



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

Shaping the Future

Annual Report

2016/17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

評審局通過提供高效率的質素保證服務，致力確保香港資歷架構的認受性，提升本地教育及培訓的水平。

Contents 目錄

Highlights of the Year 年度剪影	2
Chairman's Message 主席序言	6
Executive Director's Report 總幹事報告	9
The Council 評審局	12
The Secretariat 秘書處	18
Operational Review 工作報告	19
■ Accreditation 評審服務	20
■ Academic Accreditation 學術評審	25
■ Vocational and Professional Accreditation 職業及專業資歷評審	31
■ Assessment 評核服務	39
■ Qualifications Assessment 學歷評估	46
■ Qualifications Framework and Qualifications Register 資歷架構及資歷名冊	52
■ Research, Training & Consultancy 研究、培訓及顧問服務	57
■ Engagement and Collaboration 對外連繫和合作	64
Financial Report 財務報告	73
Appendix 附錄	
■ Terms of Reference of Committees 常設委員會職權範圍	121

Highlights of the Year 年度剪影



“Institutional Review Manual for Private University Title” published

發佈《院校評審手冊(私立大學名銜申請)》

Following the Government's “Roadmap for Becoming a Private University” and with the feedback collected from key stakeholders, HKCAAVQ developed and published the Institutional Review (IR) Manual for Private University Title.

More details can be found here: <https://www.hkcaavq.edu.hk/en/news/publication-of-institutional-review-manual-for-private-university-title>

評審局按照政府公佈的「成立私立大學的路線圖」及考慮從持份者收集得來的意見，制定及發佈《院校評審手冊(私立大學名銜申請)》。

詳情請瀏覽以下網頁：<https://www.hkcaavq.edu.hk/zh/news/publication-of-institutional-review-manual-for-private-university-title>

15 September 2016

2016年9月15日

22 April 2016
2016年4月22日

The MTR Academy's first programme accredited 港鐵學院首個課程獲評審資格

Established after the Chief Executive's Policy Address 2014, the MTR Academy has sought HKCAAVQ's accreditation of its first Advanced Diploma in Railway Engineering programme at QF Level 4.

港鐵學院於行政長官公佈2014年施政報告後成立，該學院委聘評審局進行評審，其首個鐵路工程高級文憑課程取得資歷架構第四級別的評審資格。



HKCAAVQ signed Memorandum of Understanding with ASQA

評審局與澳洲技能品質署簽署合作備忘錄



HKCAAVQ and the Australian Skills Quality Authority (ASQA) entered into a Memorandum of Understanding (MoU). ASQA is the national regulator for Australia's vocational education and training (VET) sector, and the first VET regulator/quality assurance agency with which HKCAAVQ enters into a MoU.

More details can be found here: <https://www.hkcaavq.edu.hk/en/news/hkcaavq-builds-partnership-with-the-australian-skills-quality-authority>

評審局與澳洲技能品質署簽署諒解備忘錄。澳洲技能品質為澳洲職業教育及培訓界別的監管機構，亦是首個與評審局簽署合作備忘錄的職業教育監管／質素保證機構。

詳情請瀏覽以下網頁：<https://www.hkcaavq.edu.hk/zh/news/hkcaavq-builds-partnership-with-the-australian-skills-quality-authority>

1 – 3 November 2016

2016年11月1-3日

18 October 2016

2016年10月18日



Indonesia APEC Quality Assurance in Online Education Workshop: presentation titled "Good practice in Online Programme Accreditation"

評審局代表赴印尼出席由亞太經濟合作組織舉辦的網絡教育質素保證工作坊，演講主題為「網絡課程評審的優良操作模式作業」

The APEC Quality Assurance in Online Education workshop was hosted by the Department of Education and Training, Australian Government and Asia Pacific Economic Cooperation (APEC) on 1-3 November 2016 in Bali, Indonesia.

Presentations were made by Prof Pong Tin-chuen (Professor of Computer Science and Engineering of HKUST and HKCAAVQ Council member) and Dr Joe Hong (Registrar (Academic Accreditation and Assessment) of HKCAAVQ) in respect of accreditation of online learning programmes.

由亞太經濟合作組織及澳洲教育及培訓部聯合舉辦的網絡教育質素保證工作坊，於2016年11月1-3日在印尼巴厘舉行。香港教技大學計算機科學及工程學系教授兼評審局大會成員龐鼎全教授，及評審局評審主任（學術評審及評核）康慶祥博士，於會議上發表關於網絡課程評審的演講。

Conference on Enhancing Student Learning Experience (co-organised with FSTE)

與自資高等教育聯盟合辦會議提升學生學習體驗



HKCAAVQ and the Federation for Self-financing Tertiary Education (FSTE) jointly organised a conference on the topic 'Enhancing the student learning experience' on 17 November 2016.

More details can be found here: <https://www.hkcaavq.edu.hk/en/events/joint-conference-on-enhancing-the-student-learning-experience>

評審局與自資高等教育聯盟合作於2016年11月17日舉辦會議，主題為「提升學生學習體驗」。

詳情請瀏覽以下網頁：<https://www.hkcaavq.edu.hk/zh/events/joint-conference-on-enhancing-the-student-learning-experience>

Commencing from November 2016

自2016年11月開始

17 November 2016

2016年11月17日

QESS-funded project: CAT database project kicked off

評審局獲「質素提升支援計劃」資助展開學分累積及轉移中央資料庫項目

Funded by the Government's Quality Enhancement Support Scheme, the project was launched to create a centralised database to capture Credit Accumulation and Transfer (CAT) information and articulation arrangements on the Qualifications Register (QR).

評審局獲「質素提升支援計劃」資助，以資歷名冊為平台，展開學分累積及轉移中央資料庫的項目。

HKCAAVQ joined Cross-border Quality Assurance Network

評審局加入跨境高等教育質量保障協作網絡組織

HKCAAVQ joined the Cross-border Quality Assurance Network (CBQAN) as one of its founding members. CBQAN was established by the China Academic Degrees and Graduate Education Development Center (CDGDC).

評審局加入跨境高等教育質量保障協作網絡組織，成為其創會成員。該組織由中國教育部學位與研究生教育發展中心成立。



February 2017

2017年2月

20-21 December 2016

2016年12月20-21日



QESS-funded project: QAOK launched

評審局獲「質素提升支援計劃」資助推出質素保證網上知識庫

Funded by the Government's Quality Enhancement Support Scheme (QESS), HKCAAVQ launched the Quality Assurance Online Knowledgebase (QAOK) in February 2017 to disseminate good practices identified from forums and workshops and the Quality Assurance Council's quality audits of local publicly funded universities.

評審局獲「質素提升支援計劃」資助，於2017年2月推出質素保證網上知識庫，知識庫內提供由論壇、工作坊以及質素保證局對本地受資助大學進行的核證蒐集得來的優良操作模式。

Chairman's Message

主席序言



Chairman
Ir Dr Alex CHAN Siu-kun, BBS
主席
陳兆根博士，BBS

Welcome to the 2016/17 HKCAAVQ Annual Report. As I look back at the achievements we have made over the past year, I am pleased to share with you what I consider to be the highlights of our new initiatives taken to respond to the challenges arising from the evolving education and training landscape.

HKCAAVQ has all along been giving our steadfast support for the development of the Qualifications Framework (QF) since its establishment in 2008. We are privileged to have been given a unique role to safeguard the credibility of qualifications under the QF which allows the public to make an informed decision about their study choices. Since the launch of the QF, the total number of quality assured qualifications has grown steadily and the number of HKCAAVQ accredited qualifications has reached 4,333 by 31 March 2017, among which the vocational qualifications account for over 80%.

歡迎閱覽香港學術及職業資歷評審局2016/17年報。去年評審局在各方面的工作均取得一定成績。面對教育與培訓界別迅速發展所帶來的挑戰，評審局積極回應，開拓新猷，當中有幾項重要工作特別值得在此一提。

資歷架構自2008年成立以來，評審局一直大力支持其發展。我們很榮幸獲委以重任，通過質素保證工作確保資歷架構的信譽，使公眾能夠為其進修選擇作出知情的決定。資歷架構自推出至今，獲質素保證的資歷數目一直平穩增長。截至2017年3月31日，經評審局評審的資歷達4,333個，其中職業資歷所佔比率超過八成。

HKCAAVQ has been supportive of the Government's policies for the promotion and continuous development of vocational and professional education and training (VPET) in Hong Kong. In the past year, we have been more proactive in approaching industry bodies and organisations to explain to them the benefits of accreditation and present our training services. In parallel, we are encouraged to see that an increasing number of public entities and government departments are recognising the importance of seeking the QF recognition and having qualifications listed on the Qualifications Register (QR). These public entities and government departments are seeking HKCAAVQ's advice and actively taking steps towards benchmarking their training programmes against the QF standards through accreditation. This demonstrates the value of the quality assurance process in connecting professional industry training with a well-developed qualifications framework to provide a structured pathway for Hong Kong's manpower development.

To cater for the needs of the growing number of VPET operators, HKCAAVQ is also stepping up our training efforts and are designing more workshops on specific topics relevant particularly to the VPET sector such as the development of Specification of Competency Standards (SCS) based programmes and the use of QF Credit. In June 2017, we would also support the Education Bureau and the Vocational Training Council in the organisation of the Vocational and Professional Education and Training International Conference, also known as the "VPET Connex". We also attach great importance to learn from good practices internationally and we are pleased to have added the Australian regulator for vocational education, the Australian Skills and Quality Agency, ASQA, to the list of international partners.

HKCAAVQ is mindful of its statutory roles and obligations as the sole Accreditation Authority and QR Authority in Hong Kong. To ensure we continue to meet our objectives and public expectations, it is important that we keep abreast of the new developments, and remain innovative in delivering our services. The launch of the Quality Assurance Online Knowledgebase (QAOK) earlier this year is one of the examples of our commitment to share knowledge with and promote good practices among stakeholders.

評審局積極支持政府推動持續發展職業專才教育的政策。在過去一年，我們更加主動地接觸不同行業團體和組織，向他們闡述評審的益處，以及提供相關的培訓服務。與此同時，越來越多公營機構和政府部門亦開始意識到取得資歷架構認可及將資歷上載到資歷名冊的重要性。評審局很高興能夠為這些機構和部門提供意見，並樂見他們正逐步朝著這個方向邁進，期望最終通過評審使其培訓課程符合資歷架構的標準。通過評審程序，和資歷架構認可，專業培訓項目可為本地人力資源發展提供有系統的進修階梯。

近年職業專才教育營辦者的數目不斷上升，為配合業界的需要，評審局加強培訓工作，特別針對職業專才教育界別所關注的議題設計更多培訓工作坊，例如能力標準說明為本課程的發展和資歷學分的應用等。在2017年6月，我們協助教育局和職業訓練局舉辦職業專才教育國際研討會(VPET Connex)。評審局一向重視向海外質素保證機構汲取經驗，本年度我們很高興與專責澳洲職業教育的監管機構澳洲技能品質署(ASQA)簽訂協議，成為我們的國際合作夥伴。

評審局時刻不忘我們作為香港唯一評審當局和資歷架構當局的法定職能與責任。為確保我們能持續達到目標及滿足公眾的期望，我們在提供服務時必須與時俱進，保持創新的思維。年初我們推出的質素保證網上知識庫，正好展現我們與持份者分享知識、推動優良操作模式的承擔。

Chairman's Message 主席序言

Quality education and training is at the heart of everything HKCAAVQ does, and it is what drives our continuous dialogue with stakeholders across disciplines and industries. I would like to take this opportunity to express my gratitude to my fellow Council Members, the management and staff of the Secretariat in working with dedication to fulfil HKCAAVQ's mission. However, our achievements would not be possible without the interaction and support from our many partners in Hong Kong and overseas. I look forward to our continued collaboration in the years to come to take our education and training environment to new heights.



Ir Dr Alex CHAN Siu-kun, BBS
Chairman

評審局一切工作均以提升教育與培訓的質素為依歸，為此我們努力不懈地與不同界別和行業的持份者保持溝通。我衷心感謝評審局大會的成員、秘書處的管理層和所有同事的努力，讓評審局得以有效履行其使命。然而，評審局的成功還有賴我們與眾多本地和海外合作伙伴的交流及他們的支持。我期望在未來的歲月能夠繼續和各界衷誠合作，一同推動本地教育和培訓事業邁向新高峰。



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 education scene in Hong Kong continues to be vibrant, impacted by new government policies, operator initiatives, international trends, and the increasingly diverse needs of students and the wider community. It is important for the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) as the statutory quality assurance body to be able to effectively respond to the latest developments of the self-financed education sector and support the demands of the society for quality higher and vocational education. With this priority in mind HKCAAVQ has over the past two years initiated a number of policy initiatives and as well as developed tools that aim at addressing the evolving needs of our stakeholders.

隨著政府新政策的推行、課程營辦者的努力、環球趨勢的改變，並在學生以至廣大社會的不同需要驅使下，香港教育環境繼續保持活力，並向前發展。香港學術及職業資歷評審局（評審局）作為法定質素保證機構，首要重任是要有效回應自資教育界別的新發展，以及支持社會對高質素高等教育與職業專才教育的需求。過去兩年，我們努力推行新政策、制定及完善質素保證工具，目的就是要回應持份者不斷演變的需求。

Since 2014 HKCAAVQ has been strengthening its IT infrastructure. Although a number of the benefits are not directly visible to our stakeholders the infrastructure project streamlines the accreditation and assessment processes and provides specialists, assessors and HKCAAVQ staff with easy access to information from operators. The IT infrastructure also enables us to systematise data about operators that is critical for us to introduce new policies, improve existing processes and ensure that our processes focus on the areas that require attention. An important example of such an initiative is the full implementation of the differentiation approach to accreditation that was approved by the Council in December 2016 and will be rolled out in the financial year 2017-18.

The purpose of the accreditation tests that HKCAAVQ performs as the accreditation authority is to assess operators' competence to operate and offer programmes that meet QF standards. For HKCAAVQ to accredit an operator or a learning programme we must have confidence that the operator is competent to manage its programmes while meeting the minimum quality requirements. This is the gate-keeping role HKCAAVQ performs under the AAVQ Ordinance. It is equally important for HKCAAVQ to perform a capacity building role, i.e. what we often refer to as our gate-opening role. We perform this role through a range of means such as publication of guidelines and guidance notes, and organisation of training workshops and seminars. We develop and introduce new training events as the stakeholders' needs evolve. Workshops for operators seeking Programme Area Accreditation and Institutional Review for Private University title are two such examples.

Accreditation is not an end in itself. It is a means to ensure that students receive quality education that meets certain standards and the learning programmes available to students are continuously improved to be up-to-date. HKCAAVQ is now making summary reports of all accreditation exercises conducted as part of the Four-stage QA process available to the public on the HKCAAVQ website. A total of 554 accreditation reports had been published by 31 March this year. We are on track of meeting the goal set by the HKCAAVQ Council in 2016 of publishing full accreditation reports in 2018. Another critical source of information for students about quality assured learning programmes available in Hong Kong is the QR. HKCAAVQ is responsible for managing the QR in its capacity of QR Authority. The information made available on the QR continues to expand, with enhanced information about industries and branches of listed learning programmes made available in early 2017.

評審局自2014年開始加強資訊科技基礎建設。雖然這些基建項目的益處對持份者來說並非顯而易見，但它們著實簡化了評審和評核程序，方便評審局專家、評核人員和本局職員存取營辦者所提供的資料。這些基建項目亦讓我們可以有系統地進行數據分析，從而協助我們推行新政策、改善現行工作模式，以及確保我們能聚焦於需要關注的議題上。評審局大會於2016年12月通過以區別方式進行評審，並於2017/18財政年度落實推行，正好說明資訊科技基建項目所衍生的效益。

評審局作為評審當局進行評審考核之目的，在於審核營辦者是否有能力營運及開辦達到資歷架構標準的課程。評審局在《學術及職業資歷評審條例》下擔當重要的「把關」角色：我們評審一個營辦者或課程時，必須確保營辦者有能力管理其課程，並且符合基本的質素要求。同樣重要的是，我們作為開啟門口者，致力扶助業界發展自身的質素保證能力。評審局透過發佈指引和須知、舉辦培訓活動和研討會等以支援業界。隨著持份者的需求不斷演化，評審局會適時更新培訓活動的主題和內容，例如近期我們特別為準備申請學科範圍評審及為申請大學名銜而進行院校評審的營辦者提供專題工作坊。

評審本身並不是一個目的，而是一個途徑，使得學員可以得到有質素並符合特定標準的教育，而課程本身亦會不斷更新和改良。評審局在網站公開評審報告摘要，涵蓋四階段質素保證程序的所有評審活動。截至今年3月31日，我們已上載了554份評審報告摘要。我們正按照評審局大會在2016年設下的目標——於2018年開始公開完整評審報告作出準備。除本局網站外，資歷名冊是另一個記錄在香港獲質素保證課程的重要資料庫。作為資歷名冊當局，評審局負責管理該名冊。資歷名冊的資歷數量持續增加，自2017年初開始，公眾人士更可於名冊上搜尋有關課程所屬的「行業」及「行業分支」資訊。

In February HKCAAVQ launched an online knowledgebase, QAOK, that contains good quality assurance practices, identified through international and local sources. It is a free resource for institutions seeking inspiration to improve their internal quality assurance capability. The development of QAOK would not have been possible without the contributions of and support from Hong Kong higher education institutions and international experts. I hope it will be a valuable tool for the education and training sector.

It is one of HKCAAVQ's strategic objectives to be a nationally and globally recognised quality assurance agency. Our engagement work is an important means to ensure that we stay up-to-date with best practices in external quality assurance. To this end we have established two liaison panels. The purpose of the panels is to constitute a platform for dialogue and exchange between HKCAAVQ and representatives of the academic and vocational education sectors. This platform for exchange is in addition to our annual operator surveys that collect valuable feedback and information on the conduct and quality of accreditation exercises. I am also delighted to be able to report that we have worked with the Federation of Self-financed Tertiary Education and the Quality Assurance Council (QAC) of the University Grants Committee to strengthen the quality assurance culture in Hong Kong through a jointly organised conference and with QAC's contribution of commendations from its two rounds of university audits to the QAOK. I look forward to our continued cooperation in the years to come.

In the Annual Report 2015-16 we covered the launch of the review of our Standards and Criteria. The review is progressing according to plan with the revised Standards to be approved by the HKCAAVQ Council in the first half of 2018. I want to take this opportunity to thank our stakeholders for their support in the research phase of the review. We look forward to equally constructive input in the public consultation phase that will commence in June 2017.

評審局於今年二月推出「質素保證網上知識庫」，蒐集本地及國際有關質素保證的優良作業模式，免費為院校提供資訊，藉以提升他們對質素保證工作的認識和相關能力。「質素保證網上知識庫」的建立有賴香港高等院校和國際專家的支持和貢獻。我期望它成為教育與培訓界別一個重要的工具。

評審局其中一個策略目標是要成為全國和世界公認的獨立質素保證機構。我們十分重視對外連繫工作，務求使我們的外部質素保證工作能夠與時並進，與國際的最佳工作模式接軌。為此我們成立了兩個聯絡小組，為評審局與學術及職業教育界別的代表構建對話的平台。除了設立聯絡小組外，我們每年都會就評審活動的安排和工作水平進行問卷調查，收集持份者寶貴的意見。本年度我們很高興和自資高等教育聯盟及大學教育資助委員會轄下的質素保證局聯合舉辦一個會議，推廣本地質素保證文化。此外，我們很高興獲得質素保證局同意，將其兩輪質素核證報告中的讚揚部分上載到「質素保證網上知識庫」上。我期待大家在未來的歲月繼續保持緊密合作。

在2015-16年報裡我們提到評審標準及準則的檢討工作經已展開。有關工作正在按計劃進行，評審標準的修訂本將會於2018年上半年度呈交評審局大會審議通過。我感謝持份者在研究期內給予我們的支持，並期待各位在2017年6月開展的諮詢期間能給予我們寶貴的意見。



Ms Dorte Kristoffersen
Executive Director

The Council 評審局

The Council and its functions

The Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ), formerly known as the Hong Kong Council for Academic Accreditation (HKCAA), was established in 1990 as an independent statutory body to provide authoritative advice on academic standards of degree programmes in higher education institutions in Hong Kong.

In 2007, the Council was reconstituted under the HKCAAVQ Ordinance (Chapter 1150). The HKCAAVQ took on responsibility for the vocational sector and statutory roles as the Accreditation Authority and Qualifications Register Authority under the Hong Kong Qualifications Framework under the Accreditation of Academic and Vocational Qualifications Ordinance (Chapter 592).

The HKCAAVQ provides quality assurance and assessment services to education and training institutions, course providers and the general public. In addition to its statutory roles, the HKCAAVQ also provides advisory and consultancy services in education qualifications and standards to government bureaux and other organisations in Hong Kong and the Asia-Pacific region.

HKCAAVQ is governed by a Council comprising local and non-local members. The Council of HKCAAVQ is established under section 3 of the HKCAAVQ Ordinance. Its Chairman, Vice-chairman and members are appointed by the Chief Executive of Hong Kong in their personal capacity under the HKCAAVQ Ordinance.

The composition of the Council's membership includes members who have quality assurance or accreditation related expertise or experience and good standing in the field of education and training or in any industry. The Permanent Secretary for Education or his representative and HKCAAVQ's Executive Director are ex-officio members.

