of CAT programmes for these two years is reported as below:

### 資歷名銜及資歷學分

由2016年1月1日起，為配合教育局的實施時間表，所有資歷架構第1至第7級的課程須符合資歷名銜計劃（獲豁免課程除外），同時所有資歷架構第1至第4級的課程亦須列明其資歷學分。

### 學分累積及轉移政策

在資歷名冊上已列明學分累積及轉移安排課程的數量由去年783個上升至今年986個，淨增長為26%。現時載於資歷名冊上有學分累積及轉移安排的課程主要是自行評審營辦者的課程。同時，教育局與評審局加強合作及宣傳，推廣資歷名冊作為擁有學分累積及轉移安排資歷的資料庫，因此我們預期來自職業教育及培訓界別的參與會持續上升。學分累積及轉移課程數目在過去兩年的增長如下：

Reporting Period 報告年期	2014/15	2015/16
No. of Programmes with CAT Arrangement 學分累積及轉移安排課程的數目	783	986
Net Change in 2015/16 2015/16年度淨變化	N/A	+ 26%



# Qualifications Register

## 資歷名冊

### Vetting and Advertisement Monitoring

HKCAAVQ as the QR Authority is vested with the statutory role to perform vetting of qualifications uploaded by operators on the QR. Arising from this we provide guidance throughout the process on a needs basis to facilitate the timely listing of qualifications on the QR and to ensure the accuracy and consistency of information published on the QR. Of the 1,175 batches of qualifications uploaded on the QR during the reporting period, the average vetting time per batch was around one working day. Comparing the number of QR batches uploaded on the QR in the last two years, there was an increase of 13% (i.e. 132 QR batches).

### 檢視上載於資歷名冊的資歷及宣傳廣告

評審局作為資歷名冊當局，負責檢視營辦者上載資歷到資歷名冊。我們按個別情況提供指引，以協助營辦者能及時將資歷列入資歷名冊，確保資歷名冊上的資料準確無誤。報告期內上載的數據組總數量為1,175組，每一數據組檢視時間平均為一個工作天。本年度上載的數據組較往年上升了13%（即132個數據組）。

Reporting Period 報告時期	2014/15	2015/16
No. of QR Batches Uploaded 數據組數目	1,043	1,175
Net Change in 2015/16 2015/16年度淨變化	N/A	+ 13%

Only one misleading claim in QF-related advertising was identified during the reporting period. This indicates the effectiveness of the educative approach adopted for advertisement monitoring in promoting compliance amongst the QR operators, who have become increasingly diversified in both their nature of business and modes of operations. A substantial decrease of 80% in the number of misleading cases was reported for 2015/16.

在報告期內，我們只檢測到一項有關資歷架構宣傳資料的誤導陳述。由此可見，面對業務性質及經營方式越來越多樣化的營辦者，以教導方式向他們推廣廣告檢視的規定十分有效。在2015/16年度，誤導陳述個案數字比去年大幅減少80%。

Reporting Period 報告時期	2014/15	2015/16
No. of misleading QF related advertisement 宣傳資料的誤導陳述數目	5	1
Net Change in 2015/16 2015/16年度淨變化	N/A	-80%

# Qualifications Register

## 資歷名冊

### QR System Enhancement

During the reporting period, HKCAAVQ implemented a number of enhancement projects in the QR.

#### **QR Re-organisation: Re-classification of “Areas of Study and Training” and Incorporation of “Sub-areas” on the QR**

In 2014, the Liaison Committee on Quality Assurance (LCQA) conducted a review of the existing classification of 21 Areas of Study and Training on the QR. In June 2015, LCQA endorsed a new broader classification system of 14 Areas of Study and Training for the QR. In light of this development, HKCAAVQ in its capacity as QR Authority is in the process of adapting the QR system to the new classification system by two separate phases. Phase One on the re-classification of Areas of Study and Training and Phase Two on the incorporation of sub-areas were successfully launched on the QR on 7 March 2016 and 14 June 2016 respectively.

#### **Enhancement of “Export” Function of Published QR Records in the QR “Operator/Agency Inbox”**

In response to concerns expressed in the annual QR Operators’ survey about the user-friendliness of the “Export” function in the operators’ log-in interface of the QR, the usability of this function has been enhanced with an aim to facilitate operators to export their published QR records in a more convenient way.

#### **Listing of UoC codes for SCS-Based Programmes on the QR**

Starting in December 2015, a new feature was launched on the QR for SCS-based programmes to display their corresponding Unit of Competency (UoC) codes in the QR Record Details page. As an interim arrangement to facilitate the updating of existing SCS records by operators, the display of UoC codes for SCS-based programmes on the QR will remain optional and the schedule for full compliance will be announced at a later stage.

### 資歷名冊系統提升

在報告期內，評審局推行了一系列措施以提升資歷名冊系統。

#### **重編資歷名冊：重編學習及培訓範疇及新增子範疇**

質素保證聯絡委員會於2014年重新審視資歷名冊上的21個學習及培訓範疇。該委員會於2015年6月通過在資歷名冊上使用一個全新及更廣泛的分類系統，涵蓋14個學習及培訓範疇。為配合發展，評審局作為資歷名冊當局，會分兩階段實行新的資歷名冊分類系統。第一階段是重編學習及培訓範疇，已於2016年3月完成；而第二階段新增子範疇亦已於同年6月完成。

#### **優化資歷名冊「營辦者／評估機構登入」介面的「匯出刊登資歷」功能**

營辦者在年度營辦者問卷調查中表示關注「營辦者／評估機構登入」介面的「匯出」功能的易用性。有見及此，我們已優化該功能，方便營辦者匯出已刊登的資歷。

#### **展示《能力標準說明》為本課程的「能力單元編號」**

自2015年12月起，資歷名冊在資歷記錄詳情上新增了《能力標準說明》為本課程的「能力單元編號」。目前在資歷名冊上，營辦者可自行選擇為其《能力標準說明》為本課程展示「能力單元編號」；而展示所有《能力標準說明》為本課程的「能力單元編號」的時間表將稍後公佈。

# Qualifications Register

## 資歷名冊

### ***New Qualifications Search for CPD Programmes on the QR***

Arising from the launch of a new mechanism under the Continuing Professional Development (CPD) of the Insurance Intermediaries Quality Assurance Scheme (IIQAS), a new qualification type, namely “Continuing Professional Development Programmes” was incorporated in the QR in September 2015. The enhancement facilitates the search for and easy identification of these learning programmes on the QR.

### **QR Operators Briefing**

The fifth QR operators briefing was held in conjunction with a major HKQF Conference organised by the EDB in March 2016. There were over 170 participants from over 75 organisations from the education and training sector registered for the event. The briefing was targeted at QR registered operators with quality assured qualifications currently listed on the QR. The briefing updated operators on the developments in the QF and the QR and provided a useful platform for stakeholders to exchange views and share their experiences.

### **Looking Ahead**

HKCAAVQ will continue to strive for increasing utility and usage of the QR as a web register in support of EDB’s policy objective for the QF and for the betterment of the quality of the local work force through continuing education and life-long-learning and for easy reference for potential and current learners of Hong Kong. As an immediate goal and in consultation with the QF Secretariat (QFS) we have embarked on a project to develop and build a dedicated centralised CAT database on the QR for the listing of CAT information and articulation arrangements. We think that this CAT database will enhance the transparency of CAT information searchable on the QR and benefit the users in making more effective and appropriate decisions on the next steps to take on their learning pathways.

### ***搜索「持續專業培訓計劃課程」的新功能***

為配合保險中介人素質保證計劃下持續專業培訓的新計劃，資歷名冊於2015年9月新增「持續專業培訓計劃課程」的分類。是項優化功能有助營辦者在資歷名冊上搜尋該類課程。

### **資歷名冊營辦者簡報會**

教育局於2016年3月舉行資歷架構會議，評審局藉此機會舉辦第五屆資歷名冊營辦者簡報會。是次簡報會有超過170位來自多於75個教育及培訓界的人士參與。簡報會主要對象為已獲質素保證的課程並載列於資歷名冊的營辦者。是次簡報會為營辦者提供資歷架構及資歷名冊的最新發展資訊，讓持份者可交流意見及分享經驗。

### **未來展望**

評審局將繼續提升資歷名冊的實用性和使用率，以支援教育局的政策，方便學員及有意進修的人士搜尋資料，推動持續教育及終生學習，提升本港人力資源素質。在諮詢資歷架構秘書處後，我們正著手籌備新項目，於資歷名冊上設立專門的學分累積及轉移中央資料庫，列載學分累積及轉移課程的相關資料及銜接安排。該資料庫將有助提升在資歷名冊上搜索資歷資料的透明度，幫助用戶更有效率地選擇合適的進修途徑。

# Research, Consultancy and Training

## 研究、顧問服務及培訓

Research plays an important role for HKCAAVQ to ensure that our core business and consulting services are of high quality and meet the expectations of our stakeholders. This requires that our existing accreditation and service standards are not only robust, but also 'future-proofed' as far as possible. It is important that HKCAAVQ acts proactively and proportionately in the highly dynamic education and training environment and that our accreditation approach is able to support sector-wide quality enhancement by encouraging development of internal quality assurance capacity of operators.

### Review of Accreditation Standards and Criteria

Since the launch of the Four-stage Quality Assurance Process in 2008, many developments have taken place in the education and training sector in Hong Kong, while international practice in quality assurance and accreditation have also evolved significantly. To ensure that the HKCAAVQ accreditation standards continue to be contemporary, robust, and able to support innovation, HKCAAVQ has found it timely to initiate a review (the Review) to consider whether the accreditation standards and criteria in the different sets of Guidelines and relevant Guidance Notes sufficiently address the current and foreseeable developments of the sector, and reflect the expectations of the Hong Kong society of operators and learning programmes.

The Review started in late 2015. It is monitored by a Taskforce of the Council, and it will be supported by research and analysis on international practices, past accreditation experiences, and input from stakeholders. Stakeholders' views will be collected via an Advisory Panel, focus group meetings and consultation seminars with stakeholders, as well as the HKCAAVQ's website. HKCAAVQ has successfully obtained funding from the Qualifications Framework (QF) Fund to support the Review.

The Review is expected to be completed in early 2018, and the revised standards and criteria will be adopted for use from 2019. Information on the progress of the Review can be found on a dedicated webpage on the HKCAAVQ website.

評審局十分重視研究工作。通過研究，不但為評審局訂立穩健且具有前瞻性的評審及服務標準，更確保評審局的核心業務及顧問服務保持優質水平，切合持份者的期望。因應教育及培訓環境的持續演變，評審局適度調節評審工作，以鼓勵不同營辦者發展其內部質素保證能力，提升整體質素。

### 評審標準及準則之檢討

自2008年推出「四階段質素保證程序」至今，本港教育及培訓界別和國際上的質素保證及評審發展，已出現顯著變化。為確保評審標準與時並進、穩健及支持創新，評審局認為現時應就相關指引及須知內所訂的評審標準及準則進行檢討，以配合香港社會對營辦者及其課程的期望，並應對目前及可預見的發展情況。

檢討於2015年年底展開，由評審局大會設立的「專案組」負責督導。檢討所需要的研究和分析內容，涵蓋國際實例和過往的評審經驗，並透過專家諮詢組、焦點小組會議、諮詢研討會和評審局網站，收集持份者的意見。檢討項目已成功獲得資歷架構基金支持。

整個檢討項目預計於2018年初完成，而經修訂後的評審標準及準則將由2019年起開始採用。檢討進度載列於評審局網站的相關專頁內。



# Research, Consultancy and Training

## 研究、顧問服務及培訓

### Accreditation Standards for the Institutional Review Manual for Private University Title

In July 2015, the Education Bureau (EDB) promulgated the Roadmap for Becoming a Private University (Roadmap). As stated in the Roadmap, an institution may commission HKCAAVQ to carry out an Institutional Review to evaluate whether the institution has an appropriate academic environment, including institutional structures and processes, resources, QA mechanisms and academic plans befitting the status of a university. HKCAAVQ was commissioned by EDB to develop an Institutional Review Manual for Private University Title for this purpose. The development of the accreditation standards in the manual followed the requirements stipulated in the Roadmap, and was supported by research and analysis of relevant local and international standards. During the development, potential applicants were consulted using a draft version of the accreditation standards.

### Stakeholders' Feedback

As a learning organisation, HKCAAVQ strives to continuously improve its efficiency and effectiveness through systematic collection and analysis of feedback from operators, panel members and experts. Surveys of panel members and experts are conducted in-house, seeking views on the accreditation process and the support provided by HKCAAVQ. In 2015, 95% of panel members and experts indicated positive responses in all questions. This represents an increase of 2% as compared to the previous year.

As per the previous year, we continued to engage an external agency to undertake the annual online survey on the accreditation, assessment and QR services. Operators were invited to provide feedback on the tools and processes. Among a total of 404 operators who had used our service(s) in 2014, 268 of them responded to the survey (a response rate of 66%). The mean scores of Overall Satisfaction measured on a five-point scale range between 3.60 and 4.14 for different services, which is similar to the findings from the previous year and representing a high level of satisfaction among operators.

### 院校評審手冊(申請私立大學名銜)的評審標準

教育局於2015年7月公布「成為私立大學的路線圖」(路線圖)，按路線圖所述，院校可委託評審局進行院校評審，以評估院校是否有適當的學術環境，包括院校架構及程序、資源、質素保證機制和學術計劃，適合作為一所大學。就此，評審局受教育局委託制定了「院校評審手冊(申請私立大學名銜)」，該評審手冊內的評審標準乃根據路線圖中所列明的要求，並通過對本地及國際相關標準進行研究及分析而制訂。在制訂過程中，評審局曾就草擬的評審手冊向相關院校作出諮詢。

### 持份者的意見

作為一所學習型機構，評審局透過有系統地對課程營辦者、評審小組成員和財務及企業管治專家的意見進行分析，以持續提升效率和工作成效。評審小組成員和財務及企業管治專家之意見調查由評審局內部負責，內容涵蓋評審流程和評審局所提供的服務等。在2015年，95%的評審小組成員及專家對所有問題作出正面回應，相比去年增長2%。

一如既往，評審局繼續聘用獨立的專業機構處理評審、評核及資歷名冊服務的營辦者年度意見調查，調查範圍主要包括評審流程及評審指引等。在2014年，共有404位課程營辦者曾使用評審局上述服務，其中268人作出回覆，回覆率為66%。整體滿意度在5分為總分的量表中，平均值達到3.60及4.14之間，結果與去年非常相近，顯示營辦者對評審局所提供的服務甚為滿意。

# Research, Consultancy and Training

## 研究、顧問服務及培訓

In response to feedback from operators on the need for more guidance during the accreditation process, HKCAAVQ has refined the Facilitating Phase to help operators who are new to the Four-stage Quality Assurance Process and to bring together information about the track record of accredited operators to assist in HKCAAVQ's identification of accreditation focus(es). In addition, the accreditation tools, such as Submission Forms, have been revised with explanatory notes to help operators focus on providing the essential documents as evidence of their implementation of their quality assurance mechanism and programme information.

### Consultancy Services

HKCAAVQ provides consultancy services to organisations and government bureaux both in and outside Hong Kong. Key projects undertaken by HKCAAVQ in the reporting period included a pilot study on programme accreditation commissioned by the Tertiary Education Services Office (GAES) of the Government of Macao Special Administrative Region. The on-site visit for the pilot accreditation exercise took place in December 2015 with a view to refining the Macao Government's relevant guidelines and process for finalisation by 2016. We have also provided training workshops commissioned by GAES and a higher education institution in Macao.

HKCAAVQ also completed phase 1 of a feasibility study of alignment/recognition of professional qualifications under the HKQF. The study was commissioned by the Education Bureau of the Government of Hong Kong Special Administrative Region. The study outlined potential ways to align and/or recognise professional qualifications under the HKQF, making reference to international practices and taking into account unique local contexts.

因應營辦者在意見調查中提出在評審過程中需要獲得更多指導，就此，評審局已優化「輔助期」，以協助新申請評審的課程營辦者；又彙集過往的評審紀錄，為已通過評審的課程營辦者訂立評審焦點。此外，評審工具之一的「評審文件提交表格」亦已作出適當修訂並加入附註解釋，從而協助個別營辦者能提交主要及適當的文件來引證其質素保證機制的推行及其課程資料。

### 顧問服務

評審局的顧問服務對象為本地及境外政府和機構。在報告期內，評審局受澳門特別行政區政府高等教育輔助辦公室（高教辦）之委託，進行課程認證先導測試。課程認證的實地考察已於2015年12月舉行，先導測試期間所作的觀察及收集所得的意見，將作修訂有關指引及程序之用，整個項目預計於2016年內完成。同期，評審局為高教辦及澳門一所高等教育院校舉辦了與評鑑有關的培訓工作坊。

評審局亦受香港特別行政區政府教育局之委託，進行專業資歷對照資歷架構之要求／認可的可行性研究，首階段工作經已完成。研究報告涵蓋國際實例、本地具體情況，及可行方案。



# Research, Consultancy and Training 研究、顧問服務及培訓

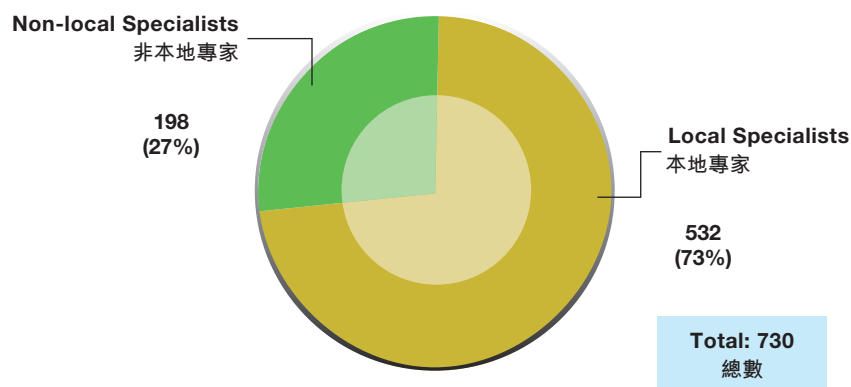
## Specialists Appointment and Management

HKCAAVQ engages specialists with relevant experience and expertise for participation in accreditation exercises, and other assessment and consultancy work as required. For this purpose, HKCAAVQ maintains a Register of specialists. At the end of the reporting period, the Register comprises 730 specialists covering major industries and areas of study and training in Hong Kong. These specialists are practitioners from various industries as well as academics who have specialised knowledge and experience in areas such as organisational management, programme development, delivery and management as well as quality assurance. About a quarter of these specialists reside outside Hong Kong. Drawing on their experience and expertise, these non-local Specialists are normally engaged to provide an international perspective in academic accreditation exercises.

## 專家委任及管理

評審局因應專家的專業及經驗，邀請其參與相關評審、評核或顧問服務等工作。故此，評審局建立專家名冊以載列獲委任的專家。截至報告期末，專家名冊載列730名專家，涵蓋香港主要行業和學習及培訓範疇。他們在組織管理、教學及培訓、課程策劃及管理、和質素保證等方面，皆具豐富經驗。專家名冊中約佔四分之一為非本地專家，他們憑其國際視野和經驗，主要被邀請參與學術評審的工作。

### Distribution of Specialists (as at 31 March 2016) 專家分布(截至 2016 年 3 月 31 日)



# Research, Consultancy and Training

## 研究、顧問服務及培訓

### Training and Capacity Building

Capacity building is a key strategic direction of HKCAAVQ to enhance the accreditation and quality assurance capacity of programme operators, specialists, and HKCAAVQ staff. With the new developments in the higher education and vocational/professional sectors, training needs focusing on specific topics have been identified. In response to these needs, thematic training workshops are developed on specific areas and topics going beyond those covered in the regular workshops. The thematic workshops developed for programme providers covered:

- the features of accreditation for programmes at QF Level 5 or above,
- development and accreditation of SCS-based programmes,
- assignment and assessment of QF credit, and
- developing statements of learning outcomes.

The thematic workshops developed for specialists covered the practical skills in evaluating evidence throughout the accreditation process, and questioning at site visits. To encourage the adoption of the Policy, Principles and Operational Guidelines for Credit Accumulation and Transfer (CAT) published by the Government, the Education Bureau commissioned HKCAAVQ to run a series of thematic workshops on CAT. Three of the workshops held within the reporting period were attended by 60 participants from 30 different providers.



### 培訓活動

培訓是評審局的重點策略方針之一。因此，評審局通過培訓加強課程營辦者、專家和評審局職員對評審及質素保證工作的認識和相關能力。隨著高等教育和職業專才教育及培訓的新發展，評審局亦按不同院校／機構的需要設計主題工作坊。有別於定期舉辦的基礎培訓工作坊，主題工作坊涵蓋更專門的領域和主題，包括：

- 資歷架構第五級或以上課程的評審特點，
- 「能力為本」課程的發展及評審，
- 釐定及評估資歷學分，和
- 如何設定學習成效句。

為專家而設的主題工作坊則涵蓋檢視評審證據和實地考察提問等實用技巧。此外，為鼓勵營辦者採用政府所制訂的「學分累積及轉移：政策、原則及應用指引」，教育局委託評審局舉辦一系列「學分累積及轉移工作坊」。在報告期內，評審局舉辦了三場相關工作坊，共30個營辦者參與，出席人次達60人。





# Research, Consultancy and Training

## 研究、顧問服務及培訓

In addition to regular and thematic workshops, HKCAAVQ also provides tailor-made training to meet the specific needs of individual providers. In 2015-2016 HKCAAVQ delivered eight on-site tailor-made training workshops to providers on request, which indicates a genuine demand for our training services. In April 2015, HKCAAVQ was invited to co-organise a seminar on vocational accreditation with the Hong Kong Retail Management Association. The seminar was attended by 25 participants coming from 16 retail companies.

As part of our staff development strategy, internal training workshops were provided to staff on topics related to quality assurance and accreditation. The topics were identified arising from the annual appraisal exercise.

A summary of the capacity building events conducted during the reporting period is provided below.

除定期及主題工作坊外，評審局還按個別營辦者的需要設計內部培訓工作坊。在2015-2016年期間，評審局共舉行了八場營辦者內部培訓工作坊，顯示營辦者對評審局的培訓服務需求殷切。於2015年4月，評審局更應邀與香港零售管理協會合辦「職業資歷評審研討會」，共16間零售機構出席，人數達25人。

為配合員工發展策略，評審局為職員提供有關質素保證和評審方面的培訓工作坊，主題因應員工的年度考核評估而釐定。

在報告期內的培訓活動概要表列如下。

Breakdown of Capacity Building Events (1 April 2015-31 March 2016)			
評審局舉辦培訓活動數目(2015年4月1日至2016年3月31日)			
Type of Activities 活動類型	Number of Sessions 舉辦場次	Number of Participants 參與人次	Number of Operators 參與的課程 營辦者數目
<b>For Operators 課程營辦者</b>			
Regular Workshop 定期工作坊	7	223	119
Thematic Workshop 專題工作坊	7	187	80
Tailor-made In-house Training Workshop 營辦者特定工作坊	8	248	23
<b>Sub-total 總計</b>	<b>22</b>	<b>658</b>	<b>222</b>
<b>For Specialists 專家</b>			
Thematic Workshop 專題工作坊	3	88	NA
Regular Workshop 定期工作坊	2	43	NA
<b>Sub-total 總計</b>	<b>5</b>	<b>131</b>	<b>NA</b>
<b>For Staff 評審局職員</b>			
Workshop 工作坊	2	70	NA
<b>Sub-total 總計</b>	<b>2</b>	<b>70</b>	<b>NA</b>
<b>Total 總計</b>	<b>29</b>	<b>859</b>	<b>222</b>

# Research, Consultancy and Training

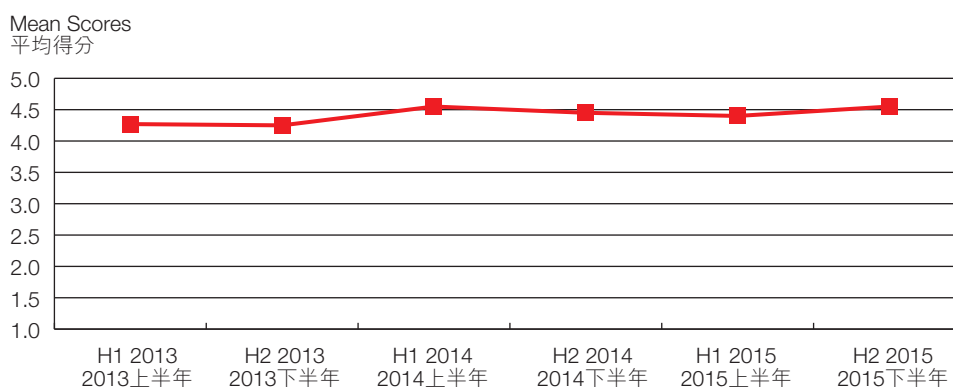
## 研究、顧問服務及培訓

Effectiveness of training is systematically monitored through participants' feedback, pre/post-tests and annual post-workshop evaluation. In general, the overall satisfaction of the training activities was high. Trend analysis of mean scores<sup>1</sup> shows that there is a general increase of satisfaction for both specialists and operators, which is shown below in Figure 1 and 2.

評審局透過參加者意見調查、前後測和年度培訓工作坊成效檢討，來監察培訓工作的成效。總括而言，培訓活動的整體滿意度甚高，如下圖一和二之平均得分趨勢<sup>1</sup>所示，營辦者及專家對評審局所提供的培訓服務頗為滿意。

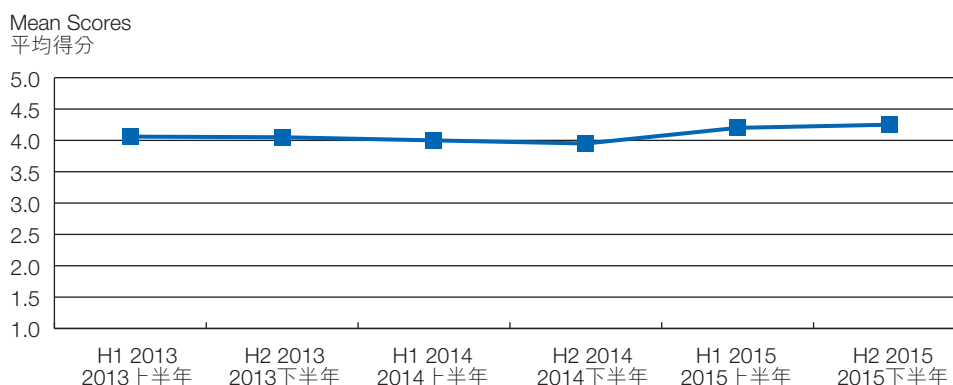
**Figure 1: Degree of satisfaction of Specialists on Capacity Building Activities**

圖一：專家對培訓活動的滿意度



**Figure 2: Degree of satisfaction of Operators on Capacity Building Activities**

圖二：課程營辦者對培訓活動的滿意度



<sup>1</sup> \*Mean score of event is calculated from the degree of agreement of participants on the statement of "the overall quality of the event was high", with score 5 for "strongly agree" to 1 for "strongly disagree".

<sup>1</sup> 培訓活動的平均得分是由參加者就「整體而言，活動具質素」的陳述句中，在5分為總分的量表中(1分為非常不同意至5分為非常同意)作出評分。

# Research, Consultancy and Training

## 研究、顧問服務及培訓

### Looking Forward

Research and training go hand in hand in supporting the strategic direction of providing high quality services to our diverse clients. It is essential for HKCAAVQ to keep abreast of major developments and trends in education and training, and apply appropriate refinements to its accreditation approach. This can only be achieved with wide consultation, leveraging on our accreditation expertise and experience, and supported by solid research on local and international theories and practices in quality assurance. HKCAAVQ has signed bilateral Memoranda of Co-operation/Understanding with ten quality assurance agencies or regulatory bodies outside Hong Kong. Such connections are important for HKCAAVQ in keeping itself abreast of the latest development to support and enhance its services, particularly in the context of conducting the Review of accreditation standards.

Based on HKCAAVQ's track record and experience in consulting locally and internationally, HKCAAVQ has embarked on a strategic initiative to proactively develop and promote its consulting services to local and overseas clients from the public and private sectors, initially in Macao, Mainland China and South East Asia. Through its consulting services, HKCAAVQ offers its clients advice and services related to policy and implementation of quality assurance, education and training, assessment of qualifications, programmes, institutions and non-QF institutional and programme review.

### 未來展望

評審局將繼續透過研究和培訓的相互配合，落實為不同對象提供優質服務的策略方針。評審局亦將繼續掌握教育及培訓的重要發展及趨勢，集思廣益，充分運用豐富的評審知識和經驗，及研究海內外質素保證的理論與實踐，從而適度調節及提升評審工作。評審局已經與十間海外的質素保證機構或監管機構簽訂合作／諒解備忘錄。這些對外聯繫讓評審局與時並進，以繼續支援並提升服務質素，對檢討資歷架構下的評審標準及準則項目尤為重要。

來年，評審局將致力發展顧問服務，把多年來於海內外工作所累積的寶貴經驗，回饋社會。服務對象初步定為中國內地、澳門及東南亞等地區的公私營機構。服務範疇涵蓋質素保證、教育及培訓、資歷／課程／院校評估等政策及執行方案的研究及服務，和非資歷架構下的院校／課程檢討等工作。

# 對外聯繫 External Liaison & Engagement





# External Liaison and Engagement

## 對外聯繫



HKCAAVQ places prime importance on building strong links with a wide range of stakeholders not only to keep abreast of the latest developments in various sectors and industries, but also to share our quality assurance practices with education and training institutions, government authorities, partner agencies and members of the public both locally and internationally. We support this strategic objective by reaching out to stakeholders through strengthened dialogue and active engagement.

### Celebrating HKCAAVQ's 25th Anniversary

Over the past quarter-century since our inception in 1990, we have proactively contributed to and supported developments in the global quality assurance community. HKCAAVQ celebrated its 25th Anniversary with a series of seminars and events. Two out of three thematic seminars were organised in September 2015 and January 2016 titled “Effective Governance and Quality: Assurance of Transnational Education” and “Meeting Industry Training Needs – The New Zealand Experience” respectively. The events attracted around 350 participants and overseas experts, local representatives of higher education institutions, professional bodies, training providers and Industry Training Advisory Committee (ITACs) participated and shared their views on the education development from different perspectives.

評審局十分重視與廣大持份者保持緊密溝通，好讓我們能夠掌握不同界別與行業的最新資訊，並且透過不同形式的渠道與各教育及培訓機構、政府部門、夥伴機構以及海內外的公眾人士分享我們的質素保證工作。

### 慶賀銀禧

評審局成立於1990年，在過去的四分之一個世紀，我們一直在本地以至世界各地積極推動及倡議質素保證工作。為慶祝評審局成立25周年，我們舉辦了一系列研討會和各式活動，其中兩場研討會分別於2015年9月和2016年1月舉行，題為「跨國教育的有效管治和質素保證」和「滿足行業培訓需要－紐西蘭經驗分享」。兩場研討會吸引逾350名來自本地高等院校、專業團體、培訓機構及行業培訓諮詢委員會（簡稱「諮委會」）的代表參加，與會者和出席演講的海外專家從多方面分享從事教育及培訓工作的經驗和見解。

# External Liaison and Engagement

## 對外聯繫

In addition, a publication titled “Future Directions of Quality Assurance – Perspectives from 10 Agencies” was published in September 2015 with an aim to take stock of the international quality assurance developments over the past 25 years and to set the course for the future. This publication is a special collection of observations and analysis of the current situation, future direction and challenges of quality assurance in Hong Kong and eight countries around the world, namely Australia, Dubai, Ireland, Japan, Malaysia, New Zealand, Singapore and the United Kingdom. HKCAAVQ has forged solid relationships under the Memoranda of Cooperation/Understanding with the quality assurance bodies in these countries.



Furthermore, an Open House was held on 23 April 2016 at the HKCAAVQ office with the participation of District Councillors, members of Industry Training Advisory Committees, representatives from operators and secondary schools as well as the local community. The Open House was organised as a means to raise public awareness and enhance understanding of our quality assurance work, and showcase our efforts over the past 25 years.

The programme of the Open House included introductory talks, briefing sessions on our services, live demonstration of the Qualifications Register (QR) and guided tours. The event was well received by the local community members and attracted more than 200 visitors. We look forward to strengthening these ties in the future.

我們並出版了一本25周年紀念刊物，藉此與讀者一同就國際質素保證的發展回顧過去、展望將來。此刊物輯錄了香港、澳洲、杜拜、愛爾蘭、日本、馬來西亞、新西蘭、新加坡及英國的質素保證發展現況、未來方向和挑戰。評審局並分別與這些國家的質素保證機構簽署了合作／諒解備忘錄，建立緊密的夥伴合作關係。



此外，我們在2016年4月23日舉辦了開放日，邀請區議員、諮委會成員、營辦者與中學代表以及附近居民參觀評審局辦公室。我們希望透過開放日，讓公眾更加認識評審局的質素保證工作，並展示我們過去25年的努力耕耘與成果。

開放日設有豐富環節，當中包括介紹評審局及其服務的講座和簡介會，亦有員工即場示範如何使用「資歷名冊」和帶領訪客參觀辦公室。開放日吸引了超過二百名來賓參加，並深受街坊歡迎，未來評審局會繼續努力加強社區聯繫。

# External Liaison and Engagement

## 對外聯繫



### Promoting Local Engagement

As set forth in the Strategic Plan 2015-2019, HKCAAVQ is committed to raising public awareness of HKCAAVQ's quality assurance activities in Hong Kong by regularly organising seminars, workshops and meetings to provide key local stakeholders with information and updates on our services.

Last year, we organised/co-organised a total of 10 local events, including the Hong Kong Qualifications Framework (HKQF) Conference "QF for Mobility and Progression: Collaboration with EQF and Implementation of CAT" hosted by the Education Bureau. The purpose of the conference was to discuss how to support mobility and progression of learners through relevant learning pathways and employment opportunities within and outside Hong Kong through collaboration between the education and the business sectors. The conference also served the purpose of our annual operator briefing and it provided an important opportunity for HKCAAVQ to update programme operators on the latest developments. Topics included enhancements of the QF and QR, such as the introduction of the Credit Accumulation and Transfer (CAT) Operational Guidelines and the QR re-organisation project necessitated by the revised classification system for areas of study and training. Apart from that, we were invited to present at the First Forum on Sustainable Development in Higher Education co-organised by UNESCO-APEID, Bangkok and Hang Seng Management College, and to elaborate on the role of quality assurance in relation to sustainable programme design based on our accreditation experiences.

### 連繫社區

正如我們在策略發展計劃2015-2019中提出，評審局會致力透過多元化的活動，例如定期舉辦研討會、工作坊和會面等，向本地主要持份者提供關於本局服務的最新資訊，加強公眾對我們質素保證工作的認識。

去年我們一共主辦／協辦了十個本地活動，其中包括由教育局主辦的「資歷架構促進人力流動及進階：歐洲資歷架構之合作及學分累積及轉移之推展」會議。該會議旨在探討如何透過教育界與商界合作，在香港及境外地區提供適切的學習階梯和就業機會，以促進人力流動及進階。評審局亦藉此機會與營辦者分享本局的最新發展，包括與「資歷架構」及「資歷名冊」有關的各項政策與措施，例如推出學分累積及轉移應用指引及因應新學術範疇分類系統而重新編排「資歷名冊」上的學習及培訓範疇。去年，評審局又獲邀出席由恒生管理學院及聯合國教科文組織－亞太地區教育創新促進發展項合辦的「第一屆高等教育可持續發展論壇」，並在會上發表演講，綜合我們的評審經驗，闡述質素保證與可持續課程設計的關係。



# External Liaison and Engagement

## 對外聯繫

In addition, to address the public concern regarding issues of recognition of qualifications, we spoke at a number of career guidance events to introduce our qualifications assessment service to teachers. They were well received by the teaching professionals.