評審局及其職能

香港學術及職業資歷評審局(評審局)前身為香港學術評審局，於1990年成立，以獨立的法定地位為香港高等教育機構的學位課程進行甄審。

於2007年根據《香港學術及職業資歷評審局條例》(第1150章)改組為香港學術及職業資歷評審局。根據《學術及職業資歷評審條例》(第592章)，評審局的職權範圍擴展至職業培訓界別，並獲委任為資歷架構下的評審當局及資歷名冊當局。

評審局為教育及培訓機構、課程營辦者和市民大眾提供與質素保證有關的評審及評核服務。除履行其法定職能外，評審局亦為政府部門和其他團體就教育資歷及標準事宜提供顧問服務。

評審局由評審局大會監管，大會成員包括本地和非本地成員。評審局大會根據評審局條例第三條成立。主席、副主席及成員均以其個人名義由香港特別行政區行政長官根據評審局條例委任。

評審局大會成員均具備與質素保證相關經驗，或在教育、培訓或其他行業擁有傑出經驗和聲望。大會之當然成員包括教育局常任秘書長或其代表及評審局總幹事。

The functions of the Council are defined in the HKCAAVQ Ordinance (Cap 1150):

1. Conduct accreditation tests in relation to institutions, assessment agencies, learning programmes, qualifications and individuals;
2. Promote the methods and practices of conducting accreditation tests;
3. Disseminate information on standards of learning programmes;
4. Establish relationships with accreditation QA bodies; education and training authorities outside Hong Kong;
5. Conduct seminars, conferences and other forms of instructional/promotional activities;
6. Conduct or commission research into the maintenance or monitoring of standards of education and of training; and
7. Perform functions outside Hong Kong with the prior approval of the Secretary for Education.

The Council meets three times a year, i.e. in January, May and September. Subject to section 8(1) of the HKCAAVQ Ordinance, its work is supported by three standing committees:

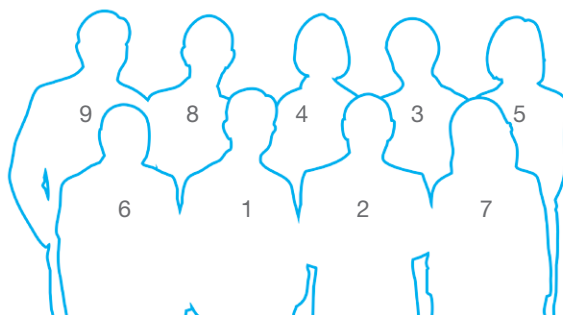
- Qualifications and Accreditation Committee (QAC)
- Finance Committee (FC)
- Personnel and Administration Committee (PAC)

根據評審局條例(第1150章)，評審局的職能為：

1. 就營辦者、評估機構、進修計劃、資歷及個人進行評審考核；
2. 推廣進行評審考核的方法和實務；
3. 發布關於進修計劃的標準的資料；
4. 與香港以外地方的評審或質素保證團體及教育及培訓主管當局建立關係；
5. 籌辦或舉行研討會、會議或其他形式的教導性或推廣性的活動；
6. 對維持或監察教育及培訓的標準進行研究，或委託他人對維持或監察教育及培訓標準進行研究；
7. 在教育局局長事先批准下，在香港以外地區執行職能。

評審局大會每年召開三次會議，即一月、五月和九月，並根據評審局條例第八條(1)設三個常設委員會，協助其工作：

- 資歷及評審委員會
- 財務委員會
- 人事及行政委員會



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
Dorte KRISTOFFERSEN 女士

Non-local Members 非本地成員

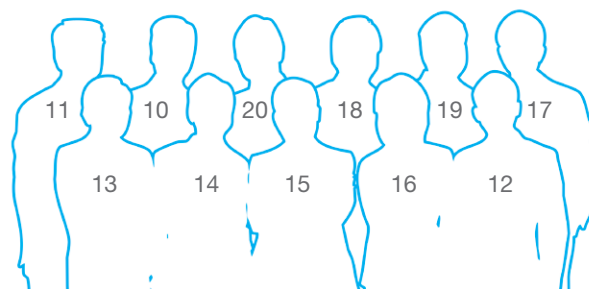
5. Ms Ann DOOLETTE
6. Mr James CALLEJA
7. Ms Jane von DADELSZEN
8. Dr Bryan MAGUIRE
9. Professor Andrew WALDER





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

Council 評審局大會		Qualifications and Accreditation Committee (QAC) 資歷及評審委員會	Finance Committee (FC) 財務委員會	Personnel and Administration Committee (PAC) 人事及行政委員會
Local Members 本地成員	Ir Dr Alex Chan Siu-kun Council Chairman 陳兆根博士，主席	○		○
	Mr Roger Thomas Best Council Vice-chairman 副主席	○	Chair 主席	
	Prof Chetwyn Chan Che-hin 陳智軒教授	○		○
	Ir Francis Cheng Cho-ying 鄭祖瀛先生	○	Deputy Chair 副主席	
	Dr Lam Ching-choi 林正財醫生	○		Deputy Chair 副主席
	Mr Albert Chow Hing-pong 周慶邦先生	Deputy Chair 副主席	○	
	Prof Hau Kit-tai 侯傑泰教授	○		○
	Prof Paul Lam Kwan-sing 林群聲教授	○	○	
	Ms Carrie Leung Ka-lai 梁嘉麗女士	○	○	Chair 主席
	Prof Dennis Ng Kee-pui 吳基培教授	○		○
	Prof Paul Tam Kwong-hang 譚廣亨教授	○	○	
	Prof Pong Ting-chuen 龐鼎全教授	Chair 主席	○	
	Mr Wilfred Wong Kam-pui 黃錦沛先生	○		○

Council 評審局大會		Qualifications and Accreditation Committee (QAC) 資歷及評審委員會	Finance Committee (FC) 財務委員會	Personnel and Administration Committee (PAC) 人事及行政委員會
Non-local Members 非本地成員	Prof James Calleja	○		○
	Ms Jane von Dadelszen	○	○	○
	Ms Ann Doolette	○		○
	Dr Bryan Maguire	○	○	
	Prof Andrew Walder	○	○	
Ex-officio Members 當然成員	Mr Brian Lo Sai-hung, JP Deputy Secretary for Education (Representing the Permanent Secretary for Education) 盧世雄先生，JP 教育局副秘書長 (教育局常任秘書長代表)	○	○	○
	Ms Dorte Kristoffersen, Executive Director 香港學術及職業資歷評審局 總幹事	○	○	○

Terms of reference of the standing committees can be found on HKCAAVQ website and in Appendix of this Annual Report.

常設委員會的職權範圍可見於評審局網頁及本年報之附錄。

The Secretariat

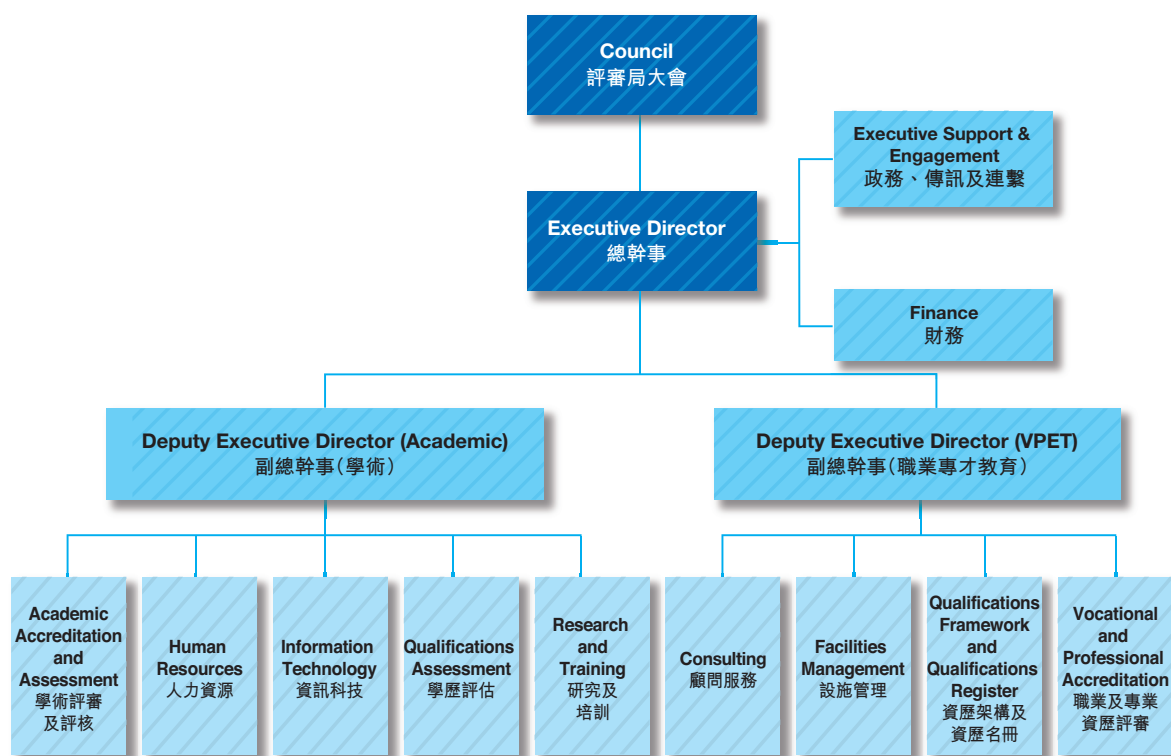
秘書處

The Executive Director, supported by two Deputies overseeing academic accreditation and vocational and professional and training education (VPET) accreditation, leads the Secretariat which is the executive arm of the Council in the implementation of its decisions, functions and policies. The Secretariat is organised by business units supported by a number of corporate services units. As at 31 March 2017, the Secretariat has 95 full-time staff in post.

評審局的日常運作由總幹事領導秘書處執行，並有副總幹事（學術）及副總幹事（職業專才教育）支援。秘書處為評審局的執行機關，負責落實評審局大會的決定、職能和政策。秘書處的組織架構由提供不同服務的部門及行政事務部門組成。截至2017年3月31日，評審局秘書處共有95名全職員工。

Organisation Chart

組織圖



Remarks:

1. Deputy Executive Director (Vocational) was re-titled as Deputy Executive Director (VPET) with effect from 6 July 2016.
2. Executive Office and Engagement Unit were re-structured and renamed as Executive Support and Engagement with effect from 1 September 2016.

註：

1. 副總幹事（職業）於2016年7月6日起更名為副總幹事（職業專才教育）。
2. 「政務」及「傳訊及連繫」於2016年9月1日起重組為「政務、傳訊及連繫」。

工作報告 Operational Review



Accreditation 評審服務

HKCAAVQ accredits academic and vocational and professional education and training (VPET) programmes by applying its accreditation standards and criteria to ensure that the learning programmes and their operators¹ meet the minimum quality standards for recognition under the Qualifications Framework (QF) and entry into the Qualifications Register (QR).

Accredited programmes are placed on the QR, a publicly available website that lists all of the quality assured programmes and qualifications in Hong Kong, including those offered by the self-accrediting, publicly-funded universities. Summary reports of accreditation outcomes are published on the HKCAAVQ website to help learners make an informed decision on their studies.

Major Developments

Inclusion of Facilitation Phase in Accreditation

HKCAAVQ piloted facilitation approaches for accreditation between late 2013 and early 2015. With the experience gained from the pilot studies, HKCAAVQ has formally introduced a facilitation phase in eligible accreditation exercises by taking into account the operators' accreditation track record. The facilitation phase consists of a preview approach and a customised approach.

For both new and accredited operators, HKCAAVQ staff may adopt a preview approach. That means HKCAAVQ staff will provide initial observations to an operator on the completeness and relevance of the evidence to be submitted for accreditation.

For operators with a good track record, HKCAAVQ staff may adopt a customised approach. That is, operators will be provided with a customised accreditation scope, as informed by accreditation track record, against the relevant accreditation criteria and standards from previous accreditation exercises.

評審局根據其評審標準及準則為學術及職業資歷課程進行評審，以確保獲資歷架構認可的課程及其營辦者達到基本標準，方可載列於資歷名冊。

已通過評審的課程，均載列於資歷名冊網頁上。資歷名冊是一個公開的網上資料庫，載列已通過質素保證程序的課程及資歷，當中包括具備自行評審資歷資格的院校的課程及資歷。評審局會在其網站公佈評審報告摘要，為學生提供資料，協助他們作出進修決定。

主要發展

引入評審輔助期

評審局於2013至2015年初推出評審前輔助安排。從試行階段所積累的經驗，評審局會基於營辦者過往的評審紀錄，就符合要求的評審個案引入輔助期。

對於新的營辦者及已獲得評審資格的營辦者，評審局職員可採取預覽式輔助。評審局職員會初步檢視營辦者將提交作為評審用途的證據之完整性及相關性。

對於有良好評審紀錄的營辦者，評審局職員可個別制訂評審方式。換言之，評審局會視乎營辦者過往能否符合相關評審準則及標準的評審紀錄，個別制訂評審範圍和方式。

¹ The University Grants Committee (UGC)-funded institutions which enjoy self-accrediting status are subject to quality audits by the Quality Assurance Council (QAC) under the aegis of the UGC. Since the dissolution of the Joint Quality Review Committee in November 2016, the self-financing sub-degree operations of the UGC-funded institutions have been subject to quality audits of the QAC under the UGC.

¹ 大學教育資助委員會(教資會)資助院校通過質素保證委員會的質素核證享有自行評審資格。自聯校素質檢討委員會於2016年11月解散後，教資會資助院所開辦的自資副學位課程，均需接受教資會轄下質素保證委員會的質素核證。

This year, the steps of the facilitation phase were incorporated in the Guidance Notes on Initial Evaluation, Learning Programme Accreditation and Learning Programme Re-accreditation. The Guidance Notes were published on HKCAAVQ website in October 2016.

Future Developments/Priorities

Differentiated Accreditation Approaches

After the implementation of its internal Quality Management System (QMS), HKCAAVQ is able to retrieve an operator's accreditation history with HKCAAVQ and use the information to inform decisions on the application of differentiated accreditation approaches as well as differentiated approaches to substantial change assessments.

We will further develop our approach to conducting differentiated accreditation exercises expected to take effect from mid-2017. Such exercises will be based on a systematic analysis of the performance profile of an operator in terms of its accreditation history as well as its performance in other assessment services conducted by HKCAAVQ, e.g. CEF reimbursable courses and non-local courses registered or exempted from registration under the Non-local Higher and Professional Education (Regulation) Ordinance (Cap 493).

Operators with positive track records may be eligible for differentiated accreditation approaches such as paper-based review accreditation, customised accreditation, variation in validity period or some combination of the above.

It is intended that the differentiation approaches will also be applied to the assessment of substantial changes on the basis of evidence of a positive track record.

It is expected that differentiated accreditation approaches can enable eligible operators to benefit from a more efficient accreditation process while HKCAAVQ is still able to ensure that the threshold standards are met.

評審局於2016年修訂了「初步評估」、「課程評審」及「課程覆審」須知，正式把評審輔助期納入評審程序。修訂後的須知已於2016年10月上載評審局網頁。

展望將來

區別評審方式

當實施內部質素管理系統後，評審局可從中取得營辦者的評審往績，並利用有關資料，決定合適的評審方式，進行評審及評估營辦者重大修改的申請。

評審局進一步完善其評審方式，並於2017年中實施「區別評審方式」。此評審方式建基於對營辦者表現的系統性分析，包括其評審往績，及其在評審局評核服務的表現，包括有關持續進修基金可發還款項課程及非本地課程註冊的評核服務中的表現。

往績良好的營辦者便有機會符合資格以「區別評審方式」接受評審，包括書面評審、個別制訂評審範圍及有效期限的調整。

當營辦者提出重大修改申請時，評審局計劃同樣以其評審往績作為依據，決定合適的處理程序。

評審局預期採用「區別評審方式」，既可維持評審標準，而合資格的營辦者又可受惠於更有效率的評審服務。

Non-QF Accreditation Service

Under Section 4(2)(a) of Cap. 1150, HKCAAVQ may conduct, subject to the prior approval of the Secretary for Education, accreditation tests outside Hong Kong.

HKCAAVQ has been approached by accredited Hong Kong operators, both academic and vocational, expressing an interest in seeking accreditation of their locally accredited programmes operated outside Hong Kong, as proof of programme quality.

In 2016, HKCAAVQ conducted a non-QF pilot accreditation exercise for the Hong Kong Apprentice Jockeys' School of The Hong Kong Jockey Club (AJSHKJC) for AJSHKJC's four existing QF-recognised programmes to be operated in Mainland China for Mainland students.

At the time of reporting, HKCAAVQ is developing a policy for non-QF accreditation service for accredited Hong Kong operators offering learning programmes outside Hong Kong primarily on the Mainland as informed by the pilot study. The accreditation outcome will be able to certify the quality of a learning programme against HKCAAVQ accreditation standards but this outcome does not lead to recognition of the associated qualification(s) awarded by the operator under the HKQF.

非資歷架構評審服務

根據《香港學術及職業資歷評審局條例》(第1150章)4(2)(a)部份，評審局獲得教育局長的批准後，可於香港境外進行評審工作。

一些來自學術及職業界別並具評審資格的香港營辦者向評審局表示，希望能為其於香港境外開辦的課程安排評審服務，以證明其課程具備一定辦學水平。

評審局於2016年以先導計劃形式，為香港賽馬會見習騎師學校在香港已獲得資歷架構認可，並計劃以內地學生為目標而於中國內地開辦的四項課程，進行非資歷架構相關評審。

於本報告撰寫時，評審局已決定為於香港境外(主要在中國內地)開辦進修課程並具評審資格的香港營辦者提供非資歷架構相關的評審服務，並在制定相關政策。評審目的旨在確保課程質素符合評審局制定的評審標準，通過此項評審並不表示有關課程獲得香港資歷架構認可。



Accreditation of Online Learning Programmes

HKCAAVQ has been accrediting learning programmes in face-to-face delivery mode under the QF since 2008. With the advancement in technology and proliferation of internet access, a variety of delivery modes, ranging from blended delivery to fully online delivery, are increasingly being used around the world and in Hong Kong.

Education institutions in Hong Kong increasingly appreciate the benefits that online delivery modes can bring which include enhanced student learning experience and expanded programme offerings. HKCAAVQ has initiated a pilot project to test an approach to the accreditation of online learning programmes. The issues to be examined in the pilot project include the definitions of online delivery mode and an online learning programme; eligibility for making an application for HKCAAVQ accreditation service; and approaches to online programme accreditation.

At the time of reporting, the site visit of the pilot project was scheduled for October 2017. The outcome and experience gained from the pilot project will be used for evaluating the pilot project, and will inform the revisions to the relevant guidelines and guidance notes.

It is expected that the accreditation service for online learning programmes, subject to approval by the HKCAAVQ Council, will be available to operators in the first half of 2018.

A QBBG initiative to conduct joint accreditation with TEQSA

Both HKCAAVQ and the Tertiary Education Quality and Standards Agency (TEQSA) are members of the Quality Beyond Boundaries Group (QBBG). Inaugurated in March 2014, QBBG is a network of international quality assurance agencies from major sending and receiving countries of cross border education. It has been formed to address common challenges by creating a platform to collaborate, share information and best practices, and work together to improve quality assurance systems.

網上課程評審

由2008年開始，評審局為資歷架構下的面授課程提供評審服務。因應科技不斷發展及互聯網之普及應用，授課模式日趨多元化，包括全面網上授課及混合模式等，在香港及世界各地日漸普遍。

網上授課模式能豐富學員的學習經驗及協助營辦者擴充課程類別。為試驗網上課程的評審方式，評審局正進行先導計劃，以探討網上授課模式及網上課程的定義、相關評審的申請資格及評審方式等議題。

先導計劃的實地考察將於2017年10月進行。評審局會檢視先導計劃的結果及總結經驗，從而修訂相關的評審指引及須知。

待評審局大會批准後，網上課程評審服務預期可於2018年上旬推出。

與澳洲高等教育質量與標準署合作評審

評審局及澳洲高等教育質量與標準署均為「質素無邊界」網絡的成員。「質素無邊界」網絡於2014年3月成立，成員來自跨國教育主要的輸出或入口國家，均為活躍國際的質素保證機構。「質素無邊界」網絡旨在為成員提供平台，以便合作和分享資訊及良好作業模式，共同面對跨國教育發展帶來的挑戰，攜手優化各地的質素保證系統。

In line with the QBBG members' commitment to work together, HKCAAVQ and TEQSA are planning to pilot a joint accreditation to be conducted for a TEQSA-registered provider of one of its transnational (TNE) learning programmes offered in Hong Kong. The pilot project aims at developing and piloting an approach that combines HKCAAVQ's learning programme accreditation process and TEQSA's institutional re-registration process, while reducing duplication of efforts and taking account of an institution's track record, in both Australia and Hong Kong.

In November 2016, a call for expression of interest to participate in the pilot project was issued to TEQSA-registered providers who are currently offering, or are considering to offer, learning programme(s) in Hong Kong. Subsequently a provider was identified and the site visit is scheduled for late November 2017. It is expected that HKCAAVQ will be able to report on the findings from the conduct of joint accreditation by mid-2018.

Preparation for the publication of full accreditation reports

To increase transparency of the outcome of accreditation processes to stakeholders, HKCAAVQ began publishing summary accreditation reports in 2013. Since then, the summary reports have attracted much interest from stakeholders with the web page of the summary reports having recorded over 14,700 page views. As of end of May 2017, 576 summary accreditation reports have been published on the HKCAAVQ website. Currently, the publication of summary reports covers accreditation exercises in all the stages of the Four-stage Quality Assurance Process.

With the publication of summary accreditation reports, the Council has decided that the ultimate goal is to publish full accreditation reports in line with international good practice. In preparation for publication of full accreditation reports in the future, we have commenced dialogues with the Liaison Panel for Academic Accreditation and the Liaison Panel for Accreditation of Vocational and Professional Education and Training to seek their views on the existing practice of publication of summary accreditation reports, and our plan to publish full accreditation reports.