### Building on International Connections

For the purpose of continuous improvement, HKCAAVQ actively engages with relevant quality assurance agencies worldwide through regular contact and collaboration. These links directly benefit our wish to reference best practices through benchmarking against international standards, while they also support our vision to be a nationally and globally recognised quality assurance body.



In 2015/16, HKCAAVQ signed two new Memoranda of Agreement/Understanding with the Knowledge and Human Development Authority (KHDA) in Dubai and the Macao Polytechnic Institute (MPI) to facilitate mutual cooperation in quality assurance such as exchange of information, sharing of knowledge/publications and review of learning programmes. We have also renewed our Memorandum of Understanding with the Japan National Institution for Academic Degrees and University Evaluation (NIAD-UE) for a period of three years to continue our strategic alliance in improving the quality of higher education in both economies. HKCAAVQ and the Quality Assurance Agency for Higher Education (QAA) of UK are exploring ways to conduct joint reviews of non-local programmes offered by the UK operators in Hong Kong. This initiative is aimed to minimise the workload of both the agencies and the operators while ensuring that quality is still assured adequately within the contexts of the quality assurance approaches within the two economies.

因應公眾對學歷認可的關注，我們於過去一年出席了多場升學就業講座，向老師講解本局的學歷評估服務，出席的專業教育人員對講座反應良好。

### 面向全球

評審局主動接觸世界各地的質素保證機構，並保持定期聯絡和合作，對推動我們不斷進步有莫大的幫助。此等國際聯繫讓我們得以參考各地的良好經驗、比對國際標準，幫助我們實踐成為全國與世界公認的獨立質素保證機構的願景。



在2015/16年，評審局分別與杜拜知識及人力發展部和澳門理工學院簽署合作／諒解備忘錄，以推動雙方在質素保證事宜上的合作，例如透過彼此互通訊息、分享知識與出版刊物，以及參與課程審視服務等。同年我們再次與日本獨立行政法人大學評價・學位授與機構續簽諒解備忘錄，以提升兩地高等教育質素為共同目標，將彼此夥伴合作關係延續至2019年。評審局現正與英國高等教育質量保障局探討聯合審視英國營辦者在香港提供之課程的方法，在確保課程質素符合兩地標準的前提下，減省兩地質素保證機構與營辦者的工作量。



# External Liaison and Engagement

## 對外聯繫

Building on its international partnerships, HKCAAVQ continues its effort in collaborating with overseas quality assurance agencies in safeguarding the quality provision of transnational education. Such an example is the “Quality Beyond Boundaries” (QBB) Group that we have participated in since 2013. The aim of the QBB Group is to develop a zone of trust among the partners that constitute the foundation for sharing information, QA practices, reviewers, and to explore concrete ways to facilitate joint quality assurance of transnational education.

In the year under review, HKCAAVQ participated in 14 international conferences and delivered speeches in four of the conferences to share our expertise, i.e. Educating Online in South East Asia: A workshop for higher education policy makers and practitioners in May 2015, the ASEAN Quality Assurance Network Seminar and Roundtable Meeting in September 2015 themed “Quality Assurance in ASEAN: Issues, Challenges and Outcomes” and a global conference titled “The New Landscape of Higher Education” by the Observatory on Borderless Higher Education (OBHE) in London in December 2015. These events provided valuable opportunities to exchange information, experiences and best practices with QA practitioners around the world.

HKCAAVQ received a number of international delegations from government authorities, quality assurance agencies and education institutions including Ningbo Education Bureau, Fiji Higher Education Commission and Jiangsu Open University.

In July 2015, our staff joined a delegation of the Education Bureau to New Zealand that met with the New Zealand Qualifications Authority (NZQA) to discuss plans for referencing the HKQF and the New Zealand Qualifications Framework (NZQF) and other collaborative projects.

透過這些國際關係，評審局積極與各地質素保證機構合作，以監察跨國教育的質素。評審局自2013年起開始參與「質素無邊界」論壇，與其他國際夥伴機構建立互信關係，彼此分享訊息、質素保證經驗和專家名錄，以及探討為跨國教育進行聯合質素保證工作的可行方案。

過去一年，評審局參與了14個國際會議，並在其中四個會議上分享我們的專業知識，包括2015年5月一個專為東南亞教育政策制定者及從業員舉行的網上教育工作坊；2015年9月由東盟質素保證聯盟舉辦、題為「東盟質素保證的問題、挑戰與成果」的研討會暨圓桌會議，以及2015年12月在倫敦舉行、題為「高等教育的新局面」的無國界高等教育觀察組織國際會議。藉著參與這些會議，評審局得以和世界各地的質素保證從業員交流資訊、分享經驗及良好作業模式。

年內我們亦接待了不少來自海外政府組織、質素保證機構和院校的代表團，當中包括寧波市教育局、斐濟高等教育委員會和江蘇開放大學等。

在2015年7月，評審局派代表隨教育局代表團前往新西蘭，訪問新西蘭資歷架構當局，討論關於參照兩地資歷架構的計劃及其他合作項目。

# External Liaison and Engagement

## 對外聯繫

### Aligning with Global Standards

HKCAAVQ aspires to be a “nationally and globally recognised independent quality assurance body in education and training, dedicated to high quality accreditation, assessment and consultancy services.” As set forth in our Strategic Plan 2015-2019, our endeavours in that regard culminated in the approval by the Board of INQAAHE as a quality assurance body comprehensively aligned with the INQAAHE Guidelines of Good Practice (GGP). HKCAAVQ applied for and was granted affiliate status with the European Association for Quality Assurance in Higher Education (ENQA) in April 2015. ENQA is an umbrella organisation representing quality assurance organisations from the European Higher Education Area member states, its affiliation status allow us to keep abreast of the quality assurance developments in Europe and to establish closer links with other ENQA agencies.

### Looking Forward

HKCAAVQ values the collaboration with our many stakeholders to ensure that we are up-to-date with relevant developments in our working environment. In order to support the achievement of this aim, we will continue to maintain effective communications with our counterparts both locally and internationally, as this would not only raise the public awareness of our services and the quality of vocational, professional and post-secondary education in Hong Kong, but also ensure that we continuously benchmark our practices with relevant practices and developments overseas.

### 接軌國際

評審局在策略發展計劃2015-2019中訂定的其中一個願景，是要「致力成為全國與世界公認的獨立質素保證機構，為教育及培訓界別提供優質的評審、評核和顧問服務」。早前高等教育質素保證國際網絡委員會確認評審局的高等教育學術評審工作符合其《優良評鑑準則》。此外，我們於2015年4月獲歐洲高等教育品質保證協會接納為該會的附屬成員，該協會由歐洲高等教育區成員國的質素保證機構組成，評審局成為其附屬成員，有利於我們與該協會的成員機構建立更緊密的聯繫，從而緊貼歐洲質素保證的最新發展。

### 未來展望

評審局珍惜與各持份者的交流與合作，未來我們會繼續與本地及海外持份者維持有效溝通，以提高公眾對評審局服務以及本地職業專才教育和專上教育的了解；我們亦會不時參考和比對自己和海外相關質素保證機構的作業模式，務求增進了解、與時俱進。

# 財務報告

## Financial Report



# Financial Report

## 財務報告

### Independent Auditor's Report 獨立核數師報告書

#### TO THE COUNCIL MEMBERS OF HONG KONG COUNCIL FOR ACCREDITATION OF ACADEMIC AND VOCATIONAL QUALIFICATIONS

香港學術及職業資歷評審局

*(Established under the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance)*

We have audited the financial statements of Hong Kong Council for Accreditation of Academic and Vocational Qualifications (the "Council") set out on pages 68 to 109, which comprise the statement of financial position as at 31 March 2016, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### The Council Members' Responsibility for the Financial Statements

The council members are responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants, and for such internal control as the council members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit and to report our opinion solely to you, as a body, in accordance with section 15 of the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance (Cap.1150), and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

致香港學術及職業資歷評審局成員

*(按照《香港學術及職業資歷評審局條例》成立)*

本核數師行已完成審核香港學術及職業資歷評審局(「貴局」)載於第68至109頁之財務報表，包括二零一六年三月三十一日的財務狀況表，截至二零一六年三月三十一日止年度之全面收益表、儲備變動表、現金流量變動表、主要會計政策概要及其他附註解釋資料。

### 貴局成員對財務報表的責任

貴局成員須負責按照香港會計師公會頒佈的香港財務報告準則而編製反映真實與公平的財務報表，並由成員決定所有必要的相關內部監控，以確保財務報表的編製不存在由於欺詐或錯誤而導致的重大錯誤陳述。

### 核數師的責任

本行之責任為根據吾等之審核結果，按照《香港學術及職業資歷評審局條例》(第1150章)第15條的規定就該等財務報表發表意見，並僅向全體成員匯報，並無其他目的。本行不會就本報告之內容向任何其他人士負上或承擔任何責任。本行乃按照香港會計師公會頒佈的香港核數準則進行審核工作。該等準則規定，本核數師行必須遵守操守規定，計劃及進行審核工作，就有關之財務報表是否確無重大錯誤陳述作出合理確認。



# Financial Report

## 財務報告

### Independent Auditor's Report (continued) 獨立核數師報告書(續)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the council members, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, the financial statements give a true and fair view of the state of affairs of the Council as at 31 March 2016, and of its financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

**Deloitte Touche Tohmatsu**  
*Certified Public Accountants*  
Hong Kong

23 September 2016

審核工作須执行程序以取得有關財務報表所載數據及披露之審核憑證。所採用的程序須按核數師之判斷作出選擇，包括評估財務報表是否載有基於欺詐或錯誤而導致之重大錯誤陳述之風險。於作出該等風險評估時，核數師會考慮有關該局編製反映真實與公平的財務報表有關之內部監控，以制定有關情況下合適之審核程序，但不會對該局內部監控之有效性發表意見。審核工作亦包括評估所用會計政策是否適當及成員所作的會計估計是否合理，同時亦評估財務報表整體之呈列方式。

本行相信，所取得的審核憑證足夠和適當地為吾等的審核意見建立基礎。

#### 意見

本行認為，財務報表均真實與公平地反映貴局於二零一六年三月三十一日之財務狀況，及其截至該日止全年度的財務表現及現金流量，並已按照香港財務報告準則而妥善編製。

**德勤•關黃陳方會計師行**  
*執業會計師*  
香港

二零一六年九月二十三日

# Financial Report

## 財務報告

### Statement of Comprehensive Income

#### 全面收益表

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

	NOTES 附註	2016 HK\$ 港幣	2015 HK\$ 港幣
<b>Income 收入</b>			
Accreditation fees 評審費		52,842,290	39,313,925
Advisory and consultancy fees 諮詢和顧問費		22,283,104	16,939,179
Qualifications assessment fees 資歷評估費		8,708,233	8,745,617
Qualifications registry fees 資歷註冊費		2,943,955	2,247,276
Government grants 政府補助		7,105,819	4,512,456
Investment income 投資收入	5	725,012	1,290,059
Other income 其他收入	6	31,378	1,759,420
		<b>94,639,791</b>	74,807,932
<b>Expenditures 支出</b>			
Staff costs 員工成本		(60,207,787)	(53,876,632)
Administrative expenses 行政費用		(16,703,053)	(15,357,534)
Direct accreditation/consultancy costs 直接評審／顧問成本		(11,625,120)	(9,902,811)
Council meeting and committee expenses 本局會議及委員會支出		(885,383)	(655,488)
		<b>(89,421,343)</b>	(79,792,465)
<b>Surplus (deficit) for the year 本年度盈餘(虧損)</b>	7	<b>5,218,448</b>	(4,984,533)
<b>Other comprehensive (expense) income 其他全面(支出)收益</b>			
<i>Items that may be reclassified subsequently to profit or loss:</i>			
<i>其後可能重新分類至損益的項目：</i>			
Available-for-sale equity securities: 可供出售股本證券：			
Changes in fair value recognised during the year			
本年度已確認公允價值的變動		(2,477,750)	844,624
Reclassification to profit or loss upon disposal			
出售後重新分類至損益		—	(1,833,736)
<b>Other comprehensive expense for the year</b>			
本年度其他全面支出		<b>(2,477,750)</b>	(989,112)
<b>Total comprehensive income (expense) for the year</b>			
本年度全面收益(支出)合計		<b>2,740,698</b>	(5,973,645)

# Financial Report

## 財務報告

### Statement of Financial Position

### 財務狀況表

At 31 March 2016 於二零一六年三月三十一日

	NOTES 附註	2016 HK\$ 港幣	2015 HK\$ 港幣
<b>Non-current assets 非流動資產</b>			
Fixed assets 固定資產	9	8,342,005	17,085,682
Investments 投資	10	12,272,150	15,804,941
		<b>20,614,155</b>	32,890,623
<b>Current assets 流動資產</b>			
Investment 投資	10	1,027,734	—
Accounts and other receivables 應收賬款和其他應收款	11	9,154,578	7,140,443
Bank deposits and cash 銀行存款及現金	12	65,506,342	41,845,015
		<b>75,688,654</b>	48,985,458
<b>Current liabilities 流動負債</b>			
Deferred government grants 遞延政府補助	13	3,462,211	3,522,573
Deferred revenue 遞延收入	14	19,221,111	6,881,141
Other payables and accruals 其他應付賬款及應計費用		5,277,585	5,857,545
Provision for staff gratuities 員工約滿酬金準備	15	3,622,749	2,287,058
		<b>31,583,656</b>	18,548,317
<b>Net current assets 流動資產淨值</b>		<b>44,104,998</b>	30,437,141
<b>Total assets less current liabilities 資產總值減流動負債</b>		<b>64,719,153</b>	63,327,764
<b>Reserves 儲備</b>	16		
Accumulated surpluses 累計盈餘		58,308,191	53,089,743
Investment revaluation reserve 投資重估儲備		(1,338,540)	1,139,210
<b>Total reserves 儲備總額</b>		<b>56,969,651</b>	54,228,953
<b>Non-current liabilities 非流動負債</b>			
Deferred government grants 遞延政府補助	13	5,344,361	6,821,720
Provision for staff gratuities 員工約滿酬金準備	15	2,405,141	2,277,091
		<b>7,749,502</b>	9,098,811
		<b>64,719,153</b>	63,327,764

The financial statements on pages 68 to 109 were approved and authorised for issue by the Council on 23 September 2016 and are signed on its behalf by:

本局於二零一六年九月二十三日批准並授權刊載於第68至109頁之財務報表，並由下列人士代表簽署：



Chairman 主席



Executive Director 總幹事

# Financial Report

## 財務報告

### Statement of Changes in Reserves 儲備變動表

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

	Accumulated surpluses 累計盈餘 HK\$ 港幣	Investment revaluation reserve 投資 重估儲備 HK\$ 港幣	Total 合計 HK\$ 港幣
At 1 April 2014 於2014年4月1日	58,074,276	2,128,322	60,202,598
Deficit for the year 本年度虧損	(4,984,533)	–	(4,984,533)
Other comprehensive expense for the year 本年度其他全面支出	–	(989,112)	(989,112)
Total comprehensive expense for the year 全面支出合計	(4,984,533)	(989,112)	(5,973,645)
At 31 March 2015 and 1 April 2015 於2015年3月31日和2015年4月1日	53,089,743	1,139,210	54,228,953
Surplus for the year 本年度盈餘	5,218,448	–	5,218,448
Other comprehensive expense for the year 本年度其他全面支出	–	(2,477,750)	(2,477,750)
Total comprehensive income (expense) for the year 全面收益(支出)合計	5,218,448	(2,477,750)	2,740,698
At 31 March 2016 於2016年3月31日	58,308,191	(1,338,540)	56,969,651



# Financial Report

## 財務報告

### Statement of Cash Flows

#### 現金流量變動表

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

	NOTE 附註	2016 HK\$ 港幣	2015 HK\$ 港幣
Surplus (deficit) for the year 本年度盈餘(虧損)		5,218,448	(4,984,533)
Adjustments for: 調整項目:			
Depreciation 折舊		9,475,451	8,550,210
Dividend income 股息收入		(472,230)	(919,639)
Interest income 利息收入		(252,782)	(370,420)
Gain on disposal of available-for-sale equity securities 出售可供出售股本證券的收益		—	(1,690,547)
Gain on disposal of fixed assets 出售固定資產收益		(2,850)	(3,230)
Operating cash flows before movements in working capital 營運資金變動前的經營現金流量		13,966,037	581,841
Increase in accounts and other receivables 應收賬款和其他應收款增加		(2,050,335)	(352,386)
(Decrease) increase in deferred government grants 遞延政府補助(減少)增加		(1,537,721)	1,489,214
Increase (decrease) in deferred revenue 遞延收入增加(減少)		12,339,970	(1,545,750)
(Decrease) increase in other payables and accruals 其他應付賬款和應計費用(減少)增加		(579,960)	1,988,289
Increase (decrease) in provision for staff gratuities 員工約滿酬金準備增加(減少)		1,463,741	(1,141,710)
<b>NET CASH FROM OPERATING ACTIVITIES</b> 經營活動所得的現金淨額		<b>23,601,732</b>	1,019,498
<b>INVESTING ACTIVITIES 投資活動</b>			
Payment for purchase of fixed assets 購入固定資產付款		(735,614)	(4,087,910)
Proceeds from disposal of fixed assets 出售固定資產所得款項		6,690	3,230
Proceeds from disposal of available-for-sale equity securities 出售可供出售股本證券所得款項		—	12,560,801
Payment for purchase of available-for-sale equity securities 購入可供出售股本證券付款		—	(12,433,250)
Decrease (increase) in bank deposits with maturity of more than 3 months at acquisition 在購入後三個月以上到期的銀行存款減少(增加)		2,032,960	(10,055,703)
Interest received 已收利息		316,290	397,306
Dividend received 已收股息		472,230	919,639
<b>NET CASH FROM (USED IN) INVESTING ACTIVITIES</b> 投資活動產生(所用)的現金淨額		<b>2,092,556</b>	(12,695,887)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b> 現金及現金等價物增加(減少)淨額		<b>25,694,288</b>	(11,676,389)
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b> 年初現金及現金等價物		<b>21,757,731</b>	33,434,120
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b> 年末現金及現金等價物	12	<b>47,452,019</b>	21,757,731

# Financial Report

## 財務報告

### Notes to the Financial Statements

#### 財務報表附註

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 1. STATUS OF THE COUNCIL

Hong Kong Council for Accreditation of Academic and Vocational Qualifications (the "Council") is a body corporate established under the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance. Under the Accreditation of Academic and Vocational Qualifications Ordinance (Cap. 592) (the "Ordinance") the Council assumes its statutory role as the Accreditation Authority and Qualification Registry ("QR") Authority under the Qualifications Framework ("QF"). As the Accreditation Authority, the Council is responsible for developing and implementing the standards and mechanisms for accreditation of academic and vocational qualifications to underpin the QF and for organising the accreditation exercises for the purposes as specified in the Ordinance. The Council also provides advice to the Government of the Hong Kong Special Administrative Region (the "HKSAR Government") on the registration of non-local academic and professional courses, the assessment on non-local qualifications and also on educational standards and qualifications generally. The Chairman, Vice Chairman, all other Members and Executive Director of the Council are appointed by the Chief Executive of the HKSAR Government. Also, the determination of accreditation fees, the financial budget and other operating policies of the Council are approved by the HKSAR Government. Therefore the Council considers itself to be a government-related entity.

The registered office address is 10 Siu Sai Wan Road, Chai Wan, Hong Kong.

The financial statements are presented in Hong Kong dollars (HK\$), which is the same as the functional currency of the Council.

## 1. 香港學術及職業資歷評審局的背景

香港學術及職業資歷評審局(「本局」)是按照《香港學術及職業資歷評審局條例》成立的法人團體。在《學術及職業資歷評審條例》(第592章)下,本局被指定為資歷架構下法定的評審當局及資歷名冊當局。作為評審當局,本局就《學術及職業資歷評審條例》發展及實施學術或職業資歷評審的標準及機制,以作為資歷架構的基礎及進行評審考核。此外,本局亦負責就香港非本地學術及專業課程的註冊,香港非本地資歷的評估以及整體教育水準和資歷,向香港特別行政區政府(「政府」)提供意見。本局主席、副主席、所有成員和總幹事均由政府行政長官委任。另外,本局所制訂的評審收費、財政預算和其他營運政策均須由政府核准。因此,本局認為本局可被視為屬於政府相關實體。

本局之註冊辦事處地址為香港柴灣小西灣道10號。

本財務報表以港幣(「港幣」)呈列,而港幣亦為本局之功能貨幣。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”)

The Council has applied the following amendments to HKFRSs issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) for the first time in current year:

Amendments to HKAS 19	Defined Benefit Plans: Employee Contributions
Amendments to HKFRSs	Annual Improvements to HKFRSs 2010-2012 Cycle
Amendments to HKFRSs	Annual Improvements to HKFRSs 2011-2013 Cycle

The application of the amendments to HKFRSs in the current year has had no material effect on the Council's financial performance and positions for the current and prior years and/or on the disclosures set out in these financial statements.

## 2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)

於本年度，本局首次採用以下經修訂香港財務報告準則：

香港會計準則第19號(修訂本)	界定福利計劃：僱員供款
香港財務報告準則(修訂本)	香港財務報告準則二零一零年至二零一二年週期之年度改進
香港財務報告準則(修訂本)	香港財務報告準則二零一一年至二零一三年週期之年度改進

於本年度應用經修訂香港財務報告準則並無對本年度及過往年度本局之財務表現及狀況及／或此等財務報表內所載之披露資料產生重大影響。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued) 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (continued)

The Council has not early applied the following new and revised HKFRSs that have been issued but are not yet effective:

HKFRS 9	Financial Instruments <sup>1</sup>
HKFRS 14	Regulatory Deferral Accounts <sup>2</sup>
HKFRS 15	Revenue from Contracts with Customers <sup>1</sup>
HKFRS 16	Leases <sup>5</sup>
Amendments to HKFRS 2	Classification and Measurement of Share-based Payment Transactions <sup>1</sup>
Amendments to HKFRS 11	Accounting for Acquisitions of Interests in Joint Operations <sup>3</sup>
Amendments to HKFRS 15	Clarifications to HKFRS 15 Revenue from Contracts with Customers <sup>1</sup>
Amendments to HKAS 1	Disclosure Initiative <sup>3</sup>
Amendments to HKAS 16 and HKAS 38	Clarification of Acceptable Methods of Depreciation and Amortisation <sup>3</sup>
Amendments to HKFRSs	Annual Improvements to HKFRSs 2012-2014 Cycle <sup>3</sup>
Amendments to HKAS 16 and HKAS 41	Agriculture: Bearer Plants <sup>3</sup>
Amendments to HKAS 27	Equity Method in Separate Financial Statements <sup>3</sup>
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture <sup>4</sup>
Amendments to HKFRS 10, HKFRS 12 and HKAS 28	Investment Entities: Applying the Consolidation Exception <sup>3</sup>
Amendments to HKAS 7	Disclosure Initiative <sup>6</sup>
Amendments to HKAS 12	Recognition of Deferred Tax Assets for Unrealised Losses <sup>6</sup>

## 2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續)

本局並未提前應用下列已頒佈但尚未生效的新訂及經修訂香港財務報告準則：

香港財務報告準則第9號	金融工具 <sup>1</sup>
香港財務報告準則第14號	監管遞延賬戶 <sup>2</sup>
香港財務報告準則第15號	客戶合約收入 <sup>1</sup>
香港財務報告準則第16號	租賃 <sup>5</sup>
香港財務報告準則第2號(修訂本)	分類及計量以股份為基礎的支付交易 <sup>1</sup>
香港財務報告準則第11號(修訂本)	收購合營業務權益的會計處理 <sup>3</sup>
香港財務報告準則第15號(修訂本)	香港財務報告準則第15號澄清客戶合約收入 <sup>1</sup>
香港會計準則第1號(修訂本)	披露計劃 <sup>3</sup>
香港會計準則第16號及香港會計準則第38號(修訂本)	折舊及攤銷的可接受方法的澄清 <sup>3</sup>
香港財務報告準則(修訂本)	香港財務報告準則二零一二年至二零一四年週期之年度改進 <sup>3</sup>
香港會計準則第16號及香港會計準則第41號(修訂本)	農業：生產性植物 <sup>3</sup>
香港會計準則第27號(修訂本)	獨立財務報表的權益法 <sup>3</sup>
香港財務報告準則第10號及香港會計準則第28號(修訂本)	投資者與其聯營公司或合營公司之間的資產出售或注資 <sup>4</sup>
香港財務報告準則第10號、第12號及香港會計準則第28號(修訂本)	投資實體：應用合併入賬的例外情況 <sup>3</sup>
香港會計準則第7號	披露計劃 <sup>6</sup>
香港會計準則第12號	未實現虧損的遞延所得稅資產的確認 <sup>6</sup>

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (continued)

- <sup>1</sup> Effective for annual periods beginning on or after 1 January 2018
- <sup>2</sup> Effective for first annual HKFRS financial statements beginning on or after 1 January 2016
- <sup>3</sup> Effective for annual periods beginning on or after 1 January 2016
- <sup>4</sup> Effective for annual periods beginning on or after a date to be determined
- <sup>5</sup> Effective for annual periods beginning on or after 1 January 2019
- <sup>6</sup> Effective for annual periods beginning on or after 1 January 2017

## 2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續)

- <sup>1</sup> 於二零一八年一月一日或其後開始的年度期間生效
- <sup>2</sup> 於二零一六年一月一日或其後開始的首份年度香港財務報告準則財務報表生效
- <sup>3</sup> 於二零一六年一月一日或其後開始的年度期間生效
- <sup>4</sup> 於待定日期開始或其後的年度期間生效
- <sup>5</sup> 於二零一九年一月一日或其後開始的年度期間生效
- <sup>6</sup> 於二零一七年一月一日或其後開始的年度期間生效



# Financial Report

## 財務報告

### Notes to the Financial Statements (continued) 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (continued) HKFRS 9 Financial Instruments

HKFRS 9 issued in 2009 introduces new requirements for the classification and measurement of financial assets. HKFRS 9 amended in 2010 includes the requirements for the classification and measurement of financial liabilities and for derecognition, and further amended in 2013 to include the new requirements for hedge accounting. Another revised version of HKFRS 9 was issued in 2014 mainly to include a) impairment requirements for financial assets and b) limited amendments to the classification and measurement requirements by introducing a ‘fair value through other comprehensive income’ (FVTOCI) measurement category for certain simple debt instruments.

Key requirements of HKFRS 9 are described as follows:

- All recognised financial assets that are within the scope of HKAS 39 Financial Instruments: Recognition and Measurement are subsequently measured at amortised cost or fair value. Specifically, debt investments that are held within a business model whose objective is to collect the contractual cash flows, and that have contractual cash flows that are solely payments of principal and interest on the principal outstanding are generally measured at amortised cost at the end of subsequent accounting periods. Debt instruments that are held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets, and that have contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding, are measured at FVTOCI. All other debt investments and equity investments are measured at their fair value at the end of subsequent accounting periods. In addition, under HKFRS 9, entities may make an irrevocable election to present subsequent changes in the fair value of an equity investment (that is not held for trading) in other comprehensive income, with only dividend income generally recognised in profit or loss.

## 2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續) 香港財務報告準則第9號 金融工具

於二零零九年頒佈之香港財務報告準則第9號引進財務資產之分類及計量之新規定。香港財務報告準則第9號其後於二零一零年修訂，加入有關財務負債分類及計量以及終止確認之規定，以及於二零一三年進一步修訂，加入一般對沖會計之新規定。於二零一四年頒佈之香港財務報告準則第9號之另一個經修訂版本主要加入a)財務資產之減值規定；及b)藉為若干簡單債務工具引入透過「按公允值列賬並於其他全面收益內處理」計量類別，對分類及計量規定作出有限修訂。

香港財務報告準則第9號之主要規定列述如下：

- 屬香港會計準則第39號金融工具：確認及計量範圍內之所有已確認金融資產其後均須按攤銷成本或公允值計量。具體而言，目的為收集合約現金流量之業務模式內所持有，以及合約現金流量僅為償還本金及尚未償還本金所產生利息之債務投資，一般於其後報告期末按攤銷成本計量。於目的為同時收回合約現金流及出售財務資產之業務模式中持有之債務工具，以及財務資產合約條款令於特定日期產生之現金流純為支付本金及未償還本金利息之債務工具，按公允值列賬並於其他全面收益內處理之方式計量。所有其他債務投資及股本投資均於其後會計期間末按公允值計量。此外，根據香港財務報告準則第9號，實體可作出不可撤回選擇以於其他全面收益呈列股本投資（並非持作買賣）之其後公允值變動，而一般僅於損益內確認股息收入。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued) 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (continued) HKFRS 9 Financial Instruments (continued)

- With regard to the measurement of financial liabilities designated as at fair value through profit or loss, HKFRS 9 requires that the amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is presented in other comprehensive income, unless the recognition of the effects of changes in the liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss. Changes in fair value of financial liabilities attributable to changes in the financial liabilities' credit risk are not subsequently reclassified to profit or loss. Under HKAS 39, the entire amount of the change in the fair value of the financial liability designated as fair value through profit or loss was presented in profit or loss.
- In relation to the impairment of financial assets, HKFRS 9 requires an expected credit loss model, as opposed to an incurred credit loss model under HKAS 39. The expected credit loss model requires an entity to account for expected credit losses and changes in those expected credit losses at each reporting date to reflect changes in credit risk since initial recognition. In other words, it is no longer necessary for a credit event to have occurred before credit losses are recognised.

## 2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續) 香港財務報告準則第9號 金融工具(續)

- 就指定為按公允值計入損益之金融負債之計量而言，香港財務報告準則第9號規定，因金融負債信貸風險有變而導致其公允值變動之款額乃於其他全面收益呈列，除非於其他全面收益確認負債之信貸風險變動影響會導致或擴大於損益之會計錯配。金融負債信貸風險變動應佔之金融負債公允值變動其後不會重新分類至損益。先前，根據香港會計準則第39號，指定為按公允值計入損益之金融負債公允值變動之全部金額於損益內呈列。
- 就金融資產之減值而言，與香港會計準則第39號項下按已產生信貸虧損模式計算相反，香港財務報告準則第9號規定按預期信貸虧損模式計算。預期信貸虧損模式規定實體於各報告日期將預期信貸虧損及該等預期信貸虧損之變動入賬，以反映信貸風險自初始確認以來之變動。換言之，毋須再待發生信貸事件方確認信貸虧損。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued) 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (continued) HKFRS 9 Financial Instruments (continued)

- The new general hedge accounting requirements retain the three types of hedge accounting. However, greater flexibility has been introduced to the types of transactions eligible for hedge accounting, specifically broadening the types of instruments that qualify for hedging instruments and the types of risk components of non-financial items that are eligible for hedge accounting. In addition, the effectiveness test has been overhauled and replaced with the principle of an ‘economic relationship’. Retrospective assessment of hedge effectiveness is also no longer required. Enhanced disclosure requirements about an entity’s risk management activities have also been introduced.

The council members are still assessing the impact of application of HKFRS 9 on the amounts reported in respect of the Council’s financial assets and financial liabilities. It is not practicable to provide a reasonable estimate of the effect of HKFRS 9 until the Council performs a detailed review.

### HKFRS 15 Revenue from Contracts with Customers

HKFRS 15 establishes a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. HKFRS 15 will supersede the current revenue recognition guidance including HKAS 18 Revenue, HKAS 11 Construction Contracts and the related Interpretations when it becomes effective.

## 2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續) 香港財務報告準則第9號金融工具(續)

- 新一般對沖會計法規定保留三類對沖會計法。然而，該會計法向可作對沖會計之交易類別引入更大靈活度，尤其是擴闊合資格作為對沖工具之工具類別及可作對沖會計之非金融項目之風險分部之類別。此外，效用測試已獲重整及取代「經濟關係」之原則，且毋須追溯評估對沖效用，亦已引入有關實體風險管理活動之披露規定。

本局成員依然對採納香港財務報告準則第9號在金融資產及負債的呈報金額產生之影響進行評估。然而，本局於完成詳細審閱前無法合理估算有關香港財務報告準則第9號的影響。

### 香港財務報告準則第15號客戶合約收入

香港財務報告準則第15號制定一項單一全面模式供實體用作將自客戶合約所產生的收益入賬。於香港財務報告準則第15號生效後，其將取代現時載於香港會計準則第18號「收益」、香港會計準則第11號「建築合約」及相關詮釋的收益確認指引。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued) 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (continued) HKFRS 15 Revenue from Contracts with Customers (continued)

The core principle of HKFRS 15 is that an entity should recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Specifically, the Standard introduces a 5-step approach to revenue recognition:

- Step 1: Identify the contract(s) with a customer
- Step 2: Identify the performance obligations in the contract
- Step 3: Determine the transaction price
- Step 4: Allocate the transaction price to the performance obligations in the contract
- Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation

Under HKFRS 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when ‘control’ of the goods or services underlying the particular performance obligation is transferred to the customer. Far more prescriptive guidance has been added in HKFRS 15 to deal with specific scenarios. Furthermore, extensive disclosures are required by HKFRS 15.

## 2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續) 香港財務報告準則第15號客戶合約收入(續)

香港財務報告準則第15號的核心原則為實體所確認描述向客戶轉讓承諾貨品或服務的收益金額，應為能反映該實體預期就交換該等貨品或服務有權獲得的代價。具體而言，該準則引入確認收益的五個步驟：

- 第一步：識別與客戶訂立的合約
- 第二步：識別合約中的履約責任
- 第三步：釐定交易價
- 第四步：將交易價分配至合約中的履約責任
- 第五步：於實體完成履約責任時(或就此)確認收益

根據香港財務報告準則第15號，實體於完成履約責任時(或就此)確認收益，即於特定履約責任相關的商品或服務的「控制權」轉讓予客戶時。香港財務報告準則第15號已就特別情況的處理方法加入更明確的指引。此外，香港財務報告準則第15號要求更詳盡的披露。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued) 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (continued) HKFRS 15 Revenue from Contracts with Customers (continued)

The council members anticipate that the application of HKFRS 15 in the future may have impact on the amounts reported and disclosures made in the Council's financial statements. However, it is not practicable to provide a reasonable estimate of the effect of HKFRS 15 until the Council performs a detailed review.

Except as described above, the council members do not anticipate that the application of the other new and revised HKFRSs will have a material impact on amounts reported in the financial statements and/or disclosures set out in the financial statements of the Council.

## 3. SIGNIFICANT ACCOUNTING POLICIES Statement of compliance

The financial statements have been prepared in accordance with all applicable HKFRSs, the collective term which includes all applicable individual HKFRSs, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and accounting principles generally accepted in Hong Kong.