為配合「質素無邊界」網絡成立的宗旨，評審局及澳洲高等教育質量與標準署正籌劃一項先導計劃，合作評審某澳洲院校擬於香港開辦的課程。評審局及澳洲高等教育質量與標準署希望藉此先導計劃，探討兩地的合併評審模式的可行性，這模式可融合評審局課程評審及澳洲高等教育質量與標準署院校註冊更新的程序，參考院校於兩地的評審往績，省去兩地重覆的評審項目。

評審局於2016年11月邀請已經或計劃在香港開辦非本地課程的澳洲高等教育質量與標準署註冊院校參與上述先導計劃，其後與一家院校落實合作評審計劃，定於2017年11月進行實地考察。評審局將於2018年中報告有關計劃的成效。

公開完整評審報告的預備工作

為提高評審服務的透明度，並使持份者更了解評審過程及結果，評審局自2013年起公開評審報告摘要。此項措施吸引眾多持份者的興趣：公開評審報告摘要網頁的瀏覽量超過14,700次。截至2017年5月底，評審局已上載576份評審報告摘要至網頁。目前，公開評審報告摘要的範圍已涵蓋「四階段質素保證程序」下的所有評審項目。

隨著全面落實公開評審報告摘要，評審局大會決定其最終目標為公開完整評審報告，以符合國際的優良作業模式。有見及此，評審局已與「學術評審聯絡小組」及「職業專才教育評審聯絡小組」對話，徵詢對現行公開評審報告摘要，以及公開完整評審報告計劃的意見。評審局亦會進一步諮詢其他持份者。

Academic Accreditation

學術評審

Key Figures

主要數字

Academic Programmes Accreditation under QF

資歷架構下的學術課程評審

Comparison of Breakdown of Academic Programmes Accredited or Re-accredited 學術評審和覆審的課程數目分類

	2015/16	2016/17
Local Programme Accreditation 本地課程評審		
Doctor (L7) 博士學位	0	0
Master Degree (L6) 碩士學位	2	1
Bachelor Degree (L5) 學士學位	11	11
Professional Diploma (L5) 專業文憑	0	0
Associate Degree/Higher Diploma (L4) 副學士／高級文憑	4	28
Professional Diploma (L4) 專業文憑	0	0
Diploma (L3) 文憑	0	1
Sub-total 總計	17	41
Local Programme Re-accreditation 本地課程覆審		
Master Degree (L6) 碩士學位	5	1
Bachelor Degree (L5) 學士學位	3	9
Associate Degree/Higher Diploma (L4) 副學士／高級文憑	5	0
Diploma (L3) 文憑	2	1
Sub-total 總計	15	11
Non-Local Programme Accreditation 非本地課程評審		
Master Degree (L6) 碩士學位	0	1
Bachelor Degree (L5) 學士學位	14	10
Sub-total 總計	14	11
Non-Local Programme Re-accreditation 非本地課程覆審		
Master Degree (L6) 碩士學位	0	0
Bachelor Degree (L5) 學士學位	20	27
Sub-total 總計	20	27
Total 總計	66	90

Comparison of Breakdown of Initial Evaluation Exercises

初步評估項目分類

	2015/16	2016/17
Local Initial Evaluation 本地初步評估		
Level 6 第六級	1	0
Level 5 第五級	0	0
Level 4 第四級	0	1
Sub-total 總計	1	1
Initial Evaluation for Collaborative Provision of Non-local Learning Programmes 合辦非本地課程初步評估		
Level 6 第六級	0	1
Level 5 第五級	2	2
Sub-total 總計	2	3

Comparison of Number of Programme Area Accreditation Exercises and Number of Programme Areas

學科範圍評審活動數字

Programme Area Accreditation 學科範圍評審	2015/16	2016/17
Level 6 第六級	0	1 (5 programme areas) 1 (5個學科範圍)
Level 5 第五級	0	1 (8 programme areas) 1 (8個學科範圍)

Comparison of Number of Periodic Review Exercises and Number of Programme Areas in 2015/16 and 2016/17

2015/16 及 2016/17 年度定期覆審數字

Periodic Review 定期覆審	2015/16	2016/17
Level 5	0	1 (8 programme areas) 1 (8個學科範圍)

In 2016/17, HKCAAVQ conducted (a) an Initial Evaluation (IE) at HKQF Level 4 for an institution preparing to offer 28 Associate Degree programmes, leading to the increase in the number of LPAs from 17 to 41 programmes when compared to last year.

While programme areas like Computing, Accounting and Arts remained popular, new programmes in the areas of Health Science, Medical Science, Testing and Certification and Creative Industry have undergone LPA. This is partly attributable to the Study Subsidy Scheme for Designated Professions/Sectors (SSSDP). Under the SSSDP, a prescribed number of students are subsidised to pursue designated full-time locally-accredited self-financing undergraduate programmes in selected disciplines. From 2015/16 to 2017/18, the list of designated programmes cover six industries with high manpower demand, i.e. Health Care, Architecture and Engineering, Testing and Certification, Creative Industries, Logistics, and Tourism and Hospitality.

During the year, HKCAAVQ conducted IE for three local and non-local operator partnerships, LPA for a total of 11 NLPs and re-LPA for 27 NLPs, with the participation of six local operators and 11 overseas partners. There was a 21% decrease and 35% increase in the numbers of LPAs and re-LPAs respectively compared to last year.

在2016/17年，評審局為一所擬提供28個副學士課程的營辦者進行初部評估。與2015/16相比，課程評審的數目由17增加至41。

除電腦學、會計及藝術等傳統學術範疇外，評審局亦為一些新興領域如健康科學、醫藥科學、檢測和認證及創意工業的課程進行評審。這些新興領域課程的推出與政府的指定專業／界別課程資助計劃(資助計劃)有關。資助計劃為政府的措施，資助學生修讀選定範疇的經本地評審自資學士學位全日制課程。2015/16至2017/18學年資助計劃下的課程屬於六個人才需求殷切的範疇，分別為護理、建築及工程、檢測及認證、創意工業、物流和旅遊及款待。

報告期內，評審局為六個本地營辦者及11個海外營辦者完成了三項初步評估、11個非本地課程的評審及27個非本地課程的覆審。與去年相比，非本地課程的評審數目下調約21%，非本地課程的覆審數目上升約35%。



Major developments

Learning Programme Review in Macao

In line with HKCAAVQ's strategic direction to position itself as a nationally and internationally recognised QA body, HKCAAVQ has contributed to the quality assurance of higher education in Macao based on its accreditation expertise.

During the year, with prior approval of the Secretary for Education, HKCAAVQ conducted two Learning Programme Reviews involving four academic programmes of a higher education institute in Macao.

Quality Enhancement Support Scheme (QESS) and Quality Assurance Online Knowledgebase (QAOK)

In 2014, HKCAAVQ succeeded in obtaining funding from the Quality Enhancement Support Scheme (QESS) under the Education Bureau to carry out a project in promoting good practices and quality culture in higher education.

The project has involved the staging of a series of external forums and internal workshops on good practices in quality assurance and the construction of a publicly available online knowledgebase for disseminating the good practices identified from the forums and workshops conducted under the project.

In February 2017, HKCAAVQ completed the project as scheduled. The online knowledgebase, the Quality Assurance Online Knowledgebase (QAOK), went live on 28 February 2017.

Under the project, a total of six forums and six workshops were organised. The forums were organised for local higher education institutions to share good practices as well as for overseas experts to share international perspectives on quality assurance trends and practices. The workshops were conducted mainly for HKCAAVQ professional staff to strengthen their work knowledge with respect to the latest developments worldwide and enhance their competence in quality assurance. At the forums, local keynote speakers shared different perspectives in quality assurance, new approaches to quality enhancement and examples of success stories.

主要發展

非資歷架構的澳門課程評鑒

評審局的策略發展方向是定位為全國及世界公認的質素保證機構，評審局以其評審的專業知識，為澳門高等教育質素保證的發展作出貢獻。

評審局得到教育局局長的批准，在報告期內，為澳門一所高等教育院校進行了兩項評鑒服務，涵蓋四個學術課程。

質素提升支援計劃及質素保證網上知識庫

評審局於2014年獲教育局轄下「質素提升支援計劃」資助，進行一項推廣優良操作模式及質素保證文化的項目。

此項目包括舉行一系列有關優良操作模式的對外開放論壇及內部工作坊，並把由論壇及工作坊蒐集得來的優良操作模式的例子彙集成網上知識庫。

此項目已於2017年2月如期完成，而質素保證網上知識庫(QAOK)亦於2017年2月28日推出。

本局就此項目共舉辦了六個論壇及六個內部工作坊。對外論壇邀請了本地的課程營辦者分享他們的優良操作模式，亦邀請了海外專家分享國際間質素保證工作的發展及做法。內部工作坊主要為增進評審局同事對質素保證工作最新發展的知識，以提升他們在質素保證工作的能力。本地的課程營辦者在論壇引入不同的質素保證思維，提升質素的新方法以及成功個案。

QAOK is a user-friendly knowledgebase which contains examples of good practices in quality assurance drawn from the post-secondary education sector both locally and internationally. Its primary aims are to serve as an information portal for institutions seeking to improve their internal quality assurance processes and to disseminate the good practices to a wider community. The QAOK covers a broad spectrum of topics including institutional governance, programme development and student support services. Visitors to QAOK are encouraged to share the good practices with colleagues and leave comments on individual good practices on the QAOK for constructive exchange of views. The QAOK can be accessed at <http://www.hkcaavq.edu.hk/qaok/>.

AOK will be updated regularly with new good practices as they are identified.

質素保證網上知識庫彙集了本地及海外高等教育界有關優良操作模式的參考例子，是一個非常容易使用的知識庫。質素保證網上知識庫的成立是旨在為高等院校提供一個資訊平台以改善院校內部質素保證的措施，同時推廣優良操作模式。質素保證網上知識庫包涵廣泛的課題，包括院校管治、課程發展及學生支援服務。評審局歡迎訪客與友儕分享優良操作模式或留言交流意見。瀏覽質素保證網上知識庫請到<http://www.hkcaavq.edu.hk/qaok/>。

質素保證網上知識庫會定期更新並列舉新收集的優良操作模式例子。



Future Developments/Priorities

Quality Assurance Online Knowledgebase (QAOK)

To further promote quality assurance culture across the higher education sector, HKCAAVQ will continue to identify and disseminate good practices through a number of measures.

As a first priority HKCAAVQ will identify good practices during accreditation exercises and operators will be invited to contribute to the writing up of case studies for publishing on the QAOK.

Good practices will also be identified through the workshops and seminars delivered by guest speakers invited by HKCAAVQ. International experts will be invited to conduct workshops and seminars to share their experience and insight on specific topics to HKCAAVQ staff, and good practices will be collected through these activities.

To date, over 150 good practices are contained on the QAOK for public information. To benefit a wider community, HKCAAVQ will actively reach out to the international audience through its cooperation and collaboration with different quality assurance agencies. HKCAAVQ will make reciprocal arrangements with non-local accreditation agencies that have similar databases of good practices to post the links of their database on the QAOK and the link of the QAOK on their websites. This arrangement will also promote quality exchange of experiences and ideas with other agencies.

The effectiveness of the QAOK in helping operators to improve their internal quality assurance processes will be evaluated through an on-line survey in March 2018. The survey will cover the content and user-friendliness of the QAOK for continuous improvement.

展望將來

質素保證網上知識庫

評審局會繼續通過不同的方法搜集及發布優良操作模式，以進一步推廣高等教育界的質素保證文化。

評審局將於未來的評審工作中識別優良操作模式，並會邀請營辦者撰寫分享案例，以上載到質素保證網上知識庫。

同時，評審局亦會透過舉辦工作坊和講座搜集優良操作模式。評審局會邀請海外專家為局內職員就個別課題舉辦工作坊和講座，分享經驗和見解，從中收集更多例子。

目前，質素保證網上知識庫已收錄超過150項優良操作模式以供查閱。為了令更多同儕獲益，評審局將通過與海外質素保證機構的聯繫，積極推廣質素保證網上知識庫。評審局將與海外設有相同知識庫的機構互相連結，此舉亦可推動不同機構交流經驗和意見。

評審局將於明年3月進行網上問卷調查以檢視質素保證網上知識庫對改善院校內部質素保證措施的成效。問卷內容會包括就質素保證網上知識庫的內容及使用方面收集意見，以作改善。

Vocational and Professional Accreditation

職業及專業資歷評審

Key Figures

HKCAAVQ provides accreditation and quality assurance services for vocational and professional education and training (VPET). VPET operators come from different sectors including private education/training institutes, public organisations, non-government organisations, professional bodies and commercial corporations of different kinds.

This year marked a fruitful year for vocational and professional accreditation. A total of 19 Initial Evaluations (IE) were completed and 147 learning programmes were accredited or re-accredited.

When compared with the previous year, the number of IE exercises increased. Among the IE exercises, five were existing accredited operators that undertook IE at a higher Qualifications Framework (QF) level than their originally approved IE status. Operators that completed the IE exercise at QF Level 5 include the Learning and Development Department of Group Human Resources (Retail Hong Kong), A.S. Watson Retail (HK) Limited, Training & Development Centre, Human Resources Department, Bank of China (Hong Kong) Limited and the School of Nursing, Hong Kong Sanatorium & Hospital.

主要數字

香港學術及職業資歷評審局(評審局)為職業教育和培訓界別提供評審及質素保證服務。職業教育和培訓課程營辦者來自不同界別，包括私營教育／培訓院校、公營機構、非政府組織、專業團體及不同規模之商業機構。

報告期內，評審局完成了19項新營辦者的初步評估、147項課程評審及覆審。

初步評估的數目比去年上增，當中有五所已獲評審資格之營辦者進行另一次初步評估，以營辦更高資歷級別的課程。完成資歷級別第5級初步評估之營辦者包括：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、中國銀行(香港)有限公司人力資源部培訓中心及香港養和醫院護士學校。

Comparison of Breakdown of Initial Evaluation, Vocational Programms Accredited or Re-accredited

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分類

QF Level 資歷級別	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	
	2015/16	2016/17	2015/16	2016/17	2015/16	2016/17
QF Level 6 資歷架構第6級	—	—	—	—	—	1
QF Level 5 資歷架構第5級	2	3	4	3	—	3
QF Level 4 資歷架構第4級	2	2	15	6	6	11
QF Level 3 資歷架構第3級	7	9	35	23	35	39
QF Level 2 資歷架構第2級	2	5	33	15	49	34
QF Level 1 資歷架構第1級	—	—	16	6	21	6
Total 總數	13	19	103	53	111	94

There is a decrease in the number of learning programmes accredited. The drop is primarily at QF Levels 1 to 3 due to a large-scale accreditation exercise of the Employees Retraining Board qualifications conducted in 2014 to 2015. The total number of re-accreditation remains relatively the same.

The validity periods for 12 programmes from four different operators were abridged and the applicable qualifications and programmes were removed from the Qualifications Register in 2016/17 as compared with five programmes in 2015/16. Among the 12 programmes, one was due to the closure of an operator, seven were cases where operators decided not to continue to offer the programmes, and the remaining four were programmes offered by an operator whose accreditation reports were withdrawn by HKCAAVQ due to substantial changes made that had not been approved.

Diploma Yi Jin (DYJ) Programme

The DYJ is offered by seven member institutions of the Federation for Self-financing Tertiary Education (FSTE) and is recognised under the Hong Kong Qualifications Framework (QF) as meeting the accreditation standards at QF Level 3.

HKCAAVQ in 2016 conducted a large-scale exercise to re-accredit the DYJ programme that included nine Specification of Competency Standard (SCS)-based Certificate programmes. The nine SCS-based Certificate programmes cover seven industries including Automotive, Banking, Beauty, Elderly Care Service, Electrical and Mechanical Services, Information and Communications Technology and Retail.

Benchmarking Study of DYJ

As a result of a benchmarking study conducted by HKCAAVQ in 2011 at the invitation of the EDB, the DYJ qualification is deemed comparable to the attainment of the Level 2 standard in five subjects including Chinese Language and English Language in Hong Kong Diploma of Secondary Education (HKDSE).

Following a curriculum review conducted by EDB and FSTE in 2016, HKCAAVQ was commissioned by FSTE to conduct a benchmarking study for the DYJ against the HKDSE to reconfirm the continued comparability. The outcome of the study reconfirmed the continued comparability and the outcome was released in January 2017.

在2014至2015年間評審局曾為僱員再培訓局進行了大型評審活動。因此，本報告期內之課程評審數目較前有所下降，主要跌幅為資歷級別第1至3級的課程。課程覆審的數量則與去年相約。

本報告期內有12個課程之有效期被中斷及從資歷名冊上移除，課程分別來自四個不同營辦者。當中有一個課程因營辦者倒閉、七個課程因營辦者決定中止營辦該等課程，其餘四個課程因營辦者作出未經批准之重大修改，被評審局撤回評審報告。

毅進文憑課程

毅進文憑課程由「自資高等教育聯盟」的七所成員院校開辦，被評定為資歷級別第3級課程。

於2016年，評審局為毅進文憑課程進行大規模的課程覆審活動，其中包括九項「能力為本」課程，涵蓋汽車業、銀行業、美容業、安老服務業、機電業、資訊科技及通訊業和零售業共七個行業。

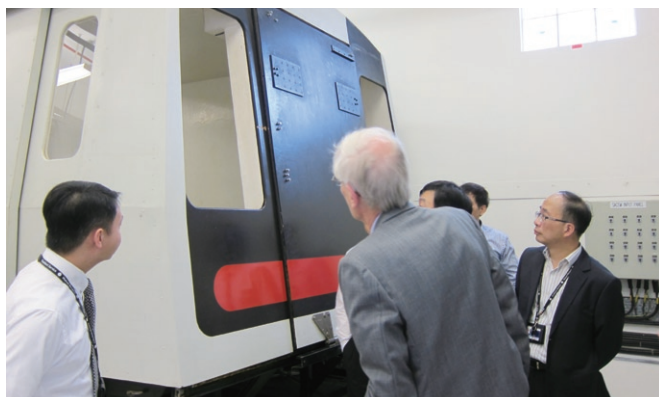
毅進文憑課程基準研究

評審局於2011年受教育局委託，為毅進文憑課程進行基準研究，並評定其資歷相當於香港中學文憑考試五科第二級的程度，包括中國語文和英國語文科。

隨著教育局及「自資高等教育聯盟」於2016年為毅進文憑課程作出檢討，「自資高等教育聯盟」委託評審局再次為毅進文憑課程進行基準研究。評審局於2017年1月完成有關研究，並確認毅進文憑課程與香港中學文憑考試的相互比對持續有效。

MTR Academy's Programmes

In 2016, HKCAAVQ conducted an accreditation exercise for the newly established MTR Academy (HK) Company Limited (MTRA) and its Advanced Diploma in Railway Engineering at QF Level 4. The programme, as an initiative driven by the MTRA's mission of strengthening the standards and professionalism of the railway industry in Hong Kong, was the first of the MTRA's Programmes to be accredited by HKCAAVQ.



港鐵學院課程

於2016年，評審局為新成立的港鐵學院，及其資歷級別第4級的鐵路工程學高等文憑課程進行評審。此課程為港鐵學院首項通過評審的課程，以配合該學院致力提高本地鐵路行業水平的倡議工作。



Public Organisations' Programmes

In recent years, HKCAAVQ has seen a trend of public organisations seeking accreditation for their learning/in-house training programmes. Following the Force Search Unit (Key Points and Search Division, Operations Wing, Hong Kong Police) and Hong Kong Police College, the Tactical Training Section of the Staff Training Institute of the Correctional Services Department is the third government unit to have sought accreditation for its in-house training programmes. In the exercise, two in-house training programmes of the Staff Training Institute of the Correctional Services Department at QF Levels 3 and 4 respectively were accredited.

公營機構課程

近年，為其開辦的課程或內部培訓課程向評審局申請評審服務的公營機構數目有上升的趨勢。繼警察搜查隊(香港警務處行動部重點及搜查組)及香港警察學院後，懲教署職員訓練院戰術訓練組成為第三所為其內部培訓課程申請評審服務的政府部門。懲教署職員訓練院戰術訓練組的兩項內部培訓課程分別獲評定為資歷級別第3級及第4級的課程。

In October 2016, HKCAAVQ accredited two programmes from the Clothing Industry Training Authority at QF level 3. This marked the first learning programme offered by CITA that is recognised under the QF. The programmes have been developed with an emphasis on the technical knowledge in the areas of textile materials, pattern design, clothing production and computer application. Graduates of these programmes will be able to demonstrate an understanding of the professional practice in the fashion industry and communicate effectively among different parties of the fashion supply chain.

於2016年10月，評審局為製衣業訓練局的兩項課程進行了資歷級別第3級之課程評審。該兩項課程之內容包括紡織材料、圖案設計、服裝生產及電腦應用領域的專業技術知識，其畢業生預期能夠展現對服裝行業專業實務的理解，並能與服裝行業供應鏈中的不同持分者有效地溝通。該兩項課程為製衣業訓練局首批獲得資歷架構認可的課程。



Accreditation of SCS-based programmes

Since the implementation of the QF in 2008, EDB has been forming Industry Training Advisory Committees (ITACs)/Cross-Industry Training Advisory Committee (CITAC) for various industries with a view to developing industry-based SCS and Training Packages. As at March 2017, 21 ITACs including one CITAC were formed. An increasing number of operators have developed SCS-based programmes by adopting the relevant Units of Competencies (UoCs) specified in the SCS.

During the year, HKCAAVQ accredited 77 SCS-based programmes for the Banking, Beauty and Hairdressing, Catering, Elderly Care Service, Electrical & Mechanical Services, Jewellery and Property Management industries. Of these 77 SCS-based accredited programmes, the Hong Kong Institute of Bankers' first SCS-based programme at QF Level 6 was accredited in September 2016. As at March 2017, a total of 352 SCS-based programmes (QF Levels 1 – 6) covering 15 industries were listed on the Qualifications Register (QR).

《能力標準說明》為本課程評審

資歷架構自2008年推出以來，教育局至今成立了21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。越來越多營辦者採用相關行業之能力單元，制定《能力標準說明》為本課程（「能力為本」課程）。

報告期內，評審局為77個「能力為本」課程進行評審，當中包括銀行業、美容及美髮業、餐飲業、安老服務業、機電業、珠寶業及物業管理業之課程。香港銀行學會之課程更是首個獲評審為資歷級別第6級之「能力為本」課程。截至2017年3月止，資歷名冊共載有352個「能力為本」課程，涵蓋由資歷級別第1至6級的15個行業。

Comparison of Breakdown of SCS-based Programmes on QR

上載於資歷名冊的能力為本課程數目分類

(QF levels 1-6) on the QR

(資歷架構第1至6級)

Banking 銀行業



2015/16

QF Level

資歷架構級別

Lv. 3

資歷 3

6

Lv. 4

資歷 4

6

2016/17

QF Level

資歷架構級別

Lv. 3

資歷 3

5

Lv. 4

資歷 4

7

Lv. 5

資歷 5

3

Lv. 6

資歷 6

3

Automotive 汽車業



2015/16

QF Level

資歷架構級別

Lv. 2

資歷 2

3

Lv. 3

資歷 3

1

Lv. 4

資歷 4

2

2016/17

QF Level

資歷架構級別

Lv. 2

資歷 2

3

Lv. 3

資歷 3

1

Lv. 4

資歷 4

2

Beauty and Hairdressing 美容及美髮業



2015/16

QF Level

資歷架構級別

Lv. 1

資歷 1

18

Lv. 2

資歷 2

88

Lv. 3

資歷 3

47

Lv. 4

資歷 4

6

2016/17

QF Level

資歷架構級別

Lv. 1

資歷 1

32

Lv. 2

資歷 2

90

Lv. 3

資歷 3

47

Lv. 4

資歷 4

9

Watch & Clock 鐘錶業



2015/16

QF Level

資歷架構級別

Lv. 4

資歷 4

3

2016/17

QF Level

資歷架構級別

Lv. 4

資歷 4

3

Catering 飲食業



2015/16

QF Level

資歷架構級別

Lv. 1

資歷 1

4

Lv. 2

資歷 2

2

Lv. 3

資歷 3

11

2016/17

QF Level

資歷架構級別

Lv. 1

資歷 1

6

Lv. 2

資歷 2

2

Lv. 3

資歷 3

9

Jewellery 珠寶業



2015/16

QF Level

資歷架構級別

Lv. 2

資歷 2

4

Lv. 3

資歷 3

4

Lv. 4

資歷 4

3

2016/17

QF Level

資歷架構級別

Lv. 2

資歷 2

5

Lv. 3

資歷 3

4

Lv. 4

資歷 4

3

Electrical & Mechanical Services 機電業



2015/16

QF Level

資歷架構級別

Lv. 2

資歷 2

5

Lv. 3

資歷 3

4

Lv. 4

資歷 4

10

2016/17

QF Level

資歷架構級別

Lv. 2

資歷 2

5

Lv. 3

資歷 3

6

Lv. 4

資歷 4

11

Property Management 物業管理業



2015/16

QF Level

資歷架構級別

Lv. 1
資歷 1

4

Lv. 2
資歷 2

14

Lv. 3
資歷 3

14

Lv. 4
資歷 4

4

2016/17

QF Level

資歷架構級別

Lv. 1
資歷 1

3

Lv. 2
資歷 2

19

Lv. 3
資歷 3

12

Lv. 4
資歷 4

4

Elderly Care Service 安老服務業



2015/16

QF Level

資歷架構級別

Lv. 2
資歷 2

1

Lv. 3
資歷 3

3

2016/17

QF Level

資歷架構級別

Lv. 2
資歷 2

3

Lv. 3
資歷 3

6

Lv. 4
資歷 4

3

Logistics 物流業



2015/16

QF Level

資歷架構級別

Lv. 4
資歷 4

4

2016/17

QF Level

資歷架構級別

Lv. 4
資歷 4

4

Retail 零售業



2015/16

QF Level

資歷架構級別

Lv. 3
資歷 3

1

Lv. 4
資歷 4

6

2016/17

QF Level

資歷架構級別

Lv. 3
資歷 3

1

Lv. 4
資歷 4

6

Lv. 5
資歷 5

1

Information & Communications Technology 資訊科技及通訊業



2015/16

QF Level

資歷架構級別

Lv. 3
資歷 3

2

Lv. 4
資歷 4

10

2016/17

QF Level

資歷架構級別

Lv. 3
資歷 3

3

Lv. 4
資歷 4

17

Insurance 保險業



2015/16

QF Level

資歷架構級別

Lv. 2
資歷 2

1

2016/17

QF Level

資歷架構級別

Lv. 2
資歷 2

1

Lv. 6
資歷 6

1

Manufacturing Technology (Tooling, Metals & Plastics) 製造科技業(模具、金屬及塑膠)



2015/16

QF Level

資歷架構級別

Lv. 5
資歷 5

1

2016/17

QF Level

資歷架構級別

Lv. 5
資歷 5

1

Testing, Inspection & Certification 檢測及認證業



2015/16

QF Level

資歷架構級別

Lv. 4
資歷 4

11

2016/17

QF Level

資歷架構級別

Lv. 4
資歷 4

11

Moderation of SCS and SCS-based Training Packages

HKCAAVQ supports the development of the QF. This includes the moderation of the SCS and the SCS-based Training Packages at the request of EDB. During the year, HKCAAVQ moderated five sets of SCS for the Banking, Beauty and Hairdressing, Information and Communications Technology, Retail, and Security industries, as well as seven sets of SCS-based Training Packages, including two sets from the Jewellery industry and others from the Banking, Chinese Catering, Elderly Care Service, Electrical and Mechanical Service, and Watch and Clock industries.

Major Developments

Pilot Project for Non-QF Accreditation Service

Under Section 4(2)(a) of Cap. 1150, HKCAAVQ may, subject to the prior approval of the Secretary for Education, conduct accreditation tests outside Hong Kong.

In 2016 HKCAAVQ conducted a non-QF accreditation exercise for the Hong Kong Apprentice Jockeys' School of The Hong Kong Jockey Club (AJSHKJC) as a pilot exercise for AJSHKJC's four existing QF-recognised programmes to be operated in Mainland China for the Mainland students.

The four programmes of AJSHKJC were determined by HKCAAVQ as meeting the accreditation standards. The four programmes of AJSHKJC can be offered as HKCAAVQ-accredited non-QF learning programmes delivered at the approved training sites in Huizhou and Huangcun in Mainland China.

《能力標準說明》及其教材套調適工作

評審局一向致力支持資歷架構之發展，並獲教育局委託負責調適《能力標準說明》及教材套。報告期內，評審局為五套《能力標準說明》進行調適工作，包括：銀行業、美容及美髮業、資訊科技及通訊業、零售業及保安服務業的《能力標準說明》。此外，評審局為七套《能力標準說明》為本的教材套進行調適工作，包括兩套珠寶業之教材套、及銀行業、中式飲食業、安老服務業、機電業及鐘錶業之教材套。

主要發展

非資歷架構評審的先導計劃

根據《香港學術及職業資歷評審局條例》(第1150章)4(2)(a)部份，評審局獲教育局長批准後，可於香港境外進行評審工作。

評審局於2016年以先導計劃形式，為香港賽馬會見習騎師學校(見習騎師學校)在香港已獲得資歷架構認可，並計劃以內地學生為目標而於中國內地開辦的四項課程進行非資歷架構評審。

評審局完成評審後確認該四項課程符合評審標準。四項課程於中國內地惠州和黃村兩個核准的授課地址開辦，見習騎師學校是首個通過評審局非資歷架構評審的課程。



New RPL Assessment Agencies

Accreditation of Assessment Agencies is a quality assurance service that underpins the Recognition of Prior Learning (RPL) mechanism of the QF which is to recognise work experiences and competencies acquired by practitioners at the workplace and provide an alternative route for practitioners to obtain QF-recognised qualifications.

This year, HKCAAVQ accredited two new Assessment Agencies, i.e. HKU School of Professional and Continuing Education for the Logistics Industry and the Hong Kong Productivity Council for the Manufacturing Technology (Tooling, Metals and Plastics) Industry respectively. Together with these two new Assessment Agencies, there are six appointed Assessment Agencies for the 15 industries providing RPL assessments to recognise work experiences and competencies acquired by practitioners at the workplace.

Future Developments/Priorities

Sharing Workshops on Development of SCS-based Programmes and Use of QF Credit under the QF

In recent years, a growing number of VPET operators have expressed an interest to adopt the SCS of relevant industries when developing new learning programmes or enhancing their existing programmes. With knowledge and skills generated through the accreditation process of SCS-based programmes, HKCAAVQ planned a series of sharing workshops in mid-2017 to provide operators with core understanding of how UoCs can be effectively used and the techniques and tools, including the use of QF credit, in developing quality SCS-based programmes.

「過往資歷認可」新評估機構

評估機構評審是評審局制定的質素保證程序之一種，以確保在資歷架構下的「過往資歷認可」機制的質素。「過往資歷認可」機制是確認從業員在職場上所積累的工作經驗和能力的一個機制。有關機制讓從業員取得資歷架構認可資歷的一個階梯。

於報告期內，評審局為兩間新評估機構進行評審，包括香港大學專業進修學院及香港生產力促進局。兩所機構分別獲委任為物流業及製造科技業（模具、金屬及塑膠）「過往資歷認可」之評估機構。現時共有六間評估機構為15個行業提供「過往資歷認可」服務，以確認從業員在工作上獲得的經驗及能力。

展望將來

資歷架構下「能力為本」課程發展及應用資歷學分分享會

為回應職業教育和培訓課程營辦者近年對發展「能力為本」課程的需要，評審局計劃於2017年中舉辦一連串分享會，讓營辦者了解如何有效善用「能力單元」，以及相關的技巧和工具，包括分配資歷學分，以發展具質素的「能力為本」課程。

Assessment 評核服務

In addition to accreditation under the QF, HKCAAVQ provides a range of assessment services and consultancy services as authorised under any other enactment and/or by the Secretary for Education. For examples:

- (a) The provision of professional advice to the Registrar of Non-local Higher and Professional Education Courses (the Registrar) in the assessment of non-local courses registered or exempted from registration under the Non-local Higher and Professional Education (Regulation) Ordinance (Cap. 493). The approval of registration or exemption from registration of a non-local course under Cap. 493 rests with the Registrar.
- (b) The provision of expert advice to the Labour and Welfare Bureau (LWB), the final approval authority of the Continuing Education Fund (CEF), on the courses to be included in the register of reimbursable courses under the CEF.
- (c) Performing the role of the sole assessment authority for the Continuing Professional Development (CPD) Programme under the Insurance Intermediaries Quality Assurance Scheme (IIQAS) of the Insurance Authority.
- (d) The provision of quality assurance service of the Applied Learning (ApL) courses as commissioned by the EDB.

Key Figures

Assessment of Non-local Courses

This year, HKCAAVQ assessed 53 new applications, 369 annual returns and 119 applications for changes to registered courses. Compared to the previous year, the number of new applications is slightly lower than that in 2015/16 at 7%. Courses leading to bachelor's and master awards continue to be the majority of the new applications.

除資歷架構下的評審服務外，評審局亦受託教育局或其他部門或機構，提供各種評核和顧問服務，例如：

- a) 就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)的要求成為註冊課程或獲豁免課程，向非本地課程註冊處處長提供專業意見。處長會就每項註冊及獲豁免註冊申請作最終決定。
- b) 就課程能否註冊為持續進修基金可獲發還款項課程，向勞工及福利局提供專業意見。勞工及福利局會就每項申請作最終決定。
- c) 受保險業監管局委託為「保險中介人素質保證計劃」轄下「持續專業培訓計劃」的唯一評核機構。
- d) 受教育局委託，為「應用學習課程」提供質素保證服務。

主要數字

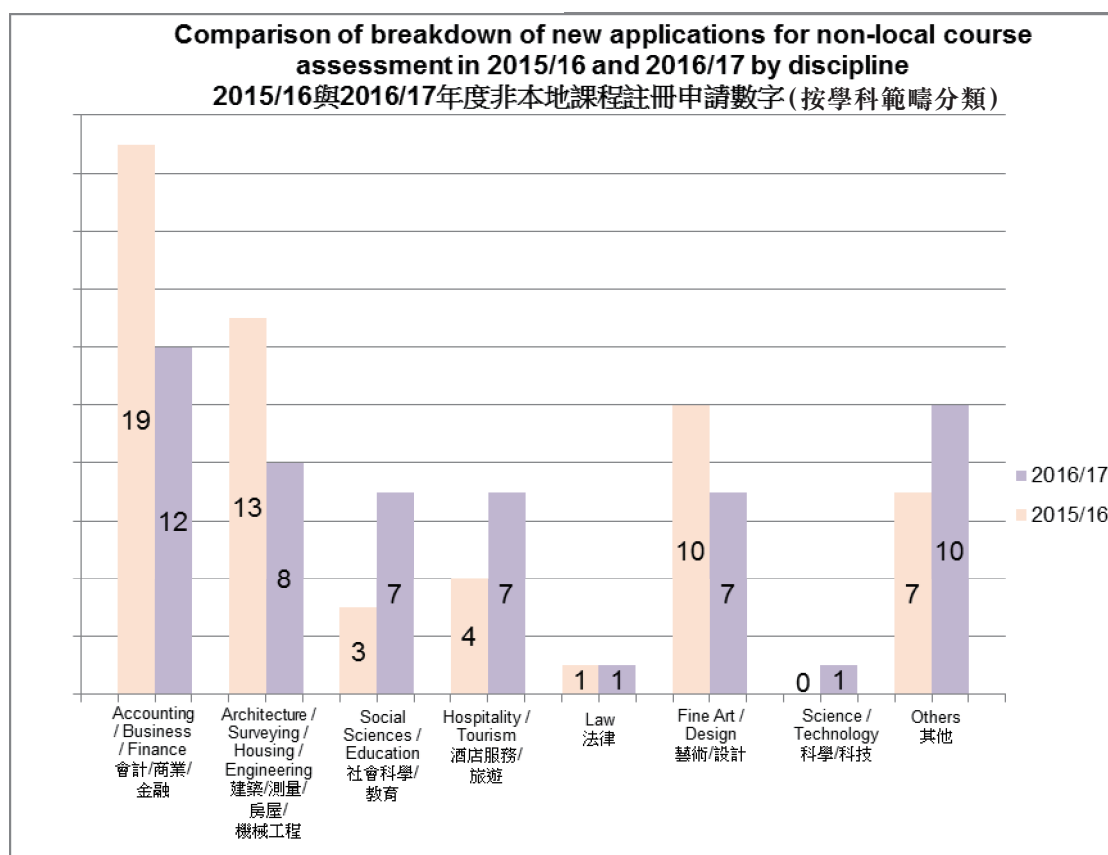
非本地課程評核

本年評審局評核了53項非本地課程註冊申請，369項周年申報及119項課程修改的申請。與去年比較，註冊申請的數量輕微下降了7%，而註冊申請的課程繼續以學士學位及碩士學位課程為主。

Comparison of breakdown of new applications for non-local course assessment by discipline

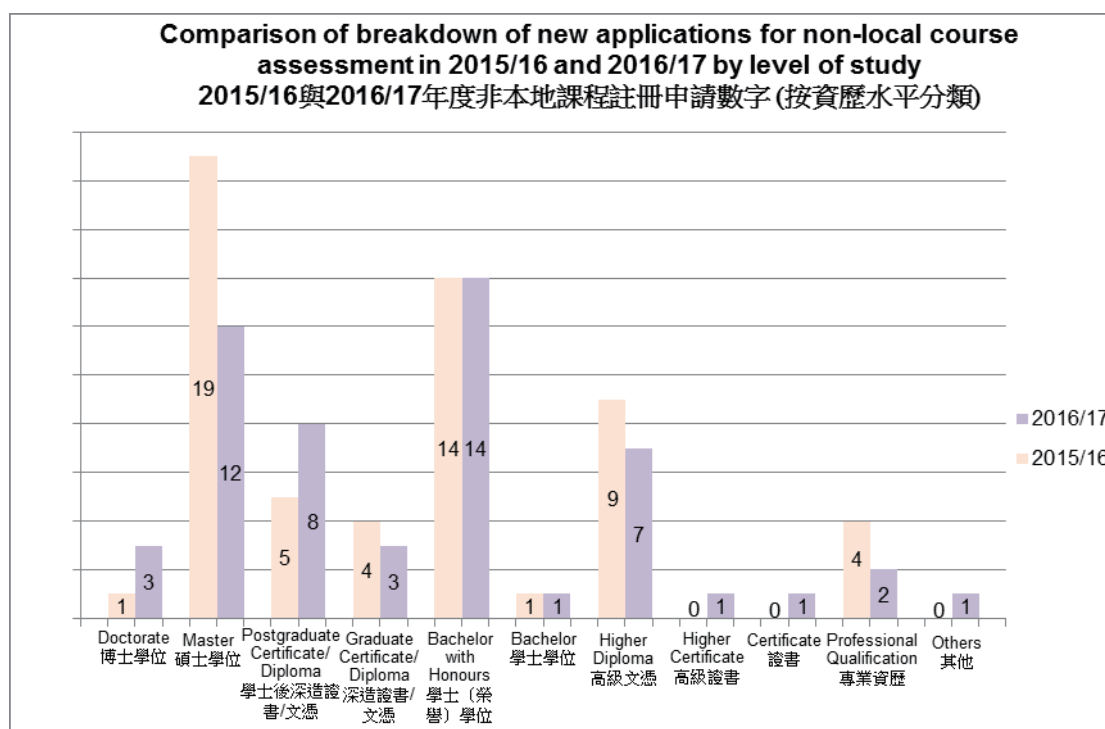
非本地課程註冊申請數字分類(按學科範疇分類)

	2015/16	2016/17
Accounting/Business/Finance 會計／商業／金融	19	12
Architecture/Surveying/Housing/Engineering 建築／測量／房屋／機械工程	13	8
Social Sciences / Education 社會科學／教育	3	7
Hospitality/Tourism 酒店服務／旅遊	4	7
Law 法律	1	1
Fine Art/Design 藝術／設計	10	7
Science/Technology 科學／科技	–	1
Others 其他	7	10
Total 總數	57	53



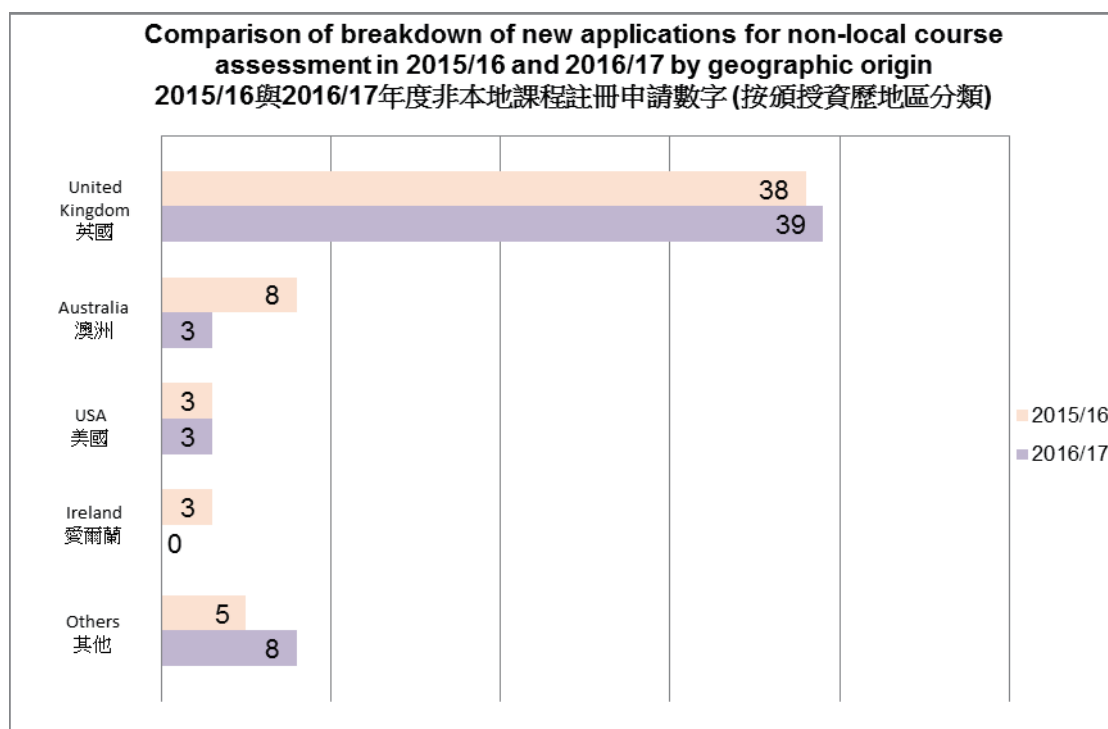
Comparison of breakdown of new applications for non-local course assessment by level of study
 非本地課程註冊申請數字分類(按資歷水平分類)

	2015/16	2016/17
Doctorate 博士學位	1	3
Master 碩士學位	19	12
Postgraduate Certificate/ Diploma 學士後深造證書／文憑	5	8
Graduate Certificate/ Diploma 深造證書／文憑	4	3
Bachelor with Honours 學士(榮譽)學位	14	14
Bachelor 學士學位	1	1
Higher Diploma 高級文憑	9	7
Higher Certificate 高級證書	–	1
Certificate 證書	–	1
Professional Qualification 專業資歷	4	2
Others 其他	–	1
Total 總數	57	53



Comparison of breakdown of new applications for non-local course assessment by geographic origin
 非本地課程註冊申請數字分類(按頒授資歷地區分類)

	2015/16	2016/17
UK 英國	38	39
Australia 澳洲	8	3
USA 美國	3	3
Ireland 愛爾蘭	3	-
Others 其他	5	8
Total 總數	57	53



Assessment of CEF Courses

Each year, as commissioned by the LWB, the HKCAAVQ conducts surprise audit visits to CEF courses to monitor the quality and relevancy of courses after registration. A total of 85 visits were conducted during the reporting period.

This year, HKCAAVQ assessed 720 applications, including 179 new course applications and 541 applications for amendments to registered CEF reimbursable courses. These numbers represent a decrease of 24% and 21% in the number of new course applications and applications for amendments respectively. As regards the breakdown of the number of new course applications, the number of new course applications from non-self-accrediting course providers has increased by 137% as compared to that in 2015/16; and that from self-accrediting course providers has however decreased by 55%.