## 2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續) 香港財務報告準則第15號客戶合約收入(續)

本局成員預計，於未來應用香港財務報告準則第15號可能會對就本局的財務報表中的已呈報金額及披露資料構成影響。然而，本局於完成詳細審閱前無法合理估算有關香港財務報告準則第15號的影響。

除上文所述外，本局成員預計新訂及經修訂的香港財務報告準則不會對本局的財務報表中的已呈報金額及／或該等財務報表內所載的披露資料造成重大影響。

## 3. 主要會計政策

### 報告準則

本財務報表已經按照香港會計師公會頒佈的所有適用的《香港財務報告準則》，此統稱包含香港會計師公會頒佈的所有適用的個別《香港財務報告準則》、《香港會計準則》和詮釋以及香港普遍採納的會計原則而編製。



# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Basis of preparation

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Council takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for share-based payment transactions that are within the scope of HKFRS 2, leasing transactions that are within the scope of HKAS 17, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in HKAS 2 or value in use in HKAS 36.

### 3. 主要會計政策(續)

#### 編製基準

財務報表乃以歷史成本基準編撰，惟若干金融工具如下文載列的會計政策所述於各報告期末之公允價計量除外。

歷史成本一般基於為換取貨物及服務所支付代價的公允值。

公允價是指市場參與者之間於計量日期進行的有序交易中出售一項資產所收取的價格或轉移一項負債所支付的價格，無論該價格是直接觀察到的結果還是採用其他估值技術作出的估計。在對資產或負債的公允價作出估計時，本局考慮了市場參與者於計量日期為該資產或負債進行定價時將會考慮的該等特徵。在該等財務報表中計量及／或披露的公允價均按此基礎予以確定，惟香港財務報告準則第2號範圍內的股份付款交易、香港會計準則第17號範圍內的租賃交易、以及與公允值類似但並非公允價的計量(例如香港會計準則第2號中的可變現淨值或香港會計準則第36號中的使用價值)除外。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued) 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued) Basis of preparation (continued)

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

The principal accounting policies are set out below.

#### Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Provided it is probable that the economic benefits will flow to the Council and the amount of revenue and the costs incurred or to be incurred in respect of the transaction, if applicable, can be measured reliably, revenue is recognised in profit or loss as follows:

- (i) fees for rendering of accreditation services to institutions are recognised in the period to the extent the accreditation work is performed;
- (ii) advisory fees and consultancy fees are recognised in the period in which such services are rendered;
- (iii) fees for rendering of qualifications assessment services are recognised in the period in which such assessment work is completed;

### 3. 主要會計政策(續)

#### 編製基準(續)

此外，就財務報告而言，公允值計量根據公允值計量的輸入數據可觀察程度及公允值計量的輸入數據對其整體的重要性分類為第一級、第二級或第三級，概述如下：

- 第一級輸入數據指該實體於計量日期可以取得的相同資產或負債於活躍市場的報價（未經調整）；
- 第二級輸入數據指就資產或負債直接或間接地可觀察的輸入數據（第一級內包括的報價除外）；及
- 第三級輸入數據指資產或負債的不可觀察輸入數據。

主要會計政策載列如下。

#### 收益確認

收益以已收或應收的收費的公允價值計量。如果經濟效益可能會流入本局，而收益和成本（如適用）又能夠可靠地計算時，收益便會根據下列基準在盈餘或虧損內確認：

- (i) 向機構提供評審服務的收費在評審工作完成的期間內確認；
- (ii) 諮詢和顧問費在服務提供的期間內確認；
- (iii) 提供資歷評估服務的收費在評估工作完成的期間內確認；

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Revenue recognition (continued)

- (iv) qualifications registry fees are recognised in the period in which such services are rendered;

Dividend income from investments is recognised when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Council and the amount of income can be measured reliably).

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Council and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

#### Government grants

Government grants are not recognised until there is reasonable assurance that the Council will comply with the conditions attaching to them and that the grants will be received.

Government grants are recognised in profit or loss on a systematic basis over the periods in which the Council recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that the Council should purchase, construct or otherwise acquire non-current assets are recognised as deferred revenue in the statement of financial position and transferred to profit or loss on a systematic and rational basis over the useful lives of the related assets.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Council with no future related costs are recognised in profit or loss in the period in which they become receivable.

### 3. 主要會計政策(續)

#### 收益確認(續)

- (iv) 資歷名冊費用在登記工作完成的期間內確認；

投資所得的股息收入於股東收取款項的權利確立時確認(惟經濟利益可能流入本局，而收益金額能夠可靠計量)。

金融資產的利息收入於經濟利益極可能流入本局且收益金額能夠可靠地計量時確認。金融資產之利息收入乃參照尚未償還本金及按適用實際利率(即於初步確認時按金融資產的預計年期準確貼現估計未來現金收入至該資產賬面淨值之利率)以時間基準計。

#### 政府補助

政府補助在可合理保證本局將遵守補助金所附帶的條件且將接獲補助金時，方予確認。

政府補助乃於本局將補助金擬補償的有關成本確認為開支的期間有系統地於損益中確認。具體而言，主要條件為本局須購買、建設或以其他方式收購非流動資產的政府補助會於財務狀況表內確認為遞延收入，並有系統及合理地按有關資產的使用年期轉撥至損益。

作為已產生開支或虧損的補償的應收款項或為本局提供即時財政支援(不涉及未來相關成本)的政府補助金於成為應收款項的期間於損益中確認。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Fixed assets

Fixed assets are stated in the statement of financial position at cost, less subsequent accumulated depreciation and subsequent accumulated impairment losses, if any.

Depreciation is recognised so as to write off the cost of assets less their residual values over their estimated useful lives, using the straight-line method as follows:

Leasehold improvements	Over the remaining term of the lease
Furniture and equipment	5 years
Computer equipment	5 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

### 3. 主要會計政策(續)

#### 固定資產

固定資產按照成本值減其後的累計折舊及其後的累計減值虧損在財務狀況表報值(如有)。

固定資產項目的折舊是以直線法在以下預計可用期限內沖銷其扣除估計殘值的成本計算：

租賃改良	尚餘租賃年期
傢具和設備	5年
電腦設備	5年

估計可使用年期、剩餘價值及折舊方法於各報告期末進行檢討，任何估計變動的影響按未來適用法入賬。

物業、廠房及設備的項目於出售時或於預計不會從持續使用該項資產中獲得未來經濟利益時終止確認。任何因出售或廢置物業、廠房及設備的項目而產生的收益或虧損釐定為該項目的銷售所得款項與賬面值之間的差額，並於損益中確認。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Impairment of tangible assets

At the end of each reporting period, the Council reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Council estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or a cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or a cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

When an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or a cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

### 3. 主要會計政策(續)

#### 資產的減值虧損

本局會於各報告期末檢討其使用年期有限的有形資產的賬面值，以確定該等資產有否出現減值虧損跡象。倘出現任何有關跡象，會估計資產的可收回金額，以釐定減值虧損(如有)的幅度。倘不可估計個別資產的可收回金額，則本局會估計該項資產所屬現金產生單位的可收回金額。倘能夠識別一個合理且一致的分配基礎，公司資產亦會分配至個別現金產生單位，若不能分配至個別現金產生單位，則應將公司資產分配至能識別合理且一致基礎的最小現金產生單位組別。

可收回金額指公允值減去出售成本後的餘額和使用價值兩者中的較高者。在評估使用價值時，估計未來現金流量會採用稅前貼現率貼現至現值，該稅前貼現率應反映當前市場對貨幣時間價值的評估及該資產特有的風險(估計未來現金流量並未就其作出調整)。

倘若估計資產(或現金產生單位)的可收回金額低於其賬面值，則資產(或現金產生單位)的賬面值將調低至其可收回金額。減值虧損乃即時於損益確認。

倘其後撥回減值虧損，則有關資產(或現金產生單位)的賬面值將增至重訂的估計可收回金額，惟增加後的賬面值不得超過假設該資產(或現金產生單位)於過往年度並無確認減值虧損時釐定的賬面值。減值虧損撥回會即時於損益中確認。



# Financial Report

## 財務報告

### Notes to the Financial Statements (continued) 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

#### *The Council as lessee*

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

#### Retirement benefit costs

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered services entitling them to the contributions.

#### Taxation

The Council is exempted from Hong Kong Profits Tax by virtue of section 87 of the Inland Revenue Ordinance.

### 3. 主要會計政策(續)

#### 租賃

如果租賃使所有權的絕大部分風險和回報轉移至本局，有關的資產便會劃歸為以融資租賃持有。所有其他租賃均分類為經營租賃。

#### *本局作為承租人*

經營租賃款項以直線法按有關租賃年期確認為開支。

#### 現金及現金等價物

現金及現金等價物包括銀行存款及現金、存放於銀行和其他財務機構的活期存款，以及短期和高流動性的投資。這些投資可以隨時換算為已知的現金額、價值變動方面的風險不大，並在購入後三個月內到期。

#### 退休福利成本

向定額退休福利計劃於僱員提供服務而使其享有供款時作為開支確認。

#### 稅項

按照《稅務條例》第87條，本局獲豁免繳交香港利得稅。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Provisions

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that the Council will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

#### Financial instruments

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

### 3. 主要會計政策(續)

#### 撥備

倘本局因過往事件而承擔現有責任(法定或推定)，而本局可能須履行該項責任，且有關責任涉及的金額能可靠估計時則會確認撥備。

確認為撥備的金額(包括重組產生的撥備)為於報告期末時履行現時責任所需代價的最佳估計，當中已考慮與責任有關的風險及不確定因素。倘撥備以估計履行現時責任的現金流量計量時，其賬面值為該等現金流量的現值(倘金錢時間價值的影響屬重大時)。

倘結清撥備所需之部分或全部經濟利益預期將自第三者收回，則應收款項於接近肯定可收回款項且能可靠計量應收款項金額時確認為資產。

#### 金融工具

金融資產及金融負債乃於本局成為工具合約條文的訂約方時確認。

金融資產及金融負債初步按公允值計量。收購或發行金融資產及金融負債直接應佔的交易成本乃於初步確認時加入金融資產或金融負債的公允值或自金融資產或金融負債的公允值扣除。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

##### *Financial assets*

The Council's financial assets are classified held-to-maturity investment, available-for-sale ("AFS") investments and loans and receivables. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

##### *Effective interest method*

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments.

##### *Held-to-maturity investment*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity dates that the Council has the positive intent and ability to hold to maturity.

Subsequent to initial recognition, held-to-maturity investments are measured at amortised cost using the effective interest method, less any impairment (see accounting policy in respect of impairment losses on financial assets below).

### 3. 主要會計政策(續)

#### 金融工具(續)

##### *金融資產*

本局的金融資產分為持有至到期投資、可供出售(「可供出售」)金融資產)及貸款及應收款項。分類視乎金融資產的性質及用途，於初步確認時釐定。所有定期購買或出售金融資產乃按交易日基準確認及終止確認。定期購買或出售乃購買或銷售金融資產，並要求於市場規則或慣例設定的時間框架內交付資產。

##### *實際利率法*

實際利率法乃計算債務工具的已攤銷成本及分配相關期間利息收入的方法。實際利率乃於初步確認時按債務工具的預計年期或適用的較短期間，準確貼現估計未來現金收入(包括所有構成整體實際利率的已付或已收費用及利率差價、交易成本及其他溢價或折讓)至賬面淨值的利率。

債務工具的收入乃按實際利率基準確認。

##### *持有至到期投資*

持有至到期投資乃本局有肯定意向及能力持有至期滿的固定或可確定付款金額及有固定到期日的非衍生金融資產。

於初步確認後，持有至到期投資按採用實際利率法計算的已攤銷成本減任何已識別減值虧損計量(見下文有關金融資產減值虧損的會計政策)。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

##### *Financial assets (continued)*

##### *AFS financial assets*

AFS financial assets are non-derivatives that are either designated as available-for-sale or are not classified as loans and receivables, held-to-maturity investments or financial assets at fair value through profit or loss.

Equity and debt securities held by the Council that are classified as AFS financial assets and are traded in an active market are measured at fair value at the end of each reporting period. Changes in the carrying amount of AFS monetary financial assets relating to interest income calculated using the effective interest method and dividends on AFS equity investments are recognised in profit or loss. Other changes in the carrying amount of AFS financial assets are recognised in other comprehensive income and accumulated under the heading of investment revaluation reserve. When the investment is disposed of or is determined to be impaired, the cumulative gain or loss previously accumulated in the investments revaluation reserve is reclassified to profit or loss (see the accounting policy in respect of impairment loss on financial assets below).

Dividends on AFS equity investments are recognised in profit or loss when the Council's right to receive the dividends is established.

##### *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables (including accounts and other receivables and bank deposits and cash) are measured at amortised cost using the effective interest method, less any impairment (see accounting policy in respect of on impairment loss on financial assets below).

### 3. 主要會計政策(續)

#### 金融工具(續)

##### 金融資產(續)

##### 可供出售金融資產

可供出售金融資產為指定為可供出售金融資產或非分類為貸款及應收款項；持有至到期投資；或按公允值列賬並在損益內處理的金融資產的非衍生工具。

本局所持有分類為可供出售金融資產且於活躍市場買賣的股票及債務證券按於報告期末的公允值計量。與按實際利率法計算利息收入有關的可供出售貨幣金融資產的賬面值變動及可供出售權益投資的股息於損益中確認。可供出售金融資產賬面值的其他變動於其他全面收益確認，並於投資重估儲備累計。於投資出售或確定出現減值時，先前於投資重估儲備累計的累計收益或虧損會重新分類至損益(見下文有關金融資產減值虧損的會計政策)。

可供出售權益工具的股息於本局確立收取股息的權利時於損益中確認。

##### 貸款及應收款項

貸款及應收款項指並非於活躍市場報價而具備固定或可確定付款金額的非衍生金融資產。貸款及應收款項(包括應收賬款及其他應收款項、銀行存款及現金)均按採用實際利率法計算的已攤銷成本減任何減值虧損入賬(見下文有關金融資產減值虧損的會計政策)。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

##### Financial assets (continued)

##### Loans and receivables (continued)

Interest income is recognised by applying the effective interest rate, except for short-term receivables where the recognition of interest would be immaterial.

##### Impairment of financial assets

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For AFS equity investments, a significant or prolonged decline in the fair value of the security below its cost is considered to be objective evidence of impairment.

For all other financial assets, objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or
- breach of contract, such as a default or delinquency in interest or principal payments; or
- it becoming probable that the borrower will enter bankruptcy or financial re-organisation; or
- disappearance of an active market for that financial asset because of financial difficulties.

### 3. 主要會計政策(續)

#### 金融工具(續)

##### 金融資產(續)

##### 貸款及應收款項(續)

利息收入乃按實際利率基準確認，惟影響不大之短期應收款項利息確認則除外。

##### 金融資產的減值虧損

金融資產於報告期末評定有否減值跡象。倘有客觀證據顯示，金融資產的估計未來現金流量因一項或多項於初步確認金融資產後發生的事件而受到影響，則金融資產視作出現值。

就可供出售權益投資而言，該證券的客觀減值證據為其公允值大幅或持續下跌至低於其成本。

就所有其他金融資產而言，客觀的減值證據包括：

- 發行人或交易對手出現重大財政困難；或
- 違反合約，例如未能繳付或延遲償還利息或本金；或
- 借款人極可能面臨破產或財務重組；或
- 因財務困難而導致該金融資產失去活躍市場。



# Financial Report

## 財務報告

### Notes to the Financial Statements (continued) 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

##### *Financial assets (continued)*

##### *Impairment of financial assets (continued)*

For certain categories of financial assets, such as accounts receivables, assets are that are assessed not to be impaired individually are, in addition, assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the Council's past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period, as well as observable changes in national or local economic conditions that correlate with default on receivables.

For financial assets that are carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of accounts receivables, where the carrying amount is reduced through the use of an allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss. When an account receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against to profit loss.

When an AFS financial asset is considered to be impaired, cumulative gains or losses previously recognised in other comprehensive income are reclassified to profit or loss in the period.

### 3. 主要會計政策(續)

#### 金融工具(續)

##### 金融資產(續)

##### 金融資產的減值虧損(續)

應收賬款等被評估為非個別減值的若干金融資產類別，另外按整體基準進行減值評估。應收款項組合的客觀減值證據可包括本局的過往收款經驗、組合內延遲還款至超逾信貸期的宗數增加，以及與應收款項逾期有關的全國或地方經濟狀況明顯改變。

就按已攤銷成本列賬的金融資產而言，減值虧損金額按資產的賬面值與按金融資產初始實際利率貼現的估計未來現金流量現值的差額確認。

除應收賬款的賬面值會透過撥備賬作出扣減外，所有金融資產的減值虧損會直接於金融資產的賬面值中扣減。倘應收賬款被視為無法收回，則於撥備賬撇銷。如其後收回過往撇銷的款項，則計入損益內。撥備賬的賬面值變動於損益內確認。

倘可供出售金融資產視作減值，先前於其他全面收入內確認的累計損益於發生減值的期間重新分類至損益。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

##### *Financial assets (continued)*

##### *Impairment of financial assets (continued)*

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

In respect of AFS equity investments, impairment losses previously recognised in profit or loss are not reversed through profit or loss. Any increase in fair value subsequent to an impairment loss is recognised in other comprehensive income and accumulated under the heading of investments revaluation reserve.

##### *Financial liabilities and equity instruments*

Debt and equity instruments issued by the Council are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

##### *Equity instruments*

An equity instrument is any contract that evidences a residual interest in the assets of the Council after deducting all of its liabilities. Equity instruments issued by the Council are recognised at the proceeds received, net of direct issue costs.

##### *Financial liabilities*

The Council's financial liabilities, including other payables are subsequently measured at amortised cost, using the effective interest method.