持續進修基金課程評核

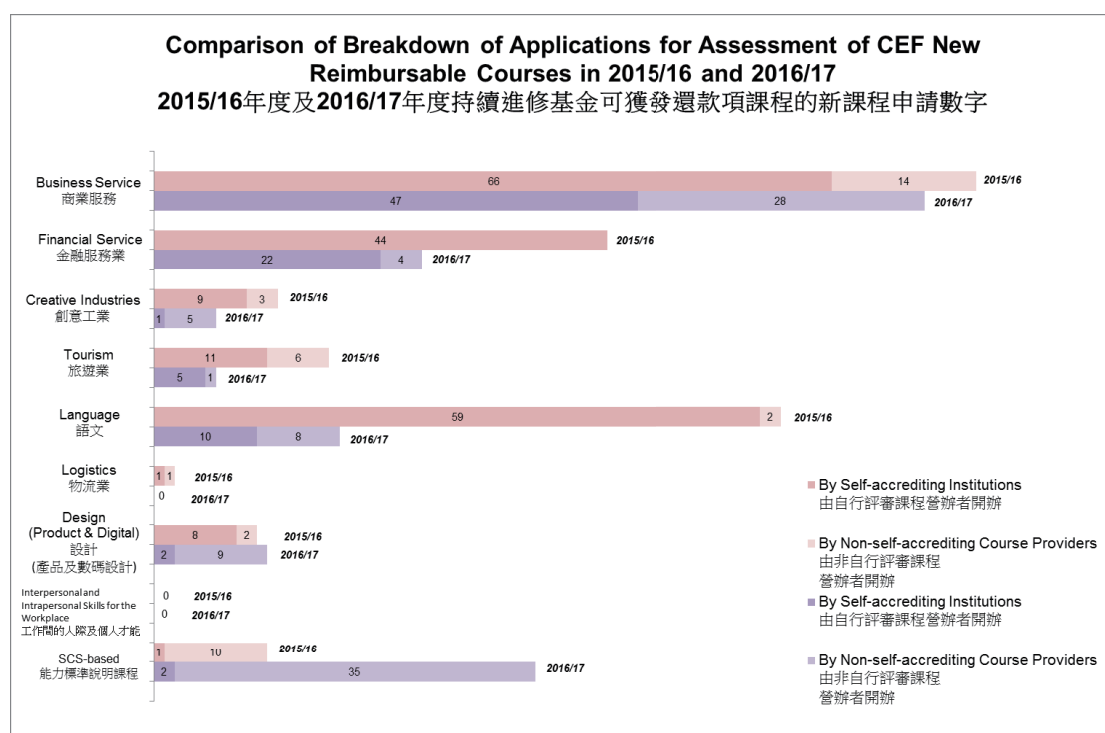
每年，勞工及福利局(勞福局)均委託評審局對持續進修基金課程營辦者進行突擊審核巡查，監察已註冊課程的質素及相關性。報告期內，評審局共進行了85次巡查。

於本年度，評審局處理了720項持續進修基金可獲發還款項課程申請的評核工作，當中包括179項新課程申請及541項已註冊課程的改動申請。所收到的新課程申請及改動申請的數量，分別較2015/16年度減少了24%及21%。相對2015/16年度，來自非自行評審課程營辦者的新課程申請的數目增加了137%，但來自自行評審課程營辦者的新課程申請的數目則較往年減少了55%。

Comparison of breakdown of applications for assessment of CEF new reimbursable courses

持續進修基金可獲發還款項課程的新課程申請數字分類

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	
	2015/16	2016/17	2015/16	2016/17
Business Services 商業服務	66	47	14	28
Financial Services 金融服務業	44	22	-	4
Creative Industries 創意工業	9	1	3	5
Tourism 旅遊業	11	5	6	1
Language 語文	59	10	2	8
Logistics 物流業	1	-	1	-
Design (Product and Digital) 設計 (產品及數碼設計)	8	2	2	9
Interpersonal and Intrapersonal Skills for the Workplace 工作間的人際及個人才能	-	-	-	-
SCS-based 能力標準說明課程	1	2	10	35
Total 總數	199	89	38	90



Assessment of CPD Programmes

In 2014, HKCAAVQ launched a mechanism to recognise QF-recognised programmes as qualified CPD activities under the IIQAS either through direct recognition or through HKCAAVQ's vetting service.

During the year, 123 new applications, 288 annual re-assessments and 340 change applications were processed under the IIQAS. Compared to the previous year, the number of re-assessment applications was stable and that for course amendments dropped 28%. On the other hand, there was a growth of 17% for the new applications. This reflects the increasing industry demand for professional development for practitioners.

In addition to assessed CPD activities, 20 accredited programmes in the Insurance industry have been directly recognised as qualified CPD activities under the CPD Programme of IIQAS.

持續專業進修課程評核

於2014年起，評審局推出了新的機制，認可經評審後的保險相關的課程，可通過查核服務，為保險中介人質素保證計劃下的持續專業進修課程。而經評審的保險業課程則可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。

在報告期內，評審局完成了123項新課程評核申請、288項周年覆核申請及340項改動申請。與去年同期比較，周年覆核的數目相約、改動申請的數目則下跌28%。申請新課程評核的數目上升了17%，反映業界對從業員持續進修的要求日增。

除持續專業進修課程評核外，共有20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。

Comparison of breakdown of assessed CPD programmes for Insurance Authority

經評核的保險中介人持續專業進修課程數目分類

	New Application 新課程評核申請	Re-assessment Application 周年覆核申請	Course Amendment Application 改動申請
2015/16	105	290	475
2016/17	123	288	340

Quality Assurance Services

In the school sector, HKCAAVQ continues to be commissioned by EDB to quality assure the delivery of ApL courses. This year, quality assurance visits were conducted for 11 ApL courses offered by eight Course Providers for the 2016 – 2018 cohort. The number of visits was similar to last year.

質素保證服務

評審局繼續獲教育局委託為「高中應用學習課程」進行質素保證工作。在報告期內，評審局曾實地考察由八所不同院校提供的共11項屬2016–2018學年年度的應用學習課程，考察次數與去年度相約。

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. We offer a professional opinion on whether the totality of the educational qualifications of an individual, i.e. the integrated learning outcomes of the highest qualification achieved, meets the standard of a particular level of qualification in Hong Kong. This includes those learning outcomes achieved through learning deemed to have a substantial bearing on the qualification under assessment.

評審局為公眾人士、不同機構和政府部門提供非本地學歷評估服務。評審局會為申請人之總體學歷(即受評估者所獲最高學歷的綜合學習成效，當中包括對受評估資歷有重要影響的學習成效)，是否達到香港某特定資歷級別的標準而提供專業意見。

Key Figures

重要數字

Number of Qualifications Assessment Cases by Source of Application (1 April 2016 – 31 March 2017)
學歷評估個案數目按申請來源分類(2016年4月1日至2017年3月31日)

Sources of Application 申請來源				
Civil Service Bureau 公務員事務局	2015-16	109	2016-17	147
Education Bureau 教育局	2015-16	115	2016-17	95
Individuals 個別人士	2015-16	2,817	2016-17	2,919
Other Organisations 其他機構	2015-16	566	2016-17	539
Total 總數	2015-16	3,607	2016-17	3,700

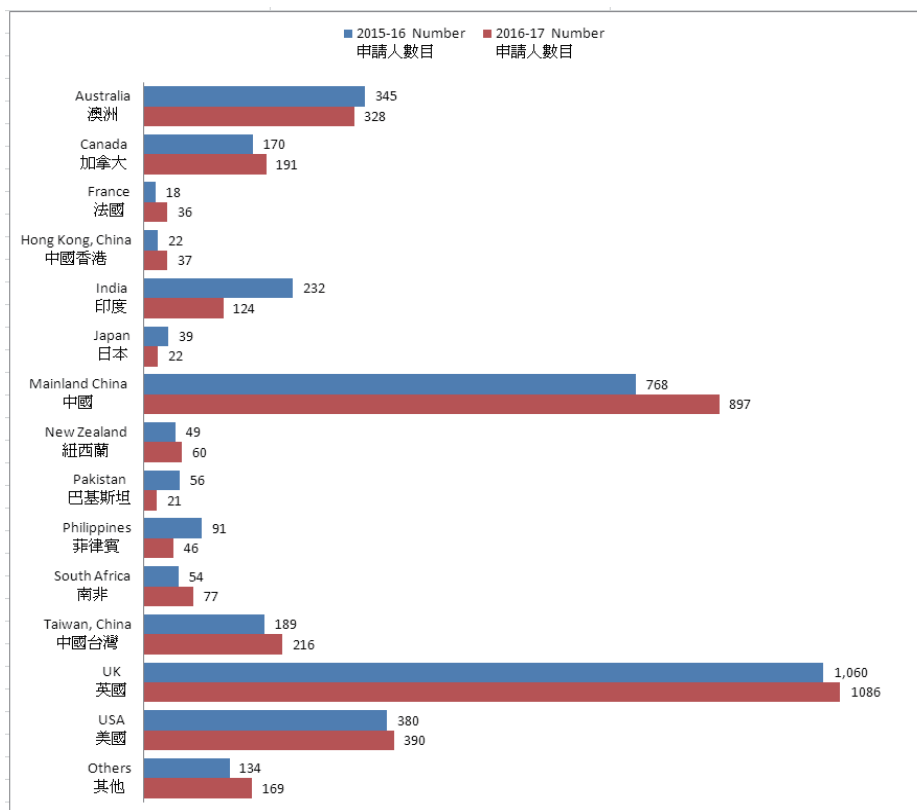
**Number of Qualifications Assessment Cases by Level of Major Qualifications held by Applicants
(1 April 2016 – 31 March 2017)**

學歷評估個案數目按申請人的主要學歷程度分類(2016年4月1日至2017年3月31日)

Level of Major Qualifications 學歷程度	2015-16 Number 數目	2016-17 Number 數目
Doctoral Degree 博士	33	32
Master's Degree 碩士	467	459
Postgraduate Diploma/Certificate 深造文憑/證書	183	212
Bachelor's Degree 學士	2,426	2,297
Sub-degree 副學位	76	336
Secondary School Level 中學程度	100	111
Others 其他	322	253
Total 總數	3,607	3,700

Place of Award of the Major Qualifications held by Applicants (1 April 2016 – 31 March 2017)

申請人的主要學歷頒授地區分類(2016年4月1日至2017年3月31日)



Place of Award of Major Qualifications assessed and considered as meeting the standard of comparable qualifications under HKQF (1 April 2016 – 31 March 2017)*

外地學歷被評定為香港資歷架構下相對的學歷水平(2016年4月1日至2017年3月31日)*

Places of Award of Major Qualification 主要學歷頒授地區	2015-16 Comparable rate	2016-17 Comparable rate
	評定為相對學歷 之百分比	評定為相對學歷 之百分比
Australia (澳洲)	95.1%	92.1%
Canada (加拿大)	100%	99.5%
Mainland China (中國)	99%	99.6%
New Zealand (紐西蘭)	98%	100%
UK (英國)	95.5%	96.3%
USA (美國)	95.5%	91.8%
South Africa (南非)	96.3%	100%
Taiwan (台灣)	95.2%	95.8%

* The qualifications 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，評估結果只適用於個別申請人。

Yearly Totals

In 2016/17, HKCAAVQ conducted 3,700 qualifications assessments, a slight increase of 2.6% when compared to the figure of 3,607 in the previous year.

每年總計

評審局在2016/17年度共處理了3,700宗學歷評估個案，較上年的總數目3,607宗略為增長了2.6%。

Source of Applications

The main reasons for the increase in applications are more “General Purpose” applications from individuals and the Civil Service Bureau (CSB). These types of applications aim to facilitate applicants’ seeking employment or further studies; more applications have been received from organisations such as international schools in Hong Kong. This is in part driven by the rapid expansion of the private school education sector in Hong Kong. Similar to last year, the number of applications received from the Quality Migrant Admission Scheme (QMAS) has continued to decrease due to the introduction of stricter eligibility requirements for immigration to Hong Kong. The numbers of teaching qualification applications from the EDB and individuals have also fallen. This may be caused by the decline in student numbers in local public schools.

Place of Award of Qualifications

The United Kingdom and Mainland China remained the two major countries of awards for our assessment services. In recent years the numbers of qualifications from Mainland China, Taiwan and the Philippines have grown at a greater rate than those of all other countries/areas.

Enhanced Public Awareness of Qualifications Assessment Service

There has been an ongoing interest from the public in regard to the recognition of non-local qualifications which shows the importance of qualifications assessment service. Last year, we continued to reach out to the community to enhance public understanding of our principles and processes in conducting qualifications assessment. We delivered talks to various stakeholders in both the public and private education sectors; and made available information on our service to a local organisation that publishes booklets to provide students with information about study opportunities.

申請來源

學歷評估個案之增幅，主要源於個人及公務員事務局之「一般用途」申請，目的為作求職或進修之用。除此之外，去年來自機構的申請（例如國際學校）亦所有增長，部分原因是由於私立學校數目於香港迅速擴張所致。另一方面，由於香港逐步收緊入境資格要求，來自優秀人才入境計劃(QMAS)的申請數目持續減少。本地公立學校的學生人數下降，亦可能導致來自教育局及有關師資培訓學歷之個人申請數目有所下降。

學歷之頒授地區

在評審局處理的學歷評估個案中，英國和中國仍然佔大多數。近年，來自中國、台灣及菲律賓的學歷評估申請之增幅也較其他國家／地區大。

提高公眾對學歷評估服務的認識

公眾人士一直非常關注非本地學歷認證，這表明了學歷評估服務的重要性。去年我們繼續走入社區，向大眾講解學歷評估的原則和程序。當中包括到公私營教育機構舉辦講座，以及向一所本地機構提供學歷評估資訊，將之納入其所出版有關學習機會的小冊子中。

Authentication of Degree Certificates of Qualifications

HKCAAVQ continued to work closely with awarding institutions to authenticate applicants' qualifications. Last year, we identified two cases of fake qualifications which were reported to the Hong Kong Police for follow-up, as compared to three similar cases in the past reporting period.

Reasons for Non-assessable Qualifications Assessment

Although the number of qualifications assessed and considered by the HKCAAVQ as meeting the standard of comparable qualifications under HKQF is high; there is a large number of applications that include qualifications not assessable by HKCAAVQ for a number of reasons. In the reporting period, there were 167 qualifications assessment applications that were not assessed due to (a) the qualifications not being recognised in the home countries/areas; (b) the qualifications were fake; (c) the applicants were unable to provide sufficient information; and (d) the applicants voluntarily decided to withdraw their applications.

Major Developments

As part of HKCAAVQ practice to benchmark against international best practice, HKCAAVQ has started developing Country/Area Profiles (CAPs). The CAPs contain comprehensive information on selected countries/areas' education systems/qualifications and serve as an assessment tool. They have greatly enhanced the efficiency and effectiveness of our qualifications assessment work. At the time of reporting, the CAPs for Australia, Canada, Mainland China, New Zealand, South Africa, Taiwan, the United Kingdom and the United States of America had been finalised.

驗證學歷證明文件

評審局一直繼續與學歷頒授機構密切合作，以驗證申請人之學歷。去年，我們發現兩宗涉及虛假資料之申請，並已向香港警方舉報，而上一個報告期內我們則發現三宗類似個案。

學歷評估申請不被處理的原因

在評審局處理的學歷評估個案中，雖然有不少被評定為符合香港資歷架構的相關水平，但仍有大量申請因不同原因並未能處理。於報告期內，共有 167 宗學歷評估申請未能獲得評估，當中之原因包括(一)有關學歷並未獲得頒授國家／地區之認證；(二)個案涉及虛假學歷；(三)申請人無法提供足夠資料；及(四)申請人自願退回申請。

主要發展

評審局建立國家／地區資料庫，務求與國際優良操作接軌。每個國家／地區資料庫均搜羅了有關該國家／地區的教育體系和學歷之詳細資料，以作為學歷評估之工具，從而大大地提升了學歷評估服務之效率及效能。於報告期內，評審局完成了的國家／地區資料庫包括澳洲、加拿大、中國、紐西蘭、南非、台灣、英國和美國。

The review of the QA Service and the QA guidelines undertaken by a Task Group established by the HKCAAVQ Council was completed in March 2016. The Task Group comprised local and international Council members and external experts, a representative from the EDB and the Executive Director of HKCAAVQ. The revised Qualifications Assessment guidelines that incorporate HKCAAVQ's CAPs took effect on 1 July 2016. This has strengthened the assessment of educational qualifications and enabled HKCAAVQ to consider other forms of recognised prior learning as well as adopting more award titles under HKQF as assessment outcomes.

To further support our qualifications assessment service and ensure consistency of its outcomes, HKCAAVQ has deployed the computer system module of HKCAAVQ's Quality Management System (QMS) for qualifications assessment to provide an integrated IT platform that streamlined many of the administrative work processes, facilitates the tracking of assessment work as well as provides a secure environment for the storage/retrieval of application/assessment related data. To further streamline and improve the work processes, HKCAAVQ will introduce a web-portal to allow applicants to submit their applications online. The web-portal will make the service more effective and it is expected to be launched in the first quarter of 2018.

Future Developments/Priorities

With the CAPs firmly established as the main assessment tool and information source for HKCAAVQ's qualifications assessment Service, HKCAAVQ will continue to focus on the ongoing research and development of CAPs. In particular, we will continue to devote time and resources to maintain and update the existing CAPs and seek new opportunities/collaborations to develop new ones to align with the latest local and international educational developments.

評審局大會早前設立了一個工作小組，成員包括本地及海外之評審局成員、外部專家、教育局代表及評審局總幹事，以檢討學歷評估服務及相關指引。該檢討工作已經完成，修訂後的學歷評估指引收納了國家／地區資料庫，並已於2016年7月1日生效。是次檢討不僅強化學歷評估工作，讓評審局能在評估過程中考慮過往資歷之認可，並於評估結果引用更多資歷架構下的資歷名銜。

為進一步支援學歷評估服務及確保評估結果的一致性，評審局在原有之質素管理電腦系統中之上建立並採用了專為學歷評估服務而設的電腦系統模組，並以此為綜合的資訊科技平台，簡化了大量學歷評估流程中的行政工作，有助監察評估進度，並提供一個穩妥之環境以儲存／檢索評估申請及評估數據。為了進一步簡化和改善學歷評估的工作流程，評審局將推出網上學歷評估服務平台，讓申請人可於網上提交申請。該網上服務平台將能提供更有效之學歷評估服務，並預計將於2018年第一季度推行。

展望將來

隨著國家／地區資料庫的建立，並成為學歷評估服務之主要工具及資料來源，評審局將會繼續研究和發展資料庫的工作。我們將繼續投放資源以維持及更新現有的資料庫，並會尋求新的合作機會，建立新的國家／地區資料庫，以配合本地和國際教育界的最新發展。

Qualifications Framework and Qualifications Register

資歷架構及資歷名冊

The Qualifications Register (QR), the public face of the Qualifications Framework (QF), is an online database that provides information on qualifications, the associated programmes and providers, and helps learners make informed choices on how to select suitable programmes and plan their progression pathways.

HKCAAVQ performs the statutory role as the QR Authority, and is responsible for the development, and maintenance of the QR for the support of QF.

資歷名冊是資歷架構的公眾介面，此網上資料庫提供有關資歷、進修課程及資歷營辦者的資料，協助學員在選擇課程及規劃個人進修路徑時作出知情的選擇。

評審局擔當資歷名冊當局的法定角色，負責發展，管理「資歷名冊」及相關支援服務。

Key Figures

主要數字

Management of QR Records 資歷名冊記錄管理

No. of Qualifications on QR 資歷名冊上的資歷數目	2015-16	7,600	2016-17	8,063
QR Hit Rate (Annual Growth) 資歷名冊點擊率(年增長率)	2015-16	30%	2016-17	24%
No. of QR Batches Uploaded 上載於資歷名冊的數據組數目	2015-16	1,175	2016-17	1,215
No. of Misleading QF Related Advertisement 涉及資歷架構的誤導廣告數目	2015-16	1	2016-17	8

Management of QR Records 資歷名冊記錄管理	2015/16	2016/17
Number of Qualifications on QR 資歷名冊上的資歷數目	7,638	8,063
By Operator Type of Accreditation Status: 按營辦者的評審狀況劃分		
HKCAAVQ-accredited Operators 經評審局評審的營辦者	3,956	3,786
PAA Operators 具備學科範圍評審資格的營辦者		547
Assessment Agencies 評估機構	698	651
Self-accrediting Operators 自行評審的營辦者	2,984	3,079
By QF Level: 按資歷架構級別的劃分		
QF Levels 1-4 資歷架構第1至4級	5,389	5,755
QF Levels 5-7 資歷架構第5至7級	2,249	2,308
By CAT Arrangement and by Operator Type of Accreditation Status: 按學分累積及轉移安排和按營辦者的評審狀況劃分		
CAT (Programme) 學分累積及轉移(課程)	46	57
Self-accrediting Operators 自行評審的營辦者	46	52
HKCAAVQ-accredited and PAA Operators 經評審局評審及具備學科範圍評審資格的營辦者	0	5
CAT (Institutional) 學分累積及轉移(院校)	940	1,002
Self-accrediting Operators 自行評審的營辦者	811	803
HKCAAVQ-accredited and PAA Operators 經評審局評審及具備學科範圍評審資格的營辦者	129	199
QR Hit Rate (Number) 資歷名冊點擊率(點擊數)	1,573,087	1,941,471
QR Hit Rate (Annual Growth) 資歷名冊點擊率(年增長率)	30%	23%
Number of QR Batches Uploaded 上載於資歷名冊的數據組數目	1,175	1,215
Number of Misleading QF Related Advertisement 涉及資歷架構的誤導廣告數目	1	8

Major Developments

QR Re-organisation 2016: Incorporation of Sub-Area and “Quality Assurance” Status (Phase Two)

The re-classification of the Areas of Study and Training as endorsed by the Liaison Committee on Quality Assurance took effect in January 2016. HKCAAVQ in its capacity as the QR Authority has effected the changes to the QR in two phases, i.e. in March 2016 and June 2016. Since then, a QR record incorporates both the sub-area and “Quality Assurance” status of an operator. Sub-area is a second-tier classification under Area of Study and Training. The data field for Quality Assurance (QA) status is designed to differentiate an operator’s accreditation status (e.g. Self-accrediting, HKCAAVQ-accredited and Programme Area Accreditation) to facilitate the QR Authority’s vetting process and the compilation of QR statistics. More details can be found here: http://www.hkqr.gov.hk/HKQRPRD/web/hkqr-en/help/Search_Qualification/.

Quality Enhancement Support Scheme (QESS) Project on Credit Accumulation and Transfer (CAT) Centralised Database on QR

The QR has been recognised as one of the main sources of information on Credit Accumulation and Transfer (CAT) arrangements for quality assured qualifications over the years. With a greater publicity effort by both the QR Authority and EDB, an increasing participation in the CAT arrangements from the Vocational Education and Training (VPET) sector is anticipated. This in turn is expected to facilitate learner mobility and progression, and the development of a wider range of flexible training and vocational qualification pathways for the workforce of Hong Kong.

主要發展

2016年重編資歷名冊：加入「子範疇」及「質素保證狀況」（第二階段）

「質素保證聯絡委員會」通過重編「學習及培訓範疇」，並於2016年1月起實施。評審局作為資歷名冊當局，分兩階段對資歷名冊作出相應改動。該計劃的第一階段為重編資歷名冊「學習及培訓範疇」，有關工作已於2016年3月完成。計劃的第二階段為在資歷名冊新增「子範疇」，此項工作亦已於2016年6月展開。此後，資歷名冊上的紀錄將會包含「子範疇」及營辦者的「質素保證狀況」兩項資料。「子範疇」是「學習及培訓範疇」下的次分類。「質素保證狀況」資料欄則用以分辨營辦者的評審狀況（例如：自行評審、經評審局評審或具備學科範圍評審資格），以協助資歷名冊當局進行檢核及編製資歷名冊統計數據。詳情請瀏覽以下網頁：http://www.hkqr.gov.hk/HKQRPRD/web/hkqr-en/help/Search_Qualification/。

質素提升支援計劃：資歷名冊學分累積及轉移中央資料庫

資歷名冊多年來已成為提供通過質素保證程序的資歷學分累積及轉移安排的主要資料來源之一。經資歷名冊當局及教育局的廣泛宣傳，職業專才教育界別將會更積極參與學分累積及轉移安排，有利促進學員的流動性及持續進修動力，為香港勞動人口提供更廣泛及具彈性的培訓和職業資歷的階梯。

Funded by the Government's Quality Enhancement Support Scheme, HKCAAVQ has in November 2016 launched a project to create a centralised database to capture Credit Accumulation and Transfer (CAT) information and articulation arrangements on the QR. This CAT centralised database, will be a new function on the QR, and will include a dedicated search facility offering various interactive features.

An Advisory Group has been formed to provide professional advice from the policy-maker and operators. The membership of the Advisory Group comprises representatives from four selected operators from both the self-accrediting and HKCAAVQ-accredited sectors and the Qualifications Framework Secretariat (QFS). We expect to complete the project in October 2018.

New Arrangements on Programme Registration on QR

Following the cessation of the QR endorsement role of Joint Quality Review Committee (JQRC), the Self-financing Sub-degree Programme Units (SSPUs) of the University Grants Committee (UGC)-funded institutions has since 1 November 2016 been able to register their Self-financing Sub-degree (SFSD) programmes directly on the QR.

Improved Service Commitment to QR Records Vetting

To further raise our service commitment, effective from September 2016, the timelines for the vetting of QR entries of the self-accrediting sector has been shortened from 15 to 10 working days and those of the HKCAAVQ-accredited operators from eight to six working days if the uploaded data are consistent and accurate.

評審局於2016年11月獲政府「質素提升支援計劃」支助建立一個中央資料庫，把學分累積及轉移資料與銜接安排收錄在資歷名冊上。學分累積及轉移中央資料庫會成為資歷名冊一項新功能，設有專屬的搜尋介面以提供多項互動功能。

為聽取業界意見，評審局設立一個由政策制定者及課程營辦者組成的諮詢小組，成員包括四個營辦者代表（來自自行評審和經評審局評審的界別），以及資歷架構秘書處代表。評審局期望於2018年10月完成此項目。

資歷名冊課程登記的新安排

當聯校素質檢討委員會終結對資歷架構課程之審批角色後，自2016年11月1日起大學教育資助委員會資助院校的各自資副學位課程單位，可直接地將其自資副學位課程登記到資歷名冊上。

提升資歷名冊紀錄檢核服務

為提升資歷架構及資歷名冊的服務，自2016年9月起，我們已縮短檢核資歷名冊紀錄的時間。若上載資料準確及一致，自行評審界別的紀錄檢核時間已由15個工作天縮短至10個工作天，而經評審局評審的營辦者的紀錄檢核時間亦從八個工作天縮短到六個工作天。

Future Developments/Priorities

Indication of Qualifications' Industry and Branch on QR

"Industry" and "Branch" are two essential and inter-related data fields of a qualification on the QR and searchable via a search facility on the QR. The two data fields are of particular relevance to vocational and professional qualifications and their associated learning programmes. Specification of the relevant industry(ies) and branch(es) of a qualification is included on the QR to enhance transparency of the relevance of qualifications to learners.

Effective 1 April 2017, HKCAAVQ requires new learning programmes to indicate the relevant industries and branches of their respective qualifications on the QR as far as practicable. As for existing learning programmes on the QR, a phase-in approach for the indication of industries and branches will be adopted and the process is expected to be completed by 1 July 2017. A maximum of 10 industries and 30 branches can be indicated on each QR record.

展望將來

在資歷名冊上標示資歷的「行業」及「行業分支」

「行業」及「行業分支」為資歷名冊內兩項主要而又互相關聯的資料，並可通過資歷名冊的搜尋功能來搜尋。此兩項資料對職業及專業資歷及其相關進修課程尤其有關聯。現時資歷名冊已有標示資歷的相關「行業」及「行業分支」，以給予學員更清悉的資歷資料。

自2017年4月1日起，評審局要求新載列於資歷名冊的進修課程及相關資歷盡可能標示相關「行業」及「行業分支」。對於已載列於資歷名冊的進修課程則分階段標示「行業」及「行業分支」。整個過程預期於2017年7月1日前完成。現時每項資歷紀錄最多可標示10個「行業」及30個「行業分支」。

Research, Training & Consultancy

研究、培訓及顧問服務

HKCAAVQ conducts research of trends and developments in quality assurance theories and practices to ensure that its accreditation standards and processes are up-to-date and robust. Research findings are regularly shared with operators, specialists and staff of HKCAAVQ through training and capacity building activities. HKCAAVQ also provides consultancy and quality assurance services for the education and training community in Hong Kong and internationally.

評審局通過研究，掌握質素保證的理論及實務的動向和發展，從而確保評審標準和程序與時並進及穩健。與此同時，評審局恆常地舉辦培訓活動，向營辦者、專家及評審局職員分享研究結果。此外，評審局亦向香港境內外的教育及培訓界別提供顧問及質素保證服務。

Key Figures

主要數字

Activities 活動				
Appointed Specialists 評審局專家	2015-16	730	2016-17	803
Capacity Building of Operators, Specialists and Staff 營辦者、專家、職員的 培訓活動	2015-16 sessions場	29	2016-17 sessions場	46
	2015-16 participants人	859	2016-17 participants人	1164

During the reporting period, HKCAAVQ expanded the Register of Specialists to cover a full range of industries and Areas of Study and Training to support accreditation activities and other business needs. Scheduled regular and thematic training workshops were provided to meet the varied training needs of operators, specialists, staff of HKCAAVQ.

在報告期內，評審局擴大了專家名冊內的專家數目，更全面覆蓋各行業或學習及培訓範疇來支援評審活動，和配合其他業務需求。此外，評審局舉辦定期及專題工作坊，以配合營辦者、專家及評審局職員的培訓需要。

Major Developments

主要發展

Appointment and Engagement of Specialists

評審局專家之委任及參與

Peer review is one of the guiding principles of HKCAAVQ and is at the heart of our accreditation process. HKCAAVQ engages Specialists to serve on accreditation panels and to advise on quality assurance matters. To induct newly appointed Specialists, a Specialists Appointment Ceremony was held on 15 April 2016 and was attended by about 100 Specialists. Ms. Pecvin Yong, Principal Assistant Secretary (Further Education) of the Education Bureau addressed the gathering as the Guest of Honour. Ms. Yong emphasised that the Government is currently working on different ways to promote vocational and professional education and training (VPET). HKCAAVQ

同行評估是評審局質素保證程序的核心及指導原則之一，評審局因此委任專家擔任評審小組成員協助評審及為質素保證事宜給予專家意見。2016年4月15日舉行的評審局專家委任典禮，約100位新任的評審局專家出席，評審局還邀請了教育局首席助理秘書長（延續教育）翁佩雲女士擔任嘉賓並致辭，她在演辭中強調政府正從多方途徑推廣職業專才教育及培訓。因此，評審局亦會與政府、

endeavours to work in concert with the Government, the VPET sector, and our peers to promote quality assurance practices in the development of the wide range of flexible training and career pathways for our younger generation.

Publication of the Institutional Review Manual for Private University Title

HKCAAVQ was commissioned by the Education Bureau (EDB) to develop a manual that includes information on both the standards and process for Institutional Reviews for Private University Title (IR). Based on the criteria laid down by EDB in the “Roadmap for Becoming a Private University” and also taking into consideration the feedback from key stakeholders, an Institutional Review Manual for Private University Title was developed and published on the HKCAAVQ website on 22 April 2016. The IR is a holistic assessment of an institution’s overall effectiveness in pursuit of its mission and vision, and whether a well-managed academic environment is in place.

Capacity Building of Stakeholders

On a regular basis, HKCAAVQ conducts capacity building activities to strengthen the capacity of operators and specialists in the light of the developments in the education and training environment, and in response to requests from client operators for specialised training.

A summary of the capacity building activities conducted during the reporting period is provided below:

職業專才教育界及各方同儕攜手促進業界推行質素保證工作，為我們的年輕一代提供更靈活的培訓及就業階梯。

《院校評審手冊(申請私立大學名銜)》公布

教育局委託評審局，制定《院校評審手冊(申請私立大學名銜)》(下稱手冊)，訂出相關評審標準及程序。評審局已按教育局的《成為私立大學的路線圖》的準則及考慮持份者所提供的意見編寫院校評審後手冊，並於2016年4月22日上載至評審局網頁。「院校評審」是全面評估院校在實現其使命和願景方面的成效，以及院校能否提供一個良好管理的學術環境。

提供予持份者的培訓活動

評審局為配合教育及培訓環境的最新發展，和配合持份者對特定培訓的需求，定期舉辦相關培訓活動，以提升課程營辦者及評審局專家的能力。

在報告期內評審局曾舉辦的培訓活動摘要如下：

46 capacity building activities for Specialists, Operators and Staff involving 1164 participants

舉辦了46個為專家、營辦者及職員提供的培訓活動，參與人數達1164人。

Stakeholders 持份者

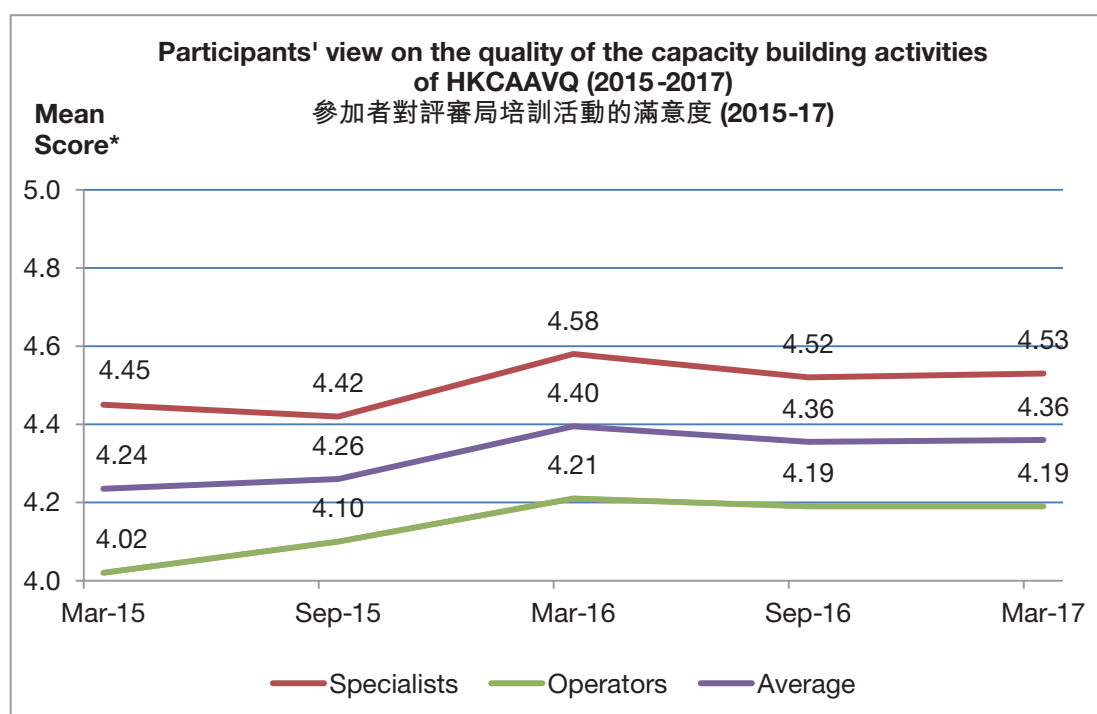
Specialists 專家	No. of sessions 舉辦場數	6	No. of participants 參與人數	126
Operators 營辦者	No. of sessions 舉辦場數	36	No. of participants 參與人數	927
Staff 職員	No. of sessions 舉辦場數	4	No. of participants 參與人數	111
Total 總數	No. of sessions 舉辦場數	46	No. of participants 參與人數	1164

In 2016, HKCAAVQ was commissioned by the Education Bureau (EDB) to design and run a series of Workshops on Credit Accumulation and Transfer (CAT). The Workshops aimed to help participants get acquainted with the CAT policy and principles promulgated by the Government, and help them reflect on the relevant considerations in establishing internal CAT system and procedures. In total, eight workshops attended by 206 participants from 54 operators were held.

教育局於2016年委託評審局設計及舉辦「資歷架構學分累積及轉移工作坊」，旨在協助參加者認識相關政策和政府所制定的學分累積及轉移原則，並協助他們在建立內部學分累積及轉移系統和程序時，可充分反映相關考慮。評審局舉辦了八場工作坊，共54所機構、206人出席。

HKCAAVQ systematically collects feedback to assess the effectiveness of its capacity building activities. The data collected showed that the satisfaction of our clients has generally been increasing over the past two years as illustrated in the graph below:

為了解培訓活動的成效，評審局有系統地收集參加者的意見。從數據顯示，參加者的滿意度在過去兩年持續上升，如下圖示：



* Mean score of capacity building activities is calculated from the participants' degree of agreement with the statement "the overall quality of the event was high" over the 6-month period prior to the reported month, where score 5 indicates "strongly agree" and score 1 indicates "strongly disagree".

* 培訓活動的中位數是由參加者在報告期前的六個月內，就「整體而言，是次工作坊質素良好。」的同意程度而計算，由5分為非常同意至1分的非常不同意。

Review of Accreditation Standards and Criteria

HKCAAVQ announced in January 2016 the launch of the Review of its Accreditation Standards and Criteria. The review will be completed in 2018. The Standards used in the Four-stage QA process have been in use since the launch of the Hong Kong Qualifications Framework in 2008. Between April and June 2016, HKCAAVQ issued a Discussion Paper and conducted a series of focus group meetings with representatives from different stakeholder groups, including academic and vocational operators, institutions registered under the Post Secondary Colleges Ordinance (Cap. 320), non-local programme operators, specialists with experience in accreditation exercises of various nature, and staff of the HKCAAVQ.

Based on the desktop research and the views gathered from the different stakeholder groups, 14 broad issues were identified that have informed the drafting of revisions to the accreditation standards. A common theme running through the 14 broad issues was that operators need more guidance for assessing themselves against the accreditation standards in their own specific contexts, and yet HKCAAVQ's accreditation standards cannot be overly prescriptive given the wide range of operators and learning programmes that come under HKCAAVQ's purview. Noting this challenge, the drafting of revisions will aim to provide context-sensitive information for more transparency and consistent application of the accreditation standards by all users.

At the time of reporting, a Consultation Document incorporating a summary of the issues and the draft revisions to the accreditation standards was under preparation for open consultation that will last until end of August, 2017.

To facilitate communication with stakeholders, and to keep them informed about the progress of the review, a dedicated page on the HKCAAVQ website has been created. Click [here](#) to learn more about the Review, and to keep updated about the progress.

評審標準及準則之檢討

自香港資歷架構於2008年成立以來，評審標準一直沿用至今。因此，評審局於2016年1月公布「評審標準及準則之檢討」（下稱檢討）正式展開，預計2018年完成。在2016年4月至6月期間，評審局發表了討論文件，並與持份者舉行了一系列的聚焦小組會議，參加者包括學術及職業界別的課程營辦者、《專上學院條例》（第320章）下註冊的院校代表、及曾參與不同性質的評審工作專家和評審局職員。

根據桌面研究及從不同持份者所收集到的意見後，評審局匯集了14項綜合議題，於草擬評審標準修訂本時作探討之用。在該14項綜合議題之間，共通之處是為課程營辦者提供更多指引，以協助其就評審標準作出自評；同時間，評審標準亦不應過份規範不同類別的課程營辦者及其課程。評審標準之修訂，致力提供適用於不同具體情況的指標，提高評審標準的透明度和使用上一致性。

在報告期間，評審局制定諮詢文件，當中包括了上述14項綜合議題的摘要，及評審標準草擬修訂本，為公開諮詢做好準備。諮詢工作會在2017年8月底完結。

為促進評審局與持份者間良好溝通及報告檢討的工作進度，評審局特意在官網內建立專頁，[按此](#)可瀏覽更多有關檢討的事宜及進度。

HKCAAVQ commissioned by EDB to conduct a number of projects:

Review of Generic Level Descriptors of the Hong Kong Qualifications Framework

HKCAAVQ was commissioned by the Education Bureau in 2016 to review the Generic Level Descriptors (GLD) of the Hong Kong Qualifications Framework (HKQF) and to develop Practical Tools associated with the various purposes of the GLD, including education and training, human resources management and benchmarking. This is the first review after the launch of the HKQF and it is an important milestone in the development of HKQF. The project deliverables are aimed at supporting a wider use of the GLD and the tools by stakeholders in the future. The project is expected to be completed in November 2017.

HKCAAVQ envisages that the revised GLD and the revisions to be made to HKCAAVQ's accreditation standards and criteria will be helpful to the education and training sector to further promote quality assurance practice and the development of internal quality assurance capability in institutions.

Study on the Implementation of the Code of Good Practices on Governance and Quality Assurance for Self-financing Post-secondary Education Sector

The Code of Good Practices on Governance and Quality Assurance for the Self-financing Post-secondary Education Sector (the Code) was, after acceptance by the EDB, promulgated by the Committee on Self-financing Post-secondary Education (CSPE) in June 2015 for voluntary adoption by the sector. The Code is designed to enhance the quality, transparency and sustainable development of the sector.

In 2016 HKCAAVQ was commissioned by the EDB to review the extent, impact and effectiveness of the implementation of the Code of Good Practices on Governance and Quality Assurance for Self-financing Post-secondary Education Sector (Code) one year after its promulgation. Findings and observations from a desktop review, survey and face-to-face interviews have been collated, analysed and will be presented to the Committee on Self-financing Post-secondary Education in mid-May 2017.

教育局委託評審局進行多個工作項目：

「資歷級別通用指標」之檢討

教育局委託評審局就「資歷級別通用指標」（下稱級別指標）進行檢討，並製作應用工具，供僱主、教育及培訓機構和制訂標準的相關機構作參考。這是自香港資歷架構成立以來首次就級別指標作出檢討，乃資歷架構發展的重要里程碑之一。檢討預計於2017年11月完成。

評審局修訂後的級別指標和評審局擬修訂的評審標準和準則，將有助教育及培訓界別發展內部質素保證能力，進一步推動質素保證工作。

自資專上教育界別實踐《管治及質素保證良好規範守則》研究

《自資專上教育界別管治及質素保證良好規範守則》（下稱守則）獲教育局批准後，於2015年6月由自資專上教育委員會公布，供自資院校自行採納。守則旨在提高院校質素及其透明度，並推動院校的質素持續發展。

教育局於2016年委託評審局在守則公布一年後，就其普及程度、影響力及效益進行檢討。檢討以桌面研究、問卷調查和小組訪談形式進行，收集數據經分析整合成報告，於2017年5月中旬呈交予自資專上教育委員會。

Pilot Project on Phase II of Exploratory Study on Possible Alignment of Professional Qualifications under the Hong Kong Qualifications Framework

HKCAAVQ was commissioned by the EDB to conduct this sequel study after our completion of the Phase I feasibility study of alignment/recognition of professional qualifications under the Hong Kong Qualifications Framework (HKQF) in 2015-16. The Pilot Project is designed to test the application of the criteria, principles, and procedures developed under Phase I for recognising and benchmarking professional qualifications with HKQF. We expect to complete the project by the end of 2017.

Pilot Study on Program Accreditation in Macao

HKCAAVQ provides consultancy services to organisations and government bureaux both in and outside Hong Kong. For HKCAAVQ to conduct projects outside of Hong Kong prior approval of the Secretary for Education (SED) is required.

HKCAAVQ has conducted a pilot study on New Program Accreditation to evaluate the effectiveness of the Guidelines on Program Accreditation and those for use by external quality assurance agencies for the Tertiary Education Services Office (GAES) of the Government of Macao Special Administrative Region (Macao SAR). Based on analysis from site visit observations, focus group meetings and a survey of stakeholders, the guidelines were refined and presented to GAES and the higher education institutions in Macao. The final report of the pilot study was accepted by the Government of Macao SAR in February 2017.

Future Developments/Priorities

As a key strategic direction, HKCAAVQ will continue to enhance the capacity of operators and specialists through the development of new training materials and thematic workshops. Specifically, HKCAAVQ will develop a strategy to offer help to operators and specialists to transition to the revised accreditation standards, and to foster a culture of using information and data, for enhancement of quality.

To contribute to and actively support developments in the national and global quality assurance community, a training programme for local and regional quality assurance professionals and institutions for capacity building is under development, which is targeted to be ready for enrolment in the last quarter of 2017.