### 3. 主要會計政策(續)

#### 金融工具(續)

##### 金融資產(續)

##### 金融資產的減值虧損(續)

就按已攤銷成本計量的金融資產而言，倘減值虧損金額於往後期間有所減少，而有關減少在客觀上與確認減值虧損後發生的事件有關，則先前已確認的減值虧損將透過損益撥回，惟該投資於減值被撥回當日的賬面值不得超過未確認減值時的已攤銷成本。

可供出售股本證券之前已於損益中確認的減值虧損不會透過損益撥回。於減值虧損出現後的任何公允值增加，將於其他全面收益中確認，並於投資重估儲備中累計。

##### 金融負債及權益工具

本局發行的債務及權益工具乃根據所訂立的合約安排的內容以及金融負債及權益工具的定義而分類為金融負債或權益。

##### 權益工具

權益工具為證明於本局經扣除其所有負債後的資產中所剩餘權益的任何合約。本局發行的權益工具按已收所得款項扣除直接發行成本確認。

##### 金融負債

本局的金融負債包括其他應付款項，乃隨後按採用實際利率法計算的已攤銷成本計量。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

### 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial instruments (continued)

##### *Financial liabilities and equity instruments (continued)*

##### *Effective interest method*

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or, where appropriate, a shorter period, to the net carrying amount on initial recognition. Interest expense is recognised on an effective interest basis.

##### *Derecognition*

The Council derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

The Council derecognises financial liabilities when, and only when, the Council's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

### 3. 主要會計政策(續)

#### 金融工具(續)

##### 金融負債及權益工具(續)

##### 實際利率法

實際利率法乃計算金融負債的已攤銷成本及分配相關期間利息開支的方法。實際利率乃按金融負債的預計年期或適用的較短期間，準確貼現估計未來現金付款（包括所有構成整體實際利率的已付或已收費用及利率差價、交易成本及其他溢價或折扣）至初始確認時的賬面淨值的利率。利息開支乃按實際利率基準確認。

##### 終止確認

只有在資產收取現金流量的合約權利屆滿，或本局已將金融資產及當中擁有權的絕大部份風險及回報轉讓予另一實體時，本局方會終止確認金融資產。

於完全終止確認金融資產時，該項資產賬面值與已收及應收代價、已於其他全面收益確認及於權益累計的盈利或虧損的總和間的差額，則於損益內確認。

本局僅會於責任獲解除、註銷或屆滿時，終止確認金融負債。被終止確認的金融負債的賬面值與已付及應付代價間的差額於損益內確認。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued) 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

#### 4. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

##### Critical judgements in applying accounting policies

The following are the critical judgements, apart from those involving estimations (see below), that the council members have made in the process of applying the Council's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

##### *Held-to-maturity investments*

The council members have reviewed the Council's held-to-maturity investments in the light of its capital maintenance and liquidity requirements and have confirmed the Council's positive intention and ability to hold those assets to maturity. The carrying amount of the held-to-maturity investments is HK\$1,027,734 (2015: HK\$1,055,041).

##### Key sources of estimation uncertainty

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### *Estimated impairment of held-to-maturity financial assets and available-for-sale financial assets*

On assessing any impairment of the Council's held-to-maturity financial assets and available-for-sale financial assets, the Council evaluates, among other factors, the duration and extent to which the fair value of an investment is less than its cost; and the financial health of and near-term business outlook for the investee, including factors such as industry and sector performance, changes in technology and operational and financing cash flow.

#### 4. 主要會計判斷及預計不確定因素的主要來源

##### 應用會計政策的重要判斷

以下為本局成員於應用本局會計政策過程中所作並對在財務報表中確認的金額具有重大影響的重要判斷(涉及估計者(見下文)除外)。

##### *持有至到期投資*

本局成員已對本局所持有至到期投資之資本維持及流動規定進行檢討，並已肯定本局有意向及能力持有資產至期滿。持有至到期投資之賬面值是港幣1,027,734元(二零一五年：港幣1,055,041元)。

##### 估計不明朗因素的主要來源

以下為有關未來的主要假設及於報告期末估計不明朗因素的其他主要來源，可能導致對下一財政年度資產負債賬面值作出重大調整。

##### *持有至到期金融資產及可供出售金融資產的減值估計*

在判斷本局持有至到期金融資產及可供出售金融資產是否有任何減值時，本局評估的因素包括但並不限於下列幾項：該投資公允價值低於成本的幅度和持續的時間；被投資方的財務狀況和近期發展前景，包括業界表現、技術改變以及營運性及融資性現金流。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 5. INVESTMENT INCOME

## 5. 投資收入

	2016 HK\$ 港幣	2015 HK\$ 港幣
Interest income 利息收入	252,782	370,420
Dividend income 股息收入	472,230	919,639
	<b>725,012</b>	<b>1,290,059</b>

## 6. OTHER INCOME

## 6. 其他收入

	2016 HK\$ 港幣	2015 HK\$ 港幣
Review of non-QF Accreditation 非資歷評估服務審閱費	7,750	17,058
Consultancy fee from external activities 外部活動的顧問費	19,711	1,688
Gain on disposal of available-for-sale equity securities 出售可供出售股本證券的收益	–	1,690,547
Gain on disposal of fixed assets 固定資產出售收益	2,850	3,230
Miscellaneous income 其他收入	1,067	46,897
	<b>31,378</b>	<b>1,759,420</b>

## 7. SURPLUS (DEFICIT) FOR THE YEAR

Surplus (deficit) for the year has been arrived at after charging (crediting):

## 7. 本年度盈餘(虧損)

本年度盈餘(虧損)已扣除(計入):

	2016 HK\$ 港幣	2015 HK\$ 港幣
Salaries, wages and other benefits 薪金、工資及其他福利	58,657,937	52,436,721
Contributions to Mandatory Provident Funds 強制性公積金供款	1,549,851	1,439,911
Total staff costs 員工成本總額	<b>60,207,788</b>	<b>53,876,632</b>
Auditor's remuneration 核數師酬金	187,650	132,000
Depreciation 折舊	9,475,451	8,550,210
Minimum lease payments under operating leases 最低經營租賃支出	95,462	64,445
Interest income from held-to-maturity debt securities 持有至到期債務證券的利息收入	(16,493)	(16,793)



# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

#### 8. TAXATION

No provision for Hong Kong Profits Tax had been made in these financial statements as the Council is exempted from taxation pursuant to section 87 of the Inland Revenue Ordinance.

#### 8. 稅項

按照《香港稅務條例》第87條，本局獲豁免繳稅，因此毋須在財務報表計提香港利得稅。

#### 9. FIXED ASSETS

#### 9. 固定資產

	Leasehold improvements 租賃改良 HK\$ 港幣	Furniture and equipment 傢具和設備 HK\$ 港幣	Computer equipment 電腦設備 HK\$ 港幣	Total 總額 HK\$ 港幣
<b>COST 成本</b>				
At 1 April 2014 於2014年4月1日	30,979,553	6,635,545	–	37,615,098
Additions 添置	49,000	176,260	3,862,650	4,087,910
Disposals 出售	–	(197,870)	–	(197,870)
At 31 March 2015 於2015年3月31日	31,028,553	6,613,935	3,862,650	41,505,138
Additions 添置	55,000	548,337	132,277	735,614
Disposals 出售	–	(43,533)	–	(43,533)
At 31 March 2016 於2016年3月31日	31,083,553	7,118,739	3,994,927	42,197,219
<b>ACCUMULATED DEPRECIATION 累計折舊</b>				
At 1 April 2014 於2014年4月1日	11,403,085	4,664,031	–	16,067,116
Charge for the year 本年度折舊	7,850,187	700,023	–	8,550,210
Eliminated on disposals 出售轉銷	–	(197,870)	–	(197,870)
At 31 March 2015 於2015年3月31日	19,253,272	5,166,184	–	24,419,456
Charge for the year 本年度折舊	7,886,854	789,612	798,985	9,475,451
Eliminated on disposals 出售轉銷	–	(39,693)	–	(39,693)
At 31 March 2016 於2016年3月31日	27,140,126	5,916,103	798,985	33,855,214
<b>NET BOOK VALUE 賬面淨值</b>				
At 31 March 2016 於2016年3月31日	3,943,427	1,202,636	3,195,942	8,342,005
At 31 March 2015 於2015年3月31日	11,775,281	1,447,751	3,862,650	17,085,682

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 10. INVESTMENTS

## 10. 投資

	2016 HK\$ 港幣	2015 HK\$ 港幣
Unlisted held-to-maturity debt securities, at amortised cost 非上市持有至到期債務證券(按攤銷成本)	1,027,734	1,055,041
Available-for-sale equity securities listed in Hong Kong, at market value 在香港上市的可供出售股本證券(按市值)	12,272,150	14,749,900
	<b>13,299,884</b>	15,804,941
Analysed as: 分析為:		
Current 流動	1,027,734	—
Non-current 非流動	12,272,150	15,804,941
	<b>13,299,884</b>	15,804,941
Fair value of held-to-maturity debt securities 持有至到期債務證券的公允價值	1,025,210	1,051,600

## 11. ACCOUNTS AND OTHER RECEIVABLES

## 11. 應收賬款和其他應收款

	2016 HK\$ 港幣	2015 HK\$ 港幣
Accounts receivable 應收賬款	5,205,846	5,202,428
Deposits, other receivables and prepayments 按金、其他應收款及預付款	3,780,026	1,733,108
Interest receivable 應收利息	168,706	204,907
	<b>9,154,578</b>	7,140,443

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

#### 11. ACCOUNTS AND OTHER RECEIVABLES (continued)

Individual credit evaluations are performed on all customers requiring credit over a certain amount. These take into account the customer's past payment history, financial position and other factors. These accounts receivables are due on presentation of billings. Normally, apart from certain customers with good credit ratings, advances are requested from customers to cover the service fee before rendering of services by the Council.

Included in the Council's accounts receivables are debtors with aggregate carrying amount of HK\$2,700,203 (2015: HK\$1,657,704) which are past due at the end of the reporting period for which the Council has not provided for impairment loss. The Council does not hold any collateral over these balances. Based on the historical experiences of the Council, those receivables that are past due but not impaired are generally recoverable as there was no recent history of default and there has not been a significant change in credit quality of the customers.

Aging of accounts receivables which are past due but not impaired:

	2016 HK\$ 港幣	2015 HK\$ 港幣
Less than 1 month 1個月內	2,397,603	1,649,704
More than 1 month 1個月以上	302,600	8,000
	<b>2,700,203</b>	<b>1,657,704</b>

#### 11. 應收賬款和其他應收款(續)

本局會針對所有超出一定數額信貸的客戶實施信貸評估。該信貸評估會考慮客戶以往的付款記錄、財務狀況及其他因素。這些應收賬款在交單時須即支付。一般而言，除個別信貸紀錄良好的客戶外，本局於提供服務前均要求客戶預付服務費用。

本局的應收款項結餘總賬面值是港幣2,700,203元(二零一五年:港幣1,657,704元)，該應收賬款於呈報日已逾期。本局並無就該等結餘持有任何抵押。根據本局過往經驗，這些逾期但並無減值的應收賬款客戶並無拖欠記錄及其信貸質量一直沒有重大變動。

已逾期但並無減值的應收賬款的賬齡：

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 12. BANK DEPOSITS AND CASH

## 12. 銀行存款及現金

	2016 HK\$ 港幣	2015 HK\$ 港幣
Deposits with banks 銀行定期存款	21,673,211	23,272,400
Cash at bank and other financial institutions and in hand 現金及銀行或其他財務機構存款	43,833,131	18,572,615
Bank deposits and cash in the statement of financial position 財務報表所示的銀行存款及現金	65,506,342	41,845,015
Less: Bank deposits with maturity of more than three months at acquisition 減：在購入後三個月以上到期的銀行存款	(18,054,323)	(20,087,284)
Cash and cash equivalents in the statement of cash flows 現金流量表所示的現金及現金等價物	47,452,019	21,757,731

## 13. DEFERRED GOVERNMENT GRANTS

## 13. 遞延政府補助

	2016 HK\$ 港幣	2015 HK\$ 港幣
Balance as at 1 April 於4月1日的結餘	10,344,293	8,855,079
Grants received and receivable 已收及應收補助	2,551,901	4,233,247
Interest thereon 應計利息	16,197	18,423
Recognised as income during the year 年內已確認為收入	(4,105,819)	(2,762,456)
Balance as at 31 March 於3月31日的結餘	8,806,572	10,344,293
Less: Amount shown under current liabilities 減：流動負債項下所包括的金額	(3,462,211)	(3,522,573)
Amount shown under non-current liabilities 非流動負債項下所的金額	5,344,361	6,821,720

The grants are for supporting the costs of the Qualify Enhancement Support Scheme projects and relocation costs of the new office of the Council.

補助用於支付質素提升支援計劃項目的成本，以及本局新辦事處的搬遷成本。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

#### 14. DEFERRED REVENUE

Deferred revenue represents amounts billed or received for programme accreditation, advice on the registration of non-local courses and qualifications assessment, less amounts recognised as income during the year.

#### 14. 遞延收入

遞延收入為年內就課程評審，以及非本地課程註冊和資歷評估提供意見而入賬或收取的金額，並扣除年內已確認為收入的金額計算。

#### 15. PROVISION FOR STAFF GRATUITIES

#### 15. 員工約滿酬金準備

	2016 HK\$ 港幣	2015 HK\$ 港幣
Balance as at 1 April 於4月1日	4,564,149	5,705,859
Provision made 提撥準備	4,521,553	3,472,490
Provision utilised 已用準備	(3,057,812)	(4,614,200)
Balance as at 31 March 於3月31日	6,027,890	4,564,149
Less: Amount shown under current liabilities 減：流動負債項下所包括的金額	(3,622,749)	(2,287,058)
Amount shown under non-current liabilities 非流動負債項下所包括的金額	2,405,141	2,277,091

#### 16. RESERVES

##### (a) Components of the Council's reserves

The opening and closing balances of each component of the Council's reserves and reconciliation between these amounts are set out in the statement of changes in reserves.

##### (b) Investment revaluation reserve

The investment revaluation reserve comprises the cumulative net change in the fair value of available-for-sale securities held at the end of the reporting period and is dealt with in accordance with the accounting policies in note 3.

#### 16. 儲備

##### (a) 本局儲備的類別

儲備變動表列示本局每一類別儲備的年初數和年末數，以及上述載列於儲備變動表之數額之間的對賬。

##### (b) 投資重估儲備

投資重估儲備包含於結算日所持可供出售證券的公允價值的累計變動淨額，並根據附註3的會計政策處理。



# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 17. CAPITAL RISK MANAGEMENT

Since the Council is not profit-oriented and is not subject to any externally imposed capital requirements, its primary financial and capital management objectives are to maintain a balance between annual income and expenditure, so that it has the ability to operate as a going concern and perform its statutory roles and functions. The Council is primarily financed through the charging of fees for academic and vocational accreditation services rendered which include validations, revalidations, institutional reviews, qualifications assessments and advisory/consultancy services. Any operating surplus shall be carried forward to the following financial year to meet future expenditure required for the operations of the Council.

The Council's overall strategy remains unchanged from prior years. The capital structure of the Council consists of cash and cash equivalents and accumulated surpluses.

## 17. 資本風險管理

由於本局是非牟利及無受制於任何外來的資本要求，因此本局財務及資本管理的主要目標是維持每年收支平衡，以確保能夠持續經營並務求能夠滿足其法定角色與對公眾履行法定職能。本局的資金主要來自就提供的學術及職業資歷評審服務收取的費用，有關服務包括甄審、重新甄審、院校檢討、資歷評估以及諮詢／顧問服務。任何營運盈餘須結轉至隨後的財政年度，以應付未來本局營運所需的開支。

本局的整體策略與去年維持不變。本局的資本架構包括現金及現金等價物及累計盈餘。

## 18. FINANCIAL INSTRUMENTS

### Categories of financial instruments

## 18. 金融工具

### 金融工具的類別

	2016 HK\$ 港幣	2015 HK\$ 港幣
<b>Financial assets 金融資產</b>		
Held-to-maturity investments 持有至到期投資	1,027,734	1,055,041
Available-for-sales investments 可供出售投資	12,272,150	14,749,900
Loans and receivables (including cash and cash equivalents) 貸款及應收款項(包括現金及現金等價物)	71,364,405	47,735,710
	<b>84,664,289</b>	<b>63,540,651</b>
<b>Financial liabilities 金融負債</b>		
Amortised cost 已攤銷成本	2,059,524	4,901,164

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 18. FINANCIAL INSTRUMENTS (continued)

### Financial risk management objectives and policies

The Council's major financial instruments include held-to-maturity investment, available-for-sale investments, accounts and other receivables, bank deposits and cash and other payables. Details of these financial instruments are disclosed in the respective notes. The risks associated with these financial instruments include market risk (other price risk), credit risk and liquidity risk. The policies on how to mitigate these risks are set out below. The management manages and monitors these exposures to ensure appropriate measures are implemented on a timely and effective manner.

#### Market risk

##### Other price risk

The Council is exposed to equity price change risk arising from its available-for-sale equity security listed in Hong Kong as disclosed in note 10.

The Council's equity investment is company listed on the Stock Exchange of Hong Kong. This equity investment has been chosen based on their longer term growth potential and are monitored regularly for performance against expectations.

#### Sensitivity analysis

The sensitivity analyses below have been determined based on the exposure to equity price risks at the reporting date.

If the prices of the respective equity instruments had been 10% (2015: 10%) higher/lower and all other variables held constant, the investment revaluation reserve would increase/decrease by HK\$1,227,215 (2015: increase/decrease by HK\$1,474,990) for the Council as a result of the changes in fair value of the available-for-sale investments.