專業資歷對照香港資歷架構要求／認可(第二期)先導研究

教育局於2015-16年委託評審局進行第一期「專業資歷對照香港資歷架構要求／認可的可行性研究」後，再續委託評審局進行第二期的先導研究，該先導研究旨在測試第一期所制定的準則、原則及程序的可行性。項目預計於2017年年底完成。

澳門課程認證先導計劃

評審局為香港境內外的政府部門及機構提供顧問服務。為境外機構提供服務前，必須預先獲得教育局局長批准。

評審局為澳門特別行政區政府的高等教育輔助辦公室(高教辦)進行「課程認證」先導計劃，評估「課程認證指引」及「外評機構指引」相應部分的效用，並根據實地考察時的觀察所得，及焦點小組訪談和持份者問卷調查所收集的數據，修改指引和向高教辦和澳門的高等院校展示先導計劃成果。先導計劃的最終報告已於2017年2月獲澳門政府接納。

展望將來

培訓為評審局的重點政策方向之一，評審局因此將繼續通過發展新培訓題材及專題工作坊，以提升課程營辦者及專家的能力。評審局將制訂策略，與課程營辦者及專家一起探討和具體使用檢討後的評審標準，及促進各持份者應用資料及數據來提升質素之文化。

為積極支持並促進國家及全球質素保證界別的發展，評審局將舉辦一項培訓活動提升其他地區的質素保證專業人士和院校能力。活動計劃於2017年最後一季開始接受報名。

Engagement and Collaboration

對外連繫和合作

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 dialogue and active engagement.

Local Engagement

In addition to the engagement activities reported in relation to individual business units, HKCAAVQ as an organisation reaches out to new and potential client stakeholders and present our services and work through organisation of focus group meetings and briefing sessions as well as active participation in activities and events hosted by partner organisations and the Government. Some examples include, HKCAAVQ co-organisation with the Federation for Self-financing Tertiary Education (FSTE) of a conference on the topic 'Enhancing the student learning experience' in November 2016; participation in the UNESCO Global Network of Learning Cities Symposium organised by the UNESCO-UNEVOC Centre (Hong Kong) and UNESCO Institute for Lifelong Learning on 12 November 2016; conduct of a focus group meeting with operators from the retail industry with a view to enhancing their understanding of our accreditation standards and process, and strengthening the capacity of vocational operators. In July 2016, HKCAAVQ launched a corporate video on our website that presents to members of the public our services and role to safeguard the quality of education and training provisions in Hong Kong and support the development of the HKQF.

評審局十分重視與廣大持份者保持緊密溝通，除了掌握不同界別與行業的最新發展，亦為了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。我們透過對話及各項對外活動，配合此策略目標。

本地連繫

評審局會因應不同部門的工作需要而組織各種連繫活動，此外，我們亦會通過舉辦焦點小組會議、簡介會，以及參與由伙伴機構或政府舉辦之活動，主動接觸新持份者或潛在客戶，藉此推廣我們的服務和工作。2016年11月，評審局與自資高等教育聯盟合作舉辦一個題為「提升學生學習經歷」的會議；2016年11月12日，我們參加了「聯合國教科文組織全球學習型城市網絡研討會」，該活動由聯合國教育、科學及文化組織轄下的國際技術和職業教育與培訓中心（香港）與終身學習局合辦；此外，我們亦邀請了零售業的營辦者參加焦點小組會議，藉此增強業界對評審標準與過程的認識，提升他們的質素保證能力。2016年7月，我們於網站推出宣傳短片，向公眾介紹評審局的服務，以及我們維護本地教育及培訓質素、推廣香港資歷架構發展的角色。



HKCAAVQ maintains close dialogue with representatives of HKCAAVQ accredited operators, professional bodies, regulatory authorities, government organisations that serve on our Liaison Panels for the two accreditation units. The Liaison Panels meet on an annual basis and more frequently as issues of mutual concern arise. Agendas and meeting notes are published on HKCAAVQ website. For details, refer to: https://www.hkcaavq.edu.hk/en/engagement/local_engagement/liaison_panels.

It is a tradition that HKCAAVQ nurtures its close working relationship with the quality assurance community in Hong Kong and reinforces the mutual understanding of accreditation processes through the hosting of annual operator briefings and annual dinners. On these occasions, we cover a range of topics with the client operators and specialists including our responses and measures taken to address the feedback collected from them after the conduct of accreditation and assessment activities. Since mid-2016, HKCAAVQ has also published details of the new policies as approved by the HKCAAVQ Council via its newsletters with a view to facilitating early preparation on the part of our stakeholders in seeking our accreditation and assessment services.

評審局與曾經參與評審的營辦者、專業團體、監管機構及政府組織組成兩個聯絡小組，分別就學術及職業專才教育兩大範疇的評審工作保持緊密溝通。除年度會議外，聯絡小組亦會在有需要時召開額外會議，討論大家共同關注的議題。相關會議議程和紀錄已上載到評審局網站，詳情請參閱：https://www.hkcaavq.edu.hk/zh/engagement/local_engagement/liaison_panels。

評審局透過舉辦年度評審簡報會和周年晚宴，與本地質素保證業界持份者建立緊密聯繫，凝聚各界對評審程序的共識。我們並會透過這些場合，和營辦者及評審局專家分享評審與評核服務意見調查結果、我們的回應及相應措施。自2016年年中開始，評審局通過電子通訊發布最新政策的詳情，讓持份者向評審局尋求評審和評核服務前，可以作好充分準備。

International Engagement

HKCAAVQ builds partnership with ASQA

On 18 October 2016, HKCAAVQ and the Australian Skills Quality Authority (ASQA) entered into a Memorandum of Understanding (MoU) to strengthen collaboration on quality assurance and regulatory approaches with a particular focus on vocational and professional education and training. The signing of the MoU marked a new chapter in the development and work of HKCAAVQ after taking on responsibility for the vocational sector in 2007. ASQA is the national regulator for Australia's vocational education and training (VET) sector, and the first wholly VET regulator/quality assurance agency with which HKCAAVQ enters into MoU. The MoU would enhance mutual understanding of quality assurance and regulation of VET provision in Australia and Hong Kong, and facilitate exchange of information. For details of the MoU Signing Ceremony, refer to the press statement published by ASQA.

國際連繫

評審局與澳洲技能品質署建立伙伴關係

評審局與澳洲技能品質署於2016年10月18日，簽定諒解備忘錄，加強雙方在職業專才教育的質素保證及監管方面的合作。評審局於2007年開展職業資歷評審的工作，是次與澳洲技能品質署簽定諒解備忘錄，為評審局在職業專才教育的評審工作開拓新的一頁。澳洲技能品質署為澳洲職業教育及培訓界別的國營監管機構，亦是首個與評審局簽定諒解備忘錄的純職業教育及培訓監管機構。是次合作將有助促進香港和澳洲在職訓質素保證及監管工作上的相互了解及訊息交流。有關諒解備忘錄簽署儀式的詳情，請參閱澳洲技能品質署所發布的新聞稿。



Representatives of the ASQA subsequently paid a visit to HKCAAVQ on 3 November 2016 to share experience of ASQA's audit approach, use of online training material, deployment of IT systems for transmission of information from operators and subsequent management of data collected.

澳洲技能品質署代表於2016年11月3日到訪評審局，分享該署的審核方式、如何利用網上培訓資料、以及如何設立電腦系統與營辦者傳遞資訊及管理收集得來的資料。



Experience sharing between HKCAAVQ and SSG

A delegation of SkillsFuture Singapore (SSG) visited HKCAAVQ on 14 December 2016. SkillsFuture is a national organisation established by the Ministry of Education to promote lifelong learning by helping individuals make well-informed choices in education, training and careers; developing an integrated high-quality system of education and training and promoting employers recognition and career development based on skills and mastery. As a new organisation SSG visited Hong Kong to learn from the experience of a number of Hong Kong agencies and education institutions, including HKCAAVQ. The representatives from SSG also shared with us the role and emerging work of SSG. The two agencies exchanged information in enhancing quality assurance in vocational and professional education in the two jurisdictions.

評審局與新加坡未來技能局分享經驗

新加坡未來技能局的代表團於2016年12月14日到訪評審局。SSG是由新加坡教育部成立的國營機構，旨在推動終身學習及協助國民在教育、培訓及就業方面作出知情的決擇；發展高質素教育及培訓綜合系統；以及透過技能提升推動僱主認可和職涯發展。作為一所新成立的機構，新加坡未來技能局代表早前到訪香港，向包括評審局在內的不同質素保證機構及院校吸取經驗。會面期間該局代表與評審局分享其角色及未來工作方向，雙方並就提升兩地職業專才教育的質素保證工作交換訊息。

HKCAAVQ joined Cross-border Quality Assurance Network

In January 2017 HKCAAVQ joined the Cross-border Quality Assurance Network (CBQAN) as one of its founding members. CBQAN is initiated by China Academic Degrees and Graduate Education Development Center (CDGDC) and the Network consists of 15 quality assurance and qualification recognition institutions from 12 countries and regions. CBQAN aims to improve the quality of cross-border education, to build a communication and cooperation platform for stakeholders of cross-border higher education quality assurance in Asia and Europe, and to promote student and academic mobility. The inaugural general assembly was held in December 2016 at the International Forum on Cross-border Education in Haikou in Hainan Province, where the Deputy Executive Director (VPET) gave a presentation on the topic “Two Decades of Quality Assurance of Cross Border Education – Hong Kong Experience and Beyond” and shared with participants the importance of cross border education and the regulation and quality assurance of non-local programmes in Hong Kong.

As part of HKCAAVQ's strategic initiatives, we aspire to become as a key partner in the national and international quality assurance community by establishing a professional standing and presence through new or renewed Memorandum of Understanding in particular with sister organisations in Mainland China.

評審局參與跨境高等教育質量保障協作網絡

評審局於2017年1月加入跨境高等教育質量保障協作網絡組織，成為其創會成員。該組織由中國教育部學位與研究生教育發展中心成立，成員包括15所來自12個國家及地區的質素保證及資歷認證機構。其成立的目的旨在提升跨境教育質素，為亞洲及歐洲各地的跨境高等教育界持份者提供溝通和合作平台，促進學生及學術的流動。在2016年12月，於海南省海口市舉行的跨境教育國際論壇，召開首屆全體大會，評審局副總幹事（職業專才教育）在會上以「質素保證與跨境教育二十年－香港的經驗和展望」為題發表演說，和與會者分享跨境教育的重要性，以及香港對非本地課程的監管和質素保證工作。

評審局其中一項策略性目標，是透過與其他質素保證機構，特別是國內的友好機構，簽定諒解備忘錄，建立評審局的專業地位，讓評審局成為全國及全球質素保證界別的主要成員。



HKCAAVQ's collaborative initiatives under QBBG

The expansion of the higher education sector through internationalisation activities has been evident for more than two decades. It has created several challenges for both institutions and QA agencies. It is important that both institutions and the QA agencies working internationally respond effectively to this expansion and change, and address the challenges that arise through internationalisation.

Quality Beyond Boundaries Group (QBBG) is a network of international quality assurance agencies that has been formed to address the growing quality assurance challenges and opportunities associated with cross border higher education.

Being a member of QBBG, HKCAAVQ attended the annual meeting in Melbourne, Australia, in October 2016. The QBBG members committed in coming years to operate as a community of practice with a view to establishing shared experiences on topics including academic integrity, quality assurance of online education, and to continue collaborating on reviews of institutions that are present across the member jurisdictions.

The meeting in 2017 will be held in Hong Kong and hosted by HKCAAVQ in the second half of the year.

HKCAAVQ and HEEACT

HKCAAVQ and the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) signed their second Memorandum of Co-operation in November 2016. A delegation of HEEACT subsequently paid a visit to HKCAAVQ on 9 February 2017. The experience sharing particularly highlighted the similarity in experiences and challenges of both agencies in conducting quality assurance activities offshore, such as cultural differences and use of language.

評審局參與「質素無疆界」組織的合作計劃

隨著社會漸趨國際化，高等教育過去二十年急劇發展，對院校以至質素保證機構均帶來不少新挑戰。因此院校及質素保證機構如何以國際化角度回應行業的急劇發展與轉變，以及應對國際化過程引伸的挑戰，至為重要。

「質素無疆界」為一國際質素保證機構網絡，旨在應對各國在質素保證方面所面對的挑戰，以及跨境高等教育所帶來的新機遇。

作為「質素無疆界」成員，評審局代表於2016年10月赴澳洲墨爾本參與周年大會。會上各國成員承諾未來會繼續維持合作，就學術操守及網上教學質素保證等範疇分享經驗，並繼續促進成員在院校評審工作上的合作。

下屆「質素無疆界」年度會議將於2017年下半年在香港舉行，並由評審局主辦。

評審局與台灣高等教育評鑑中心

評審局與台灣高等教育評鑑中心於2016年11月簽定第二份合作備忘錄。高等教育評鑑中心代表團其後於2017年2月9日到訪評審局。雙方會面交流時特別提及就離岸活動進行質素保證工作的經驗，以及所遇到的挑戰，包括文化差異及語言應用等。



Participation at events

HKCAAVQ staff regularly are invited to present keynote speeches and papers at local and international events. Papers presented by staff are published on the HKCAAVQ website <https://www.hkcaavq.edu.hk/en/publications>. A list of the events attended are included in the table below:

參與海內外活動

年內評審局職員獲邀出席多個本地及海外活動並發表演講及撰寫文章。由評審局職員撰寫的文章已於評審局網頁發布：<https://www.hkcaavq.edu.hk/zh/publications>。出席活動列表如下：

Title of presentation/ Theme of conference 演講題目／會議主題	Presenter(s) 講者	Month/Year 月／年
“Global Think Tank on Transnational Education” at QBBG Meeting Melbourne 澳洲墨爾本「質素無疆界」組織會議：「跨國教育 國際智庫」	Ms Dorte Kristoffersen, Executive Director of HKCAAVQ 評審局總幹事 Dorte Kristoffersen 女士	10/2016

Title of presentation/ Theme of conference 演講題目／會議主題	Presenter(s) 講者	Month/Year 月／年
APEC Quality Assurance in Online Education Workshop 亞洲太平洋經濟合作組織 – 網上學習質素保證工作坊	Professor T C Pong, Professor of Computer Science and Engineering of HKUST and HKCAAVQ Council Member, and Dr Joe Hong, Registrar (Academic Accreditation and Assessment) of HKCAAVQ 香港科技大學計算機科學及工程學系教授兼評審局大會成員龐鼎全教授；及評審局評審主任(學術評審及評核)康慶祥博士	11/2016
Ningbo-Hong Kong Educational Cooperation Forum 寧波香港教育合作論壇	Ms Susanna Lee, Head of Consulting of HKCAAVQ 評審局顧問服務總主任李淑仁女士	11/2016
Brain Gain: Charting the Impact and Future of Transnational Higher Education at The Observatory on Borderless Higher Education (OBHE) Conference 大腦啟思：跨國高等教育的影響與未來 無邊界高等教育觀察組織會議	Mr Robert Fearnside, Deputy Executive Director (Academic) of HKCAAVQ 評審局副總幹事(學術)Robert Fearnside 先生	11/2016
“The Role of Quality Assurance to Support Hong Kong as a Learning City” at UNESCO Global Network of Learning Cities Symposium 聯合國教科文組織全球學習型城市網絡研討會：「質素保證對香港作為學習型城市的支援角色」	Ms Dorte Kristoffersen, Executive Director of HKCAAVQ 評審局總幹事 Dorte Kristoffersen 女士	11/2016
“QA and Governance of Higher Education in Local and Non-local Institutions in Hong Kong – Does It Work?” at HEEACT & TAIR International Conference 台灣高等教育評鑑中心及校務研究專業協會國際會議「香港本地及非本地高等教育的質素保證和監管的可行性」	Ms Dorte Kristoffersen, Executive Director of HKCAAVQ 評審局總幹事 Dorte Kristoffersen 女士	11/2016
The Self-Assessment Report – What makes a report a Good report?” at Quality Assurance Agency reviews in ASEAN Countries 東南亞國家聯盟質素保證機構會議：「自我評審報告所需的要素」	Ms Dorte Kristoffersen, Executive Director of HKCAAVQ 評審局總幹事 Dorte Kristoffersen 女士	11/2016

Title of presentation/ Theme of conference 演講題目／會議主題	Presenter(s) 講者	Month/Year 月／年
“The Use of Quality Management System in Enhancing the Quality Assurance Process” at International Conference on “The New Frontiers of Teaching and Learning Quality Assurance in Higher Education” 高等教育－教與學質素保證的先驅國際論壇「質素保證：質素管理系統的應用」	Ms Helen Yau, Registrar (Vocational and Professional Accreditation) of HKCAAVQ 評審局評審主任(職業及專業資歷評審)邱敏燕小姐	11/2016
“Two Decades of Quality Assurance of Cross Border Education: Hong Kong Experience and Beyond” at China International Forum on Cross-border Education 中國國際論壇－跨境教育「質素保證與跨境教育二十年－香港的經驗和展望」	Dr Sandra Wong, Deputy Executive Director (VPET) of HKCAAVQ 評審局副總幹事(職業專才教育)王景兒博士	12/2016
“Cross-border Quality Assurance: Case study of Hong Kong and Macau” at 2017 INQAHE Conference 2017 高等教育質素保證機構國際網絡會議「跨國質素保證：香港和澳門的個案研究」	Mr Robert Fearnside, Deputy Executive Director (Academic) of HKCAAVQ 評審局副總幹事(學術)Robert Fearnside 先生	2/2017

Future Developments/Priorities

As set out in the HKCAAVQ Strategic Plan 2015-2019, we aim to contribute to and actively support developments in the national and global quality assurance community. In order to support the achievement of this aim, we will seek to implement reviews with QBBG members for institutions operating in more than one member economies. This will enhance the effectiveness of accreditation of education and training provisions that take place across jurisdictions and benefit institutions as well as HKCAAVQ.

On the local engagement front, HKCAAVQ recognises the increasing diversity of client operators and continues to reach out to present our services and work. More diverse engagement initiatives will be developed such as strengthening of stakeholder engagement through new and alternative communication means and engagement with new stakeholder groups most prominently students; and continued strengthening of transparency supported by a revamped website.

展望將來

評審局在策略發展計劃2015-2019中制定積極貢獻及支持全國及環球質素保證發展的方向。為達成此目標，我們尋求與其他「質素無疆界」的成員合作，共同審視一些跨經濟體營運的院校質素。此舉有助提高跨境教育及培訓的評審效率，對個別院校以至評審局皆有益處。

在本地的連繫工作方面，鑒於營辦者漸趨多元化，評審局會繼續主動向各方介紹我們的服務和工作。我們會開闢更多新的溝通渠道，以加強與新持份者，尤其是學生的溝通，並會透過提升版的網頁提供更多資訊，增加透明度。

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)

Opinion

We have audited the financial statements of Hong Kong Council for Accreditation of Academic and Vocational Qualifications (the "Council") set out on pages 78 to 118, which comprise the statement of financial position as at 31 March 2017, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Council as at 31 March 2017, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

Basis for Opinion

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

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)

意見

本核數師行(以下簡稱「我們」)已審計列載於第78至118頁的香港學術及職業資歷評審局(以下簡稱「貴局」)之財務報表，此財務報表包括於二零一七年三月三十一日財務狀況表與截至該日止年度的全面收益表、儲備變動表和現金流量變動表，以及財務報表附註，包括主要會計政策概要。

我們認為，該等財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實與公平地反映了貴局於二零一七年三月三十一日的財務狀況及截至該日止年度的財務表現及現金流量。

意見基礎

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

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

Other Information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Council Members and Those Charged with Governance for the Financial Statements

The council members are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA, 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.