## 18. 金融工具(續)

### 財務風險管理目標及政策

本局的主要金融工具包括持有至到期投資、可供出售投資、應收賬款及其他應收款項、銀行存款及現金及其他應付款項。該等金融工具的詳情於各相關附註披露。與該等金融工具有關的風險包括市場風險(其他價格風險)、信貸風險及流動資金風險。有關如何降低該等風險的政策列載如下。管理層管理及監控該等風險，以確保可及時和有效地採取適當措施。

#### 市場風險

##### 其他價格風險

根據附註10披露，本局需要就上市可供出售股本證券承擔證券價格變動風險。

本局的股本證券投資乃是於香港聯合交易所上市的公司。本局在挑選這些投資時會考慮投資的長期增長潛力，並定期監察其表現。

#### 敏感度分析

以下的敏感度分析乃根據報告期末所承受的價格風險而釐定。

倘有關權益工具的價格上升／下跌10%(二零一五年：10%)及假設其他所有因素維持不變，本局的投資重估儲備會因可供出售投資的公允值變動而上升／下跌港幣1,227,215元(二零一五年：上升／下跌港幣1,474,990元)。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 18. FINANCIAL INSTRUMENTS (continued)

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

#### Market risk (continued)

The applied change of percentage represented management's assessment of the reasonably possible change in stock prices. The sensitivity analysis above indicates the instantaneous change in the Council's surplus (deficit) for the year and investment revaluation reserve that would arise assuming that changes in the market value had occurred at the balance sheet date and had been applied to re-measure those financial instruments held by the Council which expose the Council to equity price risk at balance sheet date. It is also assumed that none of the Council's available-for-sale equity security would be considered impaired as a result of a decrease in the prices of respective equity security and that all other variables remain constant. The analysis is performed on the same basis for 2015.

#### Credit risk

As at 31 March 2016, the Council's maximum exposure to credit risk which will cause a financial loss to the Council due to failure to discharge an obligation by the counterparties is arising from the carrying amount of the respective recognised financial assets as stated in the statement of financial position.

The Council's credit risk is primarily attributable to bank deposits, accounts receivables and investments in debt securities.

In order to minimise the credit risk, the management of the Council has delegated a team responsible for determination of credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Council reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate impairment losses are made for irrecoverable amounts. In this regard, the council members consider that the Council's credit risk is significantly reduced.

## 18. 金融工具(續)

### 財務風險管理目標及政策(續)

#### 市場風險(續)

應用百分比的變動為管理層對股價作合理可能變動的評估。上述敏感度分析顯示本局本年度盈餘(虧損)和投資重估儲備的即時影響，並假設股本證券的市值於結算日出現變動，同時應用於重新計量在結算日本局所持有附帶權益價格風險的金融工具。此外，本局亦假設無需因為可供出售股本證券的市值下跌而計提減值，而所有其他可變因素則維持不變。二零一五年的分析是以相同基礎計算。

#### 信貸風險

於二零一六年三月三十一日，本局因對方不履行責任而令本局蒙受財務虧損的最高信貸風險乃財務狀況表所列明的相關已確認財務資產的賬面值。

本局所面對的信貸風險主要來自銀行存款、應收賬款和債務證券投資。

為盡量降低信貸風險，本局管理層已委任團隊負責制定信貸額度、信貸批核及其他監察程式，確保採取跟進措施以收回逾期債項。此外，本局於各報告期末審閱各個別貿易債項的可收回金額，確保為不可收回金額作出足夠的減值虧損。就此而言，本局成員認為本局的信貸風險已大幅降低。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued) 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

#### 18. FINANCIAL INSTRUMENTS (continued)

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

###### *Credit risk (continued)*

The Council's exposure to credit risk is influenced mainly by the individual characteristics of each customer. At the end of the reporting period, the Council had a certain concentration of credit risk as 40% and 82% (2015: 24% and 78%) of the total accounts receivables that were due from the largest customer and the five largest customers.

Bank deposits are normally placed with financial institutions which have good credit ratings. Investments in debt securities are with counterparties of sound credit ratings. Given their high credit ratings, management does not expect any investment counterparty to fail to meet its obligations.

###### *Liquidity risk*

In the management of the liquidity risk, the Council maintains sufficient reserves of cash and readily realisable marketable securities and adequate committed lines of funding from major financial institutions to meet its liquidity requirements in the short and long term.

At the end of the reporting period, the Council's remaining contractual maturity for its financial liabilities is mainly repayable on demand or within three months from the end of respective reporting periods. In the opinion of council members, the difference between the carrying amounts of the financial liabilities and the undiscounted cash flows based on the earliest date on which the Council can be required to pay is not significant and therefore, no further analysis is presented.

#### 18. 金融工具(續)

##### 財務風險管理目標及政策(續)

###### *信貸風險(續)*

本局面臨的信貸風險主要受到每名客戶的狀況所影響。於報告期末，本局存在集中信貸風險，即40%及82%(二零一五年：24%及78%)的總應收賬款是分別來自最大及五大客戶。

銀行存款通常存放於具備良好信貸評級的財務機構。本局的債務證券投資存放於具備良好信貸評級的交易對手。基於其良好的信貸評級，管理層並不認為這些交易對手會不履行其償付責任。

###### *流動資金風險*

就管理流動資金風險而言，本局確保持有足夠的現金儲備、可隨時變現的可轉讓證券及於主要財務機構備有足夠承諾之融資額度，以滿足對流動資金短期及長期之要求。

於報告期末，本局金融負債的餘下合約到期主要於其報告期末起按要或三個月內償還。本局成員認為，金融負債賬面值和根據本局最早日償還未折現現金之差額為不重大，因此，沒有再進一步的分析呈列。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 18. FINANCIAL INSTRUMENTS (continued)

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

#### Fair value measurements of financial instruments

This note provides information about how the Council determines fair value of various financial assets.

- (i) Fair value of the Council's financial assets that are measured at fair value on a recurring basis.

The Council's available-for-sale investments are measured at fair value at the end of each reporting period. The following table gives information about how the fair value of this financial asset is determined (in particular, the valuation technique and input used).

Financial assets 金融資產	Fair value as at 公允價值於	
	2016 HK\$ 港幣	2015 HK\$ 港幣
Available-for-sale equity securities 可供出售股本證券	12,272,150	14,749,900

There were no transfers into or out of Level 1.

## 18. 金融工具(續)

### 財務風險管理目標及政策(續)

#### 金融工具的公允價值計量

此附註披露本局如何釐定各類金融資產的公允值。

- (i) 按經常性基準以公允價值計量的本局金融資產：

本局可供出售投資按報告期末之公允價值計量。下表列載如何釐定此金融資產的公允值(尤其是使用的估值方法及輸入數據)。

Fair value hierarchy 公允價值層級	Valuation technique and key input 估值方法及主要輸入數據
Level 1 第一層	Quoted bid price in an active market 活躍市場所報買入價

第一層並無任何換入及轉出。



# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 18. FINANCIAL INSTRUMENTS

## (continued)

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

#### Fair value measurements of financial instruments (continued)

- (ii) Fair values of financial assets that are not measured at fair value on a recurring basis (but fair value disclosures are required)

Except as detailed in the following table, the council members consider that the carrying amounts of financial assets and financial liabilities recognised in the financial statements approximate their fair values.

	2016		2015	
	Carrying amount	Fair value	Carrying amount	Fair value
	賬面金額	公允價值	賬面金額	公允價值
	HK\$ 港幣	HK\$ 港幣	HK\$ 港幣	HK\$ 港幣
Held-to-maturity debt securities				
持有至到期債務證券	1,027,734	1,025,210	1,055,041	1,051,600

## 19. OPERATING LEASE COMMITMENTS

At the end of the reporting period, the Council had commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2016 HK\$ 港幣	2015 HK\$ 港幣
Within one year 一年內	5	12
In the second to fifth years inclusive 第二至第五年(首尾兩年包括在內)	—	5
	5	17

Operating lease payments represent rentals payable by the Council for its office premises. Leases are negotiated for an average term of 5 years and rentals are fixed for an average of 5 years. The Council has an option to renew the lease when all terms are renegotiated.

## 18. 金融工具(續)

### 財務風險管理目標及政策(續)

#### 金融工具的公允價值計量(續)

- (ii) 非經常性公允價值計量的金融資產(須要披露其公允價值)：

除下表所示，本局成員認為確認在財務報表之金融資產和金融負債的賬面價值與其公允價值相約。

## 19. 經營租賃承擔

於報告期末，本局根據不可撤銷經營租賃合同之未來最低租賃款項作出承擔如下：

經營租賃付款額是指本局應支付辦公室的租金。租約及租金的制定平均為5年期。本局有權選擇續租，而所有條款將進行重新協商。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 20. RELATED PARTY TRANSACTIONS

All transactions related to the provision of accreditation services to organisations in which a member of the Council, key management personnel and the HKSAR Government may have an interest are conducted in the normal course of business and in accordance with the Council's fee charging policy and fee schedule as prescribed by the Ordinance.

Except as disclosed in (iv) and (v) below, all transactions related to the procurement of goods and services involving organisations in which a member of the Council, key management personnel and the HKSAR Government may have an interest are conducted in the normal course of business and in accordance with the Council's financial obligations and normal procurement procedures.

In addition to the transactions and balances disclosed elsewhere in these financial statements, the Council had the following related party transactions:

- (i) Honorarium paid to Council members in the capacity of

	2016 HK\$ 港幣	2015 HK\$ 港幣
Non-local Council members 非本地成員	246,390	208,000

Local Council members are not remunerated.

本局董事會本地成員並不收取酬金。

- (ii) Key management personnel remuneration

	2016 HK\$ 港幣	2015 HK\$ 港幣
Salaries and other emoluments 薪金及其他酬金	5,869,563	6,114,211
Retirement scheme contributions 退休計劃供款	24,000	35,000
	5,893,563	6,149,211

## 20. 關連方交易

所有與本局董事會成員、關鍵管理人員和政府有利益的機構進行的評審活動交易均屬正常業務運作，並已按照本局的費用徵收政策及條例訂明的費用一覽表徵收費用。

除以下(iv)及(v)項所披露者外，所有與本局董事會成員、關鍵管理人員和政府有利益的機構進行的貨品和服務交易均屬正常業務運作，並已按照本局的財務規則及正常採購程序進行。

除本財務報表所披露的交易和結餘外，本局還有以下關聯方交易：

- (i) 本局成員以以下職分所收到的酬金

- (ii) 關鍵管理人員酬金

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued) 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

#### 20. RELATED PARTY TRANSACTIONS (continued)

(ii) Key management personnel remuneration (continued)

Key management personnel comprise of the Executive Director, Deputy Executive Director (Academic), Deputy Executive Director (Vocational) and Financial Controller. The above remuneration is included in “staff costs” (see note 7).

- (iii) During the year ended 31 March 2016, approximately 18% (2015: 22%) of the Council’s total income are derived from services provided to the HKSAR Government, and approximately 15% (2015: 19%) of it are derived from services provided to other government-related entities. All the services are conducted in the normal course of business and in accordance with the Council’s fee charging policy and fee schedule as prescribed by the Ordinance.

- (iv) Effective from 1 September 2011, the Council has entered into a lease with the HKSAR Government and rented a vacant school premises in Siu Sai Wan Estate, Chai Wan, Hong Kong at a charge of \$1 per month as its new office for an initial term of five years. The Council completed the relocation of its office in July 2012. The HKSAR Government also provided HK\$10 million funding support for conversion and renovation of the new office of the Council (see note 13).

#### 20. 關連方交易(續)

(ii) 關鍵管理人員酬金(續)

關鍵管理人員包括總幹事、副總幹事(學術)、副總幹事(職業)和財務總監。上述酬金計入「員工成本」(參閱附註7)內。

- (iii) 截至二零一六年三月三十一日止年度，在本局的總收入中，約18%(二零一五年：22%)來自向政府提供服務，約15%(二零一五年：19%)來自向其他政府相關實體提供服務。所有服務均屬正常業務運作，並已按照本局的費用徵收政策及條例訂明的費用一覽表徵收費用。

- (iv) 由二零一一年九月一日起，本局與政府簽訂了一項租賃協議，以每月港幣1元向政府租用香港柴灣小西灣邨一所空置學校校舍，作為新的辦公室，初始租賃年期為五年。本局於二零一二年七月完成搬遷。政府還提供了港幣1,000萬元資金，資助本局變更校舍為辦公室及相關裝修費用(參閱附註13)。

# Financial Report

## 財務報告

### Notes to the Financial Statements (continued)

#### 財務報表附註(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

## 20. RELATED PARTY TRANSACTIONS (continued)

- (v) During the year ended 31 March 2016, the HKSAR Government also provided funding support of approximately HK\$nil (2015: HK\$1,050,000) and HK\$938,834 (2015: HK\$2,661,000), respectively, for phase I and II of the Council's IT infrastructure development project, HK\$1,243,200 (2015: HK\$522,000) for the good practices in quality assurance project, and HK\$3,000,000 (2015: HK\$1,750,000) for the daily maintenance and regular upgrading of the QR.

## 20. 關連方交易(續)

- (v) 截至二零一六年三月三十一日止年度，香港政府還分別為本局的第一及第二期資訊科技基礎建設項目提供了港幣零元(二零一五年：港幣1,050,000元)及港幣938,834元(二零一五年：港幣2,661,000元)的資金。另外，政府亦為質量保證項目提供了港幣1,243,200元(二零一五年：港幣522,000元)及就日常運作和定期資歷名冊升級提供了港幣3,000,000元(二零一五年：港幣1,750,000元)。

# Financial Report

## 財務報告

### Analysis of Expenditure 支出分析

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

	2016 HK\$ 港幣	2015 HK\$ 港幣
<b>STAFF COSTS 員工成本</b>		
Salaries 薪金	52,956,790	47,988,704
Allowances and other staff costs 津貼及其他員工成本	7,250,997	5,887,928
	<b>60,207,787</b>	53,876,632
<b>ADMINISTRATIVE EXPENSES 行政費用</b>		
Auditor's remuneration 核數師酬金	187,650	132,000
Bank charges 銀行手續費	34,392	29,055
Cleaning 清潔費	539,591	290,770
Community relations 社區關係	44,576	65,485
Consultancy fees 顧問費	1,009,633	1,551,673
Depreciation 折舊	9,475,451	8,550,210
Incidental expenses 雜項支出	7,065	7,917
Insurance 保險費	250,580	281,201
Legal advisory fees 法律諮詢費	742,368	299,085
Membership fee 會員費	127,618	83,284
Others 其他	116,326	92,633
Overseas visits and conferences 海外出訪和會議	243,468	370,972
Periodicals, newspapers and books 期刊、報紙和書本	15,057	15,593
Photocopying 影印費	30,222	30,955
Postage 郵費	34,908	39,743
Printing 印刷費	157,780	138,288
Publicity 宣傳費	258,229	278,234
Recruitment and training 招聘及培訓	66,647	54,119
Rent and rates 租金和差餉	381,806	191,556
Repairs and maintenance 維修及保養費	155,173	715,814
Securities transaction charges 證券買賣費用	5,050	4,825
Security 保安費	286,768	165,600
Stationery and consumables 文具和消耗品	285,201	326,452
Telephone and facsimile 電話和傳真費用	411,758	319,886
Tools and equipment 工具和設備	1,416,596	910,990
Transport and travelling 交通費	46,743	38,754
Utilities 水、電費	221,832	220,039
Work related research 工作相關調研	150,565	152,401
	<b>16,703,053</b>	15,357,534



# Financial Report

## 財務報告

### Analysis of Expenditure (continued) 支出分析(續)

For the year ended 31 March 2016 截至二零一六年三月三十一日止年度

	2016 HK\$ 港幣	2015 HK\$ 港幣
<b>DIRECT ACCREDITATION/CONSULTANCY COSTS</b>		
直接評審／顧問成本		
Accreditation costs 評審成本	9,587,987	7,509,480
Qualifications Register costs 資歷名冊成本	2,037,133	2,393,331
	<b>11,625,120</b>	9,902,811
<b>COUNCIL MEETING AND COMMITTEE EXPENSES</b>		
本局會議及委員會支出		
Air passages 機票	272,555	288,005
Honorarium payments 酬金付款	246,390	208,000
Hotel accommodation 酒店住宿費	91,762	75,856
Working lunches and dinners 公務午飯和晚飯支出	193,582	29,686
Subsistence allowance 零用金	29,250	24,050
Transport and miscellaneous expenses 交通費和雜費	51,844	29,891
	<b>885,383</b>	655,488
<b>TOTAL EXPENDITURE 支出總額</b>	<b>89,421,343</b>	79,792,465

# Appendices

## 附錄

### List of Council Members (1 April 2015 to 30 September 2015)

#### Chairman

**The Honourable Martin LIAO Cheung-kong, SBS, JP**  
Barrister  
Martin Liao Barrister

#### Vice-Chairman

**Ir Dr Alex CHAN Siu-kun, BBS**  
Managing Director  
Applied Technology Integration Limited

#### Non-local Members

**Ms Ann DOOLETTE**  
Education Consultant  
AUSTRALIA

#### Ms Aileen PONTON

Chief Executive  
Scottish Credit & Qualifications  
Framework  
The United Kingdom

#### Professor Mala SINGH

Professor Extraordinaire  
Centre for Higher Education Research,  
Teaching and Learning  
Rhodes University  
SOUTH AFRICA

#### Professor Andrew WALDER

Professor of Sociology and  
Senior Fellow  
Department of Sociology  
Stanford University  
USA

### 評審局成員名單 (2015年4月1日至 2015年9月30日)

#### 主席

**廖長江議員, SBS, JP**  
廖長江大律師事務所  
大律師

#### 副主席

**陳兆根博士, BBS**  
應科有限公司  
董事總經理

#### 非本地成員

**Ms Ann DOOLETTE**  
Education Consultant  
AUSTRALIA

#### Ms Aileen PONTON

Chief Executive  
Scottish Credit & Qualifications  
Framework  
The United Kingdom

#### Professor Mala SINGH

Professor Extraordinaire  
Centre for Higher Education Research,  
Teaching and Learning  
Rhodes University  
SOUTH AFRICA

#### Professor Andrew WALDER

Professor of Sociology and  
Senior Fellow  
Department of Sociology  
Stanford University  
USA

# Appendices

## 附錄

### Local Members

**Mr Roger Thomas BEST, JP**

**Professor Chetwyn CHAN Che-hin**

Chair Professor  
Department of Rehabilitation Sciences  
The Hong Kong Polytechnic University

**Mr Albert CHOW Hing-pong**

Head of Academic Quality Assurance  
The Hong Kong Polytechnic University

**Professor HAU Kit-tai, BBS, MH, JP**

Choh-Ming Li Professor of Educational Psychology  
The Chinese University of Hong Kong

**Ir Dr David HO Chi-shing, JP**

Group General Manager  
Hong Kong Ferry (Holdings) Company Limited

**Dr LAM Ching-choi, BBS, JP**

Chief Executive Officer  
Haven of Hope Christian Service

**Professor Paul LAM Kwan-sing, SBS, JP**

Chief-of-Staff (Vice-President)  
City University of Hong Kong

**Ms Carrie LEUNG Ka-lai**

Chief Executive Officer  
The Hong Kong Institute of Bankers

**Professor Arthur MAK Fuk-tat**

Programme Director and Division Head  
Biomedical Engineering  
The Chinese University of Hong Kong

**Professor PONG Ting-chuen**

Professor of Computer Science and Engineering  
The Hong Kong University of Science and Technology

### 本地成員

**Mr Roger Thomas BEST, JP**

**陳智軒教授**

香港理工大學  
康復治療科學系  
講座教授

**周慶邦先生**

香港理工大學  
學術質素保證部主管

**侯傑泰教授, BBS, MH, JP**

香港中文大學  
教育心理學卓敏講座教授

**何志盛博士工程師, JP**

香港小輪(集團)有限公司集團  
總經理

**林正財醫生, BBS, JP**

基督教靈實協會  
行政總裁

**林群聲教授, SBS, JP**

香港城市大學  
秘書長(副校長)

**梁嘉麗女士**

香港銀行學會  
行政總裁

**麥福達教授**

香港中文大學  
生物醫學工程  
學部主任及課程主任

**龐鼎全教授**

香港科技大學  
計算機科學及工程學系教授

# Appendices

## 附錄

### Ex-officio Members

#### Mr Brian LO Sai-hung, JP

Deputy Secretary for Education  
(Representing the Permanent Secretary for Education)

#### Professor William LEE Keng-mun (until 13 July 2015)

Executive Director  
Hong Kong Council for Accreditation of Academic and Vocational  
Qualifications

## List of Council Members (1 October 2015 to 31 March 2016)

### Chairman

#### Ir Dr Alex CHAN Siu-kun, BBS

Managing Director  
Applied Technology Integration Limited

### Vice-Chairman

#### Mr Roger Thomas BEST, JP

### Non-local Members

#### Mr James CALLEJA

Director  
European Centre for the Development  
of Vocational Training  
GREECE

#### Ms Jane von DADELSZEN

Education and Government Policy  
Consultant  
NEW ZEALAND

#### Ms Ann DOOLETTE

Education Consultant  
AUSTRALIA

#### Professor Andrew WALDER

Professor of Sociology and  
Senior Fellow  
Department of Sociology  
Stanford University  
USA

### 當然成員

#### 盧世雄先生, JP

教育局副秘書長  
(教育局常任秘書長代表)

#### 李經文教授(至2015年7月13日)

香港學術及職業資歷評審局  
總幹事

## 評審局成員名單 (2015年10月1日至 2016年3月31日)

### 主席

#### 陳兆根博士, BBS

應科有限公司  
董事總經理

### 副主席

#### Mr Roger Thomas BEST, JP

### 非本地成員

#### Mr James CALLEJA

Director  
European Centre for the Development  
of Vocational Training  
GREECE

#### Ms Jane von DADELSZEN

Education and Government Policy  
Consultant  
NEW ZEALAND

#### Ms Ann DOOLETTE

Education Consultant  
AUSTRALIA

#### Professor Andrew WALDER

Professor of Sociology and  
Senior Fellow  
Department of Sociology  
Stanford University  
USA

# Appendices

## 附錄

**Dr Bryan MAGUIRE**

Director of Quality Assurance  
Quality and Qualifications Ireland  
IRELAND

**Local Members****Professor Chetwyn CHAN Che-hin**

Chair Professor  
Department of Rehabilitation Sciences  
The Hong Kong Polytechnic University

**Ir Francis CHENG Cho-ying, MH**

Director & General Manager (Generation)  
The Hong Kong Electric Co. Ltd.

**Mr Albert CHOW Hing-pong**

Head of Academic Quality Assurance  
The Hong Kong Polytechnic University

**Professor HAU Kit-tai, BBS, MH, JP**

Choh-Ming Li Professor of Educational Psychology  
The Chinese University of Hong Kong

**Dr LAM Ching-choi, BBS, JP**

Chief Executive Officer  
Haven of Hope Christian Service

**Professor Paul LAM Kwan-sing, SBS, JP**

Chief-of-Staff (Vice-President)  
City University of Hong Kong

**Ms Carrie LEUNG Ka-lai**

Chief Executive Officer  
The Hong Kong Institute of Bankers

**Professor Dennis NG Kee-pui**

Associate Vice-President  
University Dean of Students  
The Chinese University of Hong Kong

**Professor PONG Ting-chuen**

Professor of Computer Science and Engineering  
The Hong Kong University of Science and Technology

**Dr Bryan MAGUIRE**

Director of Quality Assurance  
Quality and Qualifications Ireland  
IRELAND

**本地成員****陳智軒教授**

香港理工大學協理副校長(學與教)  
康復治療科學系講座教授

**鄭祖瀛先生, MH**

香港電燈有限公司  
董事兼發電科總經理

**周慶邦先生**

香港理工大學  
學術質素保證部主管

**侯傑泰教授, BBS, MH, JP**

香港中文大學  
教育心理學卓敏講座教授

**林正財醫生, BBS, JP**

基督教靈實協會  
行政總裁

**林群聲教授, SBS, JP**

香港城市大學  
秘書長(副校長)

**梁嘉麗女士**

香港銀行學會  
行政總裁

**吳基培教授**

香港中文大學  
協理副校長  
大學輔導長

**龐鼎全教授**

香港科技大學  
計算機科學及工程學系教授



# Appendices

## 附錄

### **Professor Paul TAM Kwong-hang**

Provost and Deputy Vice-Chancellor  
The University of Hong Kong

### **Mr Wilfred WONG Kam-pui, JP**

Senior Head of HR & Administration, City Super Group  
Managing Director  
Resolutions HR & Business Consultancy Co. Ltd.

### **Ex-officio Members**

#### **Mr Brian LO Sai-hung, JP**

Deputy Secretary for Education  
(Representing the Permanent Secretary for Education)

#### **Ms Dorte KRISTOFFERSEN (since 2 Nov 2015)**

Executive Director  
Hong Kong Council for Accreditation of Academic and Vocational  
Qualifications

### **譚廣亨教授**

香港大學  
首席副校長

### **黃錦沛先生, JP**

City Super Group 人力資源及  
行政部高級主管  
雋思人才及商務顧問有限公司  
常務董事

### **當然成員**

#### **盧世雄先生, JP**

教育局副秘書長  
(教育局常任秘書長代表)

#### **Dorte KRISTOFFERSEN 女士**

(由2015年11月2日開始)  
香港學術及職業資歷評審局  
總幹事

## Terms of Reference of Committees

### Qualifications and Accreditation Committee (QAC)

#### **Terms of Reference**

- (a) To consider and make recommendations to the Council on accreditation policies, criteria and procedures relevant to the Hong Kong Council for Accreditation of Academic and Vocational Qualification's (HKCAAVQ) statutory roles as the Accreditation Authority under the Qualifications Framework and those relevant to non-QF-related accreditation/quality assurance services.
- (b) To consider and make recommendations to the Council on policies and procedures for maintaining the Qualifications Register (QR) in fulfilment of HKCAAVQ's statutory roles as the QR Authority.

## 常設委員會職權範圍

### 資歷及評審委員會

#### **職權範圍**

- (a) 研究評審政策、準則及程序，並向評審局大會提出建議，以履行評審局作為資歷架構下評審當局的法定職能，及評審局的其他服務。
- (b) 研究有關管理資歷名冊的政策及程序，並向評審局大會提出建議，以履行評審局作為資歷名冊當局的法定職能。

# Appendices

## 附錄

(c) To consider and make recommendations to the Council on policies, criteria and procedures for undertaking assessments in regard to:

- Non-local courses
- Continuing Education Fund (CEF) reimbursable courses
- Continuing Professional Development (CPD) courses
- Individual qualifications
- Any other relevant activities

(d) To consider and advise the Council on any other matters concerning or affecting HKCAAVQ's accreditation, assessment and consulting services.

(e) To make recommendations to the Council on such matters within QAC's remit as they arise.

(c) 研究、檢討及審批下列評核服務的政策、準則及程序，並向評審局大會提出建議：

- 非本地課程評核
- 持續進修基金課程評核
- 持續專業培訓計劃的課程評核
- 個人學歷評估
- 其他相關工作

(d) 就任何其他有關或影響評審局評審、評核及顧問服務的事宜進行研究及提交建議。

(e) 在資歷及評審委員會職權範圍內適當地就其他事宜向評審局大會提交建議。

### Membership (As of 31 March 2016)

Professor PONG Ting-chuen (Chair)  
 Mr Albert CHOW Hing-pong (Deputy Chair)  
 Mr Roger Thomas BEST, JP  
 Professor James CALLEJA  
 Ir Dr Alex CHAN Siu-kun  
 Professor Chetwyn CHAN Che-hin  
 Ir Francis CHENG Cho-ying  
 Ms Jane von DADELSZEN  
 Ms Ann DOOLETTE  
 Professor HAU Kit-tai, BBS, MH, JP  
 Dr LAM Ching-choi, BBS, JP  
 Professor Paul LAM Kwan-sing, SBS, JP  
 Ms Carrie LEUNG Ka-lai  
 Dr Bryan MAGUIRE  
 Professor Dennis NG Kee-pui  
 Professor Paul TAM Kwong-hang  
 Professor Andrew WALDER  
 Mr Wilfred WONG Kam-pui, JP  
 Ms YONG Pui-wan, Pecvin  
 (Education Bureau, Principal Assistant Secretary,  
 representative of Permanent Secretary for Education)  
 Ms Dorte KRISTOFFERSEN  
 (Executive Director of HKCAAVQ)

### 成員(截至2016年3月31日)

龐鼎全教授(主席)  
 周慶邦先生(副主席)  
 Mr Roger Thomas BEST, JP  
 Professor James CALLEJA  
 陳兆根博士  
 陳智軒教授  
 鄭祖瀛先生  
 Ms Jane von DADELSZEN  
 Ms Ann DOOLETTE  
 侯傑泰教授, BBS, MH, JP  
 林正財醫生, BBS, JP  
 林群聲教授, SBS, JP  
 梁嘉麗女士  
 Dr Bryan MAGUIRE  
 吳基培教授  
 譚廣亨教授  
 Professor Andrew WALDER  
 黃錦沛先生, JP  
 翁佩雲女士  
 教育局首席助理秘書長  
 (教育局常任秘書長代表)  
 Ms Dorte KRISTOFFERSEN  
 (香港學術及職業資歷評審局總幹事)

# Appendices

## 附錄

### Finance Committee (FC)

#### Terms of reference

- (a) To consider and recommend, for the Council's endorsement, the annual budget of the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ), including any subsequent adjustments thereof.
- (b) To consider the medium and long term financial plans of HKCAAVQ.
- (c) To keep under review the financial position of HKCAAVQ, including its return on investment and fee charging policy, and make recommendations to the Council as appropriate.
- (d) To receive, consider and recommend, for the Council's approval, the audited financial statements.
- (e) To recommend, for the Council's approval, the appointment of Auditors.
- (f) To monitor available cash balances and make recommendations concerning the liquidation of investments to ensure that an appropriate level of cash reserves is maintained.
- (g) To periodically review internal controls of HKCAAVQ as they relate to financial and accounting matters.
- (h) To make recommendations to the Council on such matters within FC's remit as they arise.

### 財務委員會

#### 職權範圍

- (a) 商討評審局的年度預算，包括隨後的調整，並提交評審局大會審批。
- (b) 研究評審局的中期和長期財務計劃。
- (c) 適時檢討評審局的財務狀況，包括投資回報和收費政策，並恰當地向評審局大會提交建議。
- (d) 接收及討論核數師審核的財務報表，並向評審局大會提出審批建議。
- (e) 對核數師的委任提出建議，並提交評審局大會通過。
- (f) 監察評審局的可動用現金結餘及對相關投資之變現提出建議，以確保現金儲備維持合適的水平。
- (g) 定期檢討評審局中與財務及會計相關的內部監控。
- (h) 在財務委員會職權範圍內適當地就其他事宜向評審局大會提交建議。

# Appendices

## 附錄

### Membership (As of 31 March 2016)

Mr Roger Thomas BEST, JP (Chair)  
Ir Francis CHENG Cho-ying (Deputy Chair)  
Professor PONG Ting-chuen  
Mr Albert CHOW Hing-pong  
Ms Jane von DADELSZEN  
Professor Paul LAM Kwan-sing, SBS, JP  
Ms Carrie LEUNG Ka-lai  
Dr Bryan MAGUIRE  
Professor Paul TAM Kwong-hang  
Professor Andrew WALDER  
Ms YONG Pui-wan, Pecvin  
(Education Bureau, Principal Assistant Secretary,  
representative of Permanent Secretary for Education)  
Ms Dorte KRISTOFFERSEN  
(Executive Director of HKCAAVQ)

### Personnel and Administration Committee (PAC)

#### Terms of reference

- (a) To keep under review the staffing structure of the Secretariat.
- (b) To monitor human resources policies and practices of the Hong Kong Council for Accreditation of Academic and Vocational Qualification and to recommend changes when necessary, paying particular attention to staff development and training, the remuneration package and matters of staff welfare.
- (c) To consider adjustments to the staff salary based on the outcomes of the annual performance appraisal and development review.
- (d) To keep under review the administrative efficiency of the Secretariat.
- (e) To make recommendations to the Council on such matters within PAC's remit as they arise.

### 成員(截至2016年3月31日)

Mr Roger Thomas BEST, JP (主席)  
鄭祖瀛先生(副主席)  
龐鼎全教授  
周慶邦先生  
Ms Jane von DADELSZEN  
林群聲教授, SBS, JP  
梁嘉麗女士  
Dr Bryan MAGUIRE  
譚廣亨教授  
Professor Andrew WALDER  
翁佩雲女士  
教育局首席助理秘書長  
(教育局常任秘書長代表)  
Ms Dorte KRISTOFFERSEN  
(香港學術及職業資歷評審局總幹事)

### 人事及行政委員會

#### 職權範圍

- (a) 適時檢討秘書處的人事架構。
- (b) 監察評審局的人力資源政策及制度，尤其關注員工的發展和培訓、薪酬及福利事宜，並在必要時提出修改建議。
- (c) 根據年度表現評價及發展評審的結果，研究員工薪酬的調整。
- (d) 適時檢討秘書處的行政效率。
- (e) 在人事及行政委員會職權範圍內適當地就其他事宜向評審局大會提交建議。

# Appendices

## 附錄

### Membership (As of 31 March 2016)

Ms Carrie LEUNG Ka-lai (Chair)  
Dr LAM Ching-choi, BBS, JP (Deputy Chair)  
Professor James CALLEJA  
Ir Dr Alex CHAN Siu-kun  
Professor Chetwyn CHAN Che-hin  
Ms Jane von DADELSZEN  
Ms Ann DOOLETTE  
Professor HAU Kit-tai, BBS, MH, JP  
Professor Dennis NG Kee-pui  
Mr Wilfred WONG Kam-pui, JP  
Ms YONG Pui-wan, Pecvin  
(Education Bureau, Principal Assistant Secretary,  
representative of Permanent Secretary for Education)  
Ms Dorte KRISTOFFERSEN  
(Executive Director of HKCAAVQ)

### 成員(截至2016年3月31日)

梁嘉麗女士(主席)  
林正財醫生, BBS, JP(副主席)  
Professor James CALLEJA  
陳兆根博士  
陳智軒教授  
Ms Jane von DADELSZEN  
Ms Ann DOOLETTE  
侯傑泰教授, BBS, MH, JP  
吳基培教授  
黃錦沛先生, JP  
翁佩雲女士  
教育局首席助理秘書長  
(教育局常任秘書長代表)  
Ms Dorte KRISTOFFERSEN  
(香港學術及職業資歷評審局總幹事)



## **Hong Kong Council for Accreditation of Academic and Vocational Qualifications** **香港學術及職業資歷評審局**


10 Siu Sai Wan Road, Chai Wan, Hong Kong  
香港柴灣小西灣道10號

Tel 電話: (852) 3658 0000

Fax 傳真: (852) 2845 9910

E-mail 電郵: [info@hkcaavq.edu.hk](mailto:info@hkcaavq.edu.hk)

Website 網頁: <http://www.hkcaavq.edu.hk>

 The annual report is printed on recycled paper 本年報採用環保紙印製

Copyright ©2016 Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ). All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, without the prior written permission of HKCAAVQ.

©2016 香港學術及職業資歷評審局版權所有。未得香港學術及職業資歷評審局事先書面批准，不得以電子、機械、影印、錄音或任何其他形式或方法，將本刊物的任何部分複製、傳送或儲存於檢索系統之內。