In preparing the financial statements, the council members are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the council members either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

其他信息

貴局成員需對其他資訊內容負責，包括刊載於年報內的信息，但不包括財務報表及我們的核數師報告。

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

結合我們對財務報表的審計，我們的責任是閱讀其他信息，在此過程中，考慮其他信息是否與財務報表或我們在審計過程中所瞭解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。基於我們已執行的工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

評審局成員及管理層就財務報表須承擔的責任

貴局成員須負責根據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制不存在由於欺詐或錯誤而導致的重大錯誤陳述。

在編製財務報表時，貴局成員負責評估貴局持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非貴局成員有意將貴局清盤或停止經營，或別無其他實際的替代方案。

管理層須負責監督貴局的財務報告過程。

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

核數師就審計財務報表須 承擔之責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並按照《學術及職業資歷評審條例》(第1150章)的規定僅向全體成員提供包括我們意見的核數師報告。除此以外，我們的報告不作其他用途。我們並不就報告之內容對任何其他人士負上或承擔任何責任。合理保證是高精度保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或匯總起來可能影響財務報表使用者就財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

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

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部監控之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部監控，以制定合適之審核程序，但目的並非對貴局內部監控的有效性發表意見。

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council members.
- Conclude on the appropriateness of the council members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 評價貴局成員所採用會計政策的恰當性及作出的會計估計和相關披露的合理性。
- 對貴局成員採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴局的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況也有可能導致貴局不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否公平地反映當中之交易和事項。

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

除其他事項外，我們還與管理層溝通計畫的審核範圍、時間安排、重大審計發現等，包括任何在審計中識別出之內部監控重要漏洞。

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong

8 September 2017

德勤 • 關黃陳方會計師行
執業會計師
香港

二零一七年九月八日

Statement of Comprehensive Income
全面收益表

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

	NOTES 附註	2017 HK\$ 港幣	2016 HK\$ 港幣
Income 收入			
Accreditation fees 評審費		53,480,250	52,842,290
Advisory and consultancy fees 諮詢和顧問費		21,985,726	22,283,104
Qualifications assessment fees 資歷評估費		9,115,157	8,708,233
Qualifications registry fees 資歷註冊費		2,927,563	2,943,955
Government grants 政府補助		7,268,371	7,105,819
Investment income 投資收入	5	897,751	725,012
Other income 其他收入	6	32,372	31,378
		95,707,190	94,639,791
Expenditures 支出			
Staff costs 員工成本		(63,342,861)	(60,207,787)
Administrative expenses 行政費用		(13,250,357)	(16,703,053)
Direct accreditation/consultancy costs 直接評審／顧問成本		(11,195,386)	(11,625,120)
Council meeting and committee expenses 本局會議及委員會支出		(946,780)	(885,383)
		(88,735,384)	(89,421,343)
Surplus for the year 本年度盈餘	7	6,971,806	5,218,448
Other comprehensive income (expense) 其他全面收益(支出)			
<i>Item 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>			
<i>Available-for-sale equity security: 可供出售股本證券：</i>			
Changes in fair value recognised during the year 本年度已確認公允價值的變動		1,982,200	(2,477,750)
Other comprehensive income (expense) for the year			
本年度其他全面收益(支出)		1,982,200	(2,477,750)
Total comprehensive income for the year			
本年度全面收益合計		8,954,006	2,740,698

Statement of Financial Position
財務狀況表

At 31 March 2017 於二零一七年三月三十一日

	NOTES 附註	2017 HK\$ 港幣	2016 HK\$ 港幣
Non-current assets 非流動資產			
Fixed assets 固定資產	9	7,310,383	8,342,005
Investments 投資	10	14,254,350	12,272,150
		21,564,733	20,614,155
Current assets 流動資產			
Investment 投資	10	–	1,027,734
Accounts and other receivables 應收賬款和其他應收款	11	13,868,634	9,154,578
Bank deposits and cash 銀行存款及現金	12	62,739,143	65,506,342
		76,607,777	75,688,654
Current liabilities 流動負債			
Deferred government grants 遞延政府補助	13	2,086,334	3,462,211
Deferred revenue 遞延收入	14	14,908,302	19,221,111
Other payables and accruals 其他應付賬款及應計費用		2,998,975	5,277,585
Provision for staff gratuities 員工約滿酬金準備	15	3,688,577	3,622,749
		23,682,188	31,583,656
Net current assets 流動資產淨值		52,925,589	44,104,998
Total assets less current liabilities 資產總值減流動負債		74,490,322	64,719,153
Reserves 儲備	16		
Accumulated surpluses 累計盈餘		65,279,997	58,308,191
Investment revaluation reserve 投資重估儲備		643,660	(1,338,540)
Total reserves 儲備總額		65,923,657	56,969,651
Non-current liabilities 非流動負債			
Deferred government grants 遞延政府補助	13	5,850,277	5,344,361
Provision for staff gratuities 員工約滿酬金準備	15	2,716,388	2,405,141
		8,566,665	7,749,502
		74,490,322	64,719,153

The financial statements on pages 78 to 118 were approved and authorised for issue by the Council on 8 September 2017 and are signed on its behalf by:



Chairman 主席

本局於二零一七年九月八日批准並授權刊發載於第78至118頁之財務報表，並由下列人士代表簽署：



Executive Director 總幹事

Statement of Changes in Reserves

儲備變動表

For the year ended 31 March 2017 截至二零一七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 2015 於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 本年度全面收益(支出)合計	5,218,448	(2,477,750)	2,740,698
At 31 March 2016 and 1 April 2016 於2016年3月31日和2016年4月1日	58,308,191	(1,338,540)	56,969,651
Surplus for the year 本年度盈餘	6,971,806	–	6,971,806
Other comprehensive income for the year 本年度其他全面收益	–	1,982,200	1,982,200
Total comprehensive income for the year 本年度全面收益合計	6,971,806	1,982,200	8,954,006
At 31 March 2017 於2017年3月31日	65,279,997	643,660	65,923,657

Statement of Cash Flows
現金流量變動表

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

	NOTE 附註	2017 HK\$ 港幣	2016 HK\$ 港幣
Surplus for the year 本年度盈餘		6,971,806	5,218,448
Adjustments for: 調整項目：			
Depreciation 折舊		6,331,427	9,475,451
Dividend income 股息收入		(454,740)	(472,230)
Interest income 利息收入		(443,011)	(252,782)
Gain on disposal of fixed assets 出售固定資產收益		(1,910)	(2,850)
Operating cash flows before movements in working capital 營運資金變動前的經營現金流量		12,403,572	13,966,037
Increase in accounts and other receivables 應收賬款和其他應收款增加		(4,793,859)	(2,050,335)
Decrease in deferred government grants 遞延政府補助減少		(869,961)	(1,537,721)
(Decrease) increase in deferred revenue 遞延收入(減少)增加		(4,312,809)	12,339,970
Decrease in other payables and accruals 其他應付賬款和應計費用減少		(2,278,610)	(579,960)
Increase in provision for staff gratuities 員工約滿酬金準備增加		377,075	1,463,741
NET CASH FROM OPERATING ACTIVITIES 經營活動所得的現金淨額		525,408	23,601,732
INVESTING ACTIVITIES 投資活動			
Payment for purchase of fixed assets 購入固定資產付款		(5,299,805)	(735,614)
Proceeds from disposal of fixed assets 出售固定資產所得款項		1,910	6,690
Proceeds from disposal of held to maturity investment 出售持有至到期投資所得款項		1,000,000	—
Decrease in bank deposits with maturity of more than three months at acquisition 在購入後三個月以上到期的銀行存款減少		25,968	2,032,960
Interest received 已收利息		550,548	316,290
Dividend received 已收股息		454,740	472,230
NET CASH (USED IN) FROM INVESTING ACTIVITIES 投資活動(所用)產生的現金淨額		(3,266,639)	2,092,556
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS 現金及現金等價物(減少)增加淨額		(2,741,231)	25,694,288
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR 年初現金及現金等價物		47,452,019	21,757,731
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR 年末現金及現金等價物	12	44,710,788	47,452,019

Notes to the Financial Statements 財務報表附註

For the year ended 31 March 2017 截至二零一七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。

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

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

Amendments to HKFRSs that are mandatorily effective for the current year

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 the current year:

Amendments to HKFRS 11	Accounting for Acquisitions of Interests in Joint Operations
Amendments to HKAS 1	Disclosure Initiative
Amendments to HKFRS 16 and HKAS 38	Clarification of Acceptable Methods of Depreciation and Amortisation
Amendments to HKAS 16 and HKAS 41	Agriculture: Bearer Plants
Amendments to HKAS 27	Equity Method in Separate Financial Statements
Amendments to HKFRS 10, HKFRS 12 and HKAS 28	Investment Entities: Applying the Consolidation Exception

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」)

本年度強制生效的經修訂香港財務報告準則

於本年度，本局首次採用以下由香港會計師公會頒佈之經修訂香港財務報告準則：

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
香港會計準則第1號(修訂本)	披露計劃
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
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
香港會計準則第27號(修訂本)	獨立財務報表的權益法
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

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

2. APPLICATION OF NEW AND AMENDMENTS TO HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (continued)**Amendments to HKFRSs that are mandatorily effective for the current year (continued)**

Amendments to HKFRSs	Annual Improvements to HKFRSs 2012-2014 Cycle
----------------------	---

The application of the amendments to HKFRSs in the current year has had no material impact 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.

New and amendments to HKFRSs in issue but not yet effective

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

HKFRS 9	Financial Instruments ²
HKFRS 15	Revenue from Contracts with Customers and the related Amendments ²
HKFRS 16	Leases ³
Amendments to HKFRS 2	Classification and Measurement of Share-based Payment Transactions ²

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)**本年度強制生效的經修訂香港財務報告準則(續)**

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
---------------	----------------------------

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。

已頒佈但尚未生效的新訂及經修訂香港財務報告準則

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 ²
香港財務報告準則第15號	客戶合約收入 ²
香港財務報告準則第16號	租賃 ³
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 ²

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

2. APPLICATION OF NEW AND AMENDMENTS TO HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (continued)**New and amendments to HKFRSs in issue but not yet effective (continued)**

Amendments to HKFRS 4	Applying HKFRS 9 Financial Instruments with HKFRS 4 Insurance Contracts ²
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ⁴
Amendments to HKAS 7	Disclosure Initiative ¹
Amendments to HKAS 12	Recognition of Deferred Tax Assets for Unrealised Losses ¹
Amendments to HKFRSs	Annual Improvements to HKFRSs Standards 2014-2016 Cycle ⁵

- ¹ Effective for annual periods beginning on or after 1 January 2017
- ² Effective for annual periods beginning on or after 1 January 2018
- ³ Effective for annual periods beginning on or after 1 January 2019
- ⁴ Effective for annual periods beginning on or after a date to be determined
- ⁵ Effective for annual periods beginning on or after 1 January 2017 or 1 January 2018, as appropriate

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)**已頒佈但尚未生效的新訂及經修訂香港財務報告準則(續)**

香港財務報告準則第4號(修訂本)	應用香港財務報告準則第9號金融工具和香港財務報告準則第4號保險合同 ²
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 ⁴
香港會計準則第7號(修訂本)	披露計劃 ¹
香港會計準則第12號(修訂本)	未實現虧損的遞延所得稅資產的確認 ¹
香港財務報告準則(修訂本)	香港財務報告準則二零一四年至二零一六年週期之年度改進 ⁵

- ¹ 於二零一七年一月一日或其後開始的年度期間生效
- ² 於二零一八年一月一日或其後開始的年度期間生效
- ³ 於二零一九年一月一日或其後開始的年度期間生效
- ⁴ 於待定日期開始或其後的年度期間生效
- ⁵ 視情況於二零一七年一月一日或二零一八年一月一日或其後開始的年度期間生效

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

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

HKFRS 9 Financial Instruments

HKFRS 9 introduces new requirements for the classification and measurement of financial assets, financial liabilities, general hedge accounting and impairment requirements for financial assets.

Key requirements of HKFRS 9 are described as follows:

- All recognised financial assets that are within the scope of HKFRS 9 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 fair value through other comprehensive income. 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

香港財務報告準則第9號加入有關金融資產和財務負債分類及計量、金融資產之一般對沖會計和減值的新要求。

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價值計量。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，按公允價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價值計量。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)之其後公允價值變動，而一般僅於損益內確認股息收入。

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

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

- 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.

Based on the Council's financial instruments and risk management policies as at 31 March 2017, application of HKFRS 9 in the future may have a impact on the classification and measurement of the Council's financial assets. In addition, the expected credit loss model may result in early provision of credit losses which are not yet incurred in relation to the Council's financial assets measured at amortized cost.

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)**

- 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。

根據本局截止二零一七年三月三十一日的金融工具及風險管理政策，未來應用香港財務報告準則第九號可能會對本局之金融資產分類及計量產生影響。另外，預期信貸虧損模式可能會導致對本局按攤銷成本計量的金融資產提前計提尚未發生的信貸虧損。

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。

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

2. APPLICATION OF NEW AND AMENDMENTS TO 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。

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

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

HKFRS 15 Revenue from Contracts with Customers (continued)

In 2016, the HKICPA issued Clarifications to HKFRS 15 in relation to the identification of performance obligations, principal versus agent considerations, as well as licensing application guidance.

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 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)

2016年，香港會計師公會頒佈了香港財務報告準則第15號(修訂本)以處理識別履約責任、主事人與代理人，以及許可之應用指引等問題。

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》而編製，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。

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

For the year ended 31 March 2017 截至二零一七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 Share-based Payment, leasing transactions that are within the scope of HKAS 17 leases, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in HKAS 2 Inventories or value in use in HKAS 36 Impairment of Assets.

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:

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值計量除外。

歷史成本一般基於為換取貨物及服務所支付代價的公允價值。

公允價值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值作出估計時，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／或披露的公允價值均按此基礎予以確定，惟香港財務報告準則第2號「股份支付」範圍內的股份付款交易、香港會計準則第17號「租賃」範圍內的租賃交易、以及與公允價值類似但並非公允價值的計量(例如香港會計準則第2號「存貨」中的可變現淨值或香港會計準則第36號「資產減值」中的使用價值)除外。

此外，就財務報告而言，公允價值計量根據公允價值計量的輸入數據可觀察程度及公允價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：

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of preparation (continued)

- 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:

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

3. 主要會計政策(續)

編製基準(續)

- 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：

- 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；
- 諮詢和顧問費在服務提供的期間內確認；
- 提供資歷評估服務的收費在評估工作完成的期間內確認；
- 資歷名冊費用在登記工作完成的期間內確認；

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition (continued)

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)

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。

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

For the year ended 31 March 2017 截至二零一七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。

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

For the year ended 31 March 2017 截至二零一七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. In allocating the impairment loss, the impairment loss is allocated first to reduce the carrying amount of any goodwill (if applicable) and then to the other assets on a pro-rata basis based on the carrying amount of each asset in the unit. The carrying amount of an asset is not reduced below the highest of its fair value less costs of disposal (if measurable), its value in use (if determinable) and zero. The amount of impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit. An impairment loss is recognised immediately in profit or loss.

3. 主要會計政策(續)**有形資產的減值虧損**

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。

可收回金額指公允價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。分配減值虧損時，減值虧損首先調減商譽之賬面值(如有)，然後根據該單位內各項資產的帳面值按比例分配至其他資產。一項資產之帳面值之減計金額應不低於下述之最高金額：其公允價值減去處置成本(如可計量)之差額，其使用價值(如可確定)和零。應分配至該資產之減值虧損則按比例分配至該單元內其他資產。減值虧損乃即時於損益確認。

Notes to the Financial Statements (continued)

財務報表附註(續)

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of tangible assets (continued)

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.

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)

有形資產的減值虧損(續)

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。

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。

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

For the year ended 31 March 2017 截至二零一七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價值計量。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價值或自金融資產或金融負債的公允價值扣除。

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

For the year ended 31 March 2017 截至二零一七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.

Interest 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)。

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

For the year ended 31 March 2017 截至二零一七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. Dividends on AFS equity instruments are recognized in profit or loss when the Council's right to receive the dividends is established. 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).

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).

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

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；或按公允價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價值計量。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)。

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)。

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。

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

For the year ended 31 March 2017 截至二零一七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

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)

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價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。

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

For the year ended 31 March 2017 截至二零一七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 or 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間的差額確認。

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。

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

For the year ended 31 March 2017 截至二零一七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 investment 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.

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價值增加，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。

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments (continued)

Financial assets (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.

Financial liabilities

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

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)

金融資產(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。

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。

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，本局才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。

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

4. KEY SOURCE OF ESTIMATION UNCERTAINTY**Key source of estimation uncertainty**

The following is the key assumption 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 available-for-sale financial asset

On assessing any impairment of the Council's available-for-sale financial asset, 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. For the year ended 31 March 2017, no impairment was made on the available-for-sale financial asset (2016: nil).

4. 估計不明朗因素的主要來源**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。

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。截至二零一七年三月三十一日止年度，本局未就可供出售金融資產計提減值撥備(二零一六年：零)。

5. INVESTMENT INCOME**5. 投資收入**

	2017 HK\$ 港幣	2016 HK\$ 港幣
Interest income 利息收入	443,011	252,782
Dividend income 股息收入	454,740	472,230
	897,751	725,012

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

6. OTHER INCOME

6. 其他收入

	2017 HK\$ 港幣	2016 HK\$ 港幣
Review of non-QF Accreditation 非資歷評估服務審閱費	8,402	7,750
Consultancy fee from external activities 外部活動的顧問費	15,512	19,711
Gain on disposal of fixed assets 固定資產出售收益	1,910	2,850
Miscellaneous income 其他收入	6,548	1,067
	32,372	31,378

7. SURPLUS FOR THE YEAR

7. 本年度盈餘

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

本年度盈餘已扣除(計入):

	2017 HK\$ 港幣	2016 HK\$ 港幣
Salaries, wages and other benefits 薪金、工資及其他福利	61,763,818	58,657,937
Contributions to Mandatory Provident Funds 強制性公積金供款	1,579,043	1,549,851
Total staff costs 員工成本總額	63,342,861	60,207,788
Auditor's remuneration 核數師酬金	238,480	187,650
Depreciation 折舊	6,331,427	9,475,451
Minimum lease payments under operating leases 最低經營租賃支出	120,023	95,462
Interest income from held-to-maturity debt securities 持有至到期債務證券的利息收入	(16,066)	(16,493)

8. TAXATION

8. 稅項

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.

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。

Notes to the Financial Statements (continued)

財務報表附註(續)

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

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
COST 成本				
At 1 April 2015 於2015年4月1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
Additions 添置	—	272,035	5,027,770	5,299,805
Disposals 出售	—	(207,839)	—	(207,839)
At 31 March 2017 於2017年3月31日	31,083,553	7,182,935	9,022,697	47,289,185
ACCUMULATED DEPRECIATION 累計折舊				
At 1 April 2015 於2015年4月1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
Charge for the year 本年度折舊	3,943,427	838,244	1,549,756	6,331,427
Eliminated on disposals 出售轉銷	—	(207,839)	—	(207,839)
At 31 March 2017 於2017年3月31日	31,083,553	6,546,508	2,348,741	39,978,802
NET BOOK VALUE 賬面淨值				
At 31 March 2017 於2017年3月31日	—	636,427	6,673,956	7,310,383
At 31 March 2016 於2016年3月31日	3,943,427	1,202,636	3,195,942	8,342,005

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

10. INVESTMENTS

10. 投資

	2017 HK\$ 港幣	2016 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
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)	14,254,350	12,272,150
	14,254,350	13,299,884
Analysed as: 分析為:		
Current 流動	–	1,027,734
Non-current 非流動	14,254,350	12,272,150
	14,254,350	13,299,884
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

11. ACCOUNTS AND OTHER
RECEIVABLES11. 應收賬款和其他應收
款

	2017 HK\$ 港幣	2016 HK\$ 港幣
Accounts receivable 應收賬款	10,599,298	5,205,846
Deposits, other receivables and prepayments 按金、其他應收款及預付款	3,020,827	3,780,026
Interest receivable 應收利息	248,509	168,706
	13,868,634	9,154,578

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

For the year ended 31 March 2017 截至二零一七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\$4,289,437 (2016: HK\$2,700,203) 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:

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4,289,437元(二零一六年：港幣2,700,203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：

	2017 HK\$ 港幣	2016 HK\$ 港幣
Less than 1 month 1個月內	4,289,437	2,397,603
More than 1 month 1個月以上	—	302,600
	4,289,437	2,700,203

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

12. BANK DEPOSITS AND CASH

12. 銀行存款及現金

	2017 HK\$ 港幣	2016 HK\$ 港幣
Deposits with banks 銀行定期存款	42,337,752	21,673,211
Cash at bank and other financial institutions and in hand 現金及銀行或其他財務機構存款	20,401,391	43,833,131
Bank deposits and cash in the statement of financial position 財務狀況表所示的銀行存款及現金	62,739,143	65,506,342
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	(18,028,355)	(18,054,323)
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	44,710,788	47,452,019

13. DEFERRED GOVERNMENT GRANTS

13. 遞延政府補助

	2017 HK\$ 港幣	2016 HK\$ 港幣
Balance as at 1 April 於4月1日的結餘	8,806,572	10,344,293
Grants received and receivable 已收及應收補助	2,903,349	2,551,901
Interest thereon 應計利息	8,536	16,197
Recognised as income during the year 年內已確認為收入	(3,781,846)	(4,105,819)
Balance as at 31 March 於3月31日的結餘	7,936,611	8,806,572
Less: Amount shown under current liabilities 減：流動負債項下所示的金額	(2,086,334)	(3,462,211)
Amount shown under non-current liabilities 非流動負債項下所示的金額	5,850,277	5,344,361

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。

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

For the year ended 31 March 2017 截至二零一七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

	2017 HK\$ 港幣	2016 HK\$ 港幣
Balance as at 1 April 於4月1日	6,027,890	4,564,149
Provision made 提撥準備	4,917,803	4,521,553
Provision utilised 已用準備	(4,540,728)	(3,057,812)
Balance as at 31 March 於3月31日	6,404,965	6,027,890
Less: Amount shown under current liabilities 減：流動負債項下所示的金額	(3,688,577)	(3,622,749)
Amount shown under non-current liabilities 非流動負債項下所示的金額	2,716,388	2,405,141

16. RESERVES

16. 儲備

(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.

(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) 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.

(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。

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

For the year ended 31 March 2017 截至二零一七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

	2017 HK\$ 港幣	2016 HK\$ 港幣
Financial assets 金融資產		
Held-to-maturity investments 持有至到期投資	—	1,027,734
Available-for-sales investments 可供出售投資	14,254,350	12,272,150
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)	73,963,520	71,364,405
	88,217,870	84,664,289
Financial liabilities 金融負債		
Amortised cost 已攤銷成本	1,536,186	2,059,524

18. 金融工具

金融工具的類別

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

For the year ended 31 March 2017 截至二零一七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% (2016: 10%) higher/lower and all other variables held constant, the investment revaluation reserve would increase/decrease by HK\$1,425,435 (2016: increase/decrease by HK\$1,227,215) 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%(二零一六年：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價值變動而上升／下跌港幣1,425,435元(二零一六年：上升／下跌港幣1,227,215元)。

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

18. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

Market risk (continued)

Sensitivity analysis (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 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 2016.

Credit risk

As at 31 March 2017, 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 and accounts receivables.

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)

敏感度分析(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。二零一六年的分析是以相同基礎計算。

信貸風險

於二零一七年三月三十一日，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和應收賬款。

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。

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

For the year ended 31 March 2017 截至二零一七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 23% and 63% (2016: 40% and 82%) 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23%及63%(二零一六年：40%及82%)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

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求或三個月內償還。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。

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

For the year ended 31 March 2017 截至二零一七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 investment is 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	
	2017 HK\$ 港幣	2016 HK\$ 港幣
Available-for-sale equity security 可供出售股本證券	14,254,350	12,272,150

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價值。

- (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價值(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。

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

For the year ended 31 March 2017 截至二零一七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.

	2017		2016	
	Carrying amount 賬面金額 HK\$ 港幣	Fair value 公允價值 HK\$ 港幣	Carrying amount 賬面金額 HK\$ 港幣	Fair value 公允價值 HK\$ 港幣
Held-to-maturity debt securities 持有至到期債務證券	—	—	1,027,734	1,025,210

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:

	2017 HK\$ 港幣	2016 HK\$ 港幣
Within one year 一年內	12	5
In the second to fifth years inclusive 第二至第五年(首尾兩年包括在內)	41	—
	53	5

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:

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

19. OPERATING LEASE COMMITMENTS
(continued)

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.

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

Non-local Council members 非本地成員	2017 HK\$ 港幣	2016 HK\$ 港幣
	245,598	246,390

Local Council members are not remunerated.

19. 經營租賃承擔(續)

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。

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

2017 HK\$ 港幣	2016 HK\$ 港幣
245,598	246,390

本局董事會本地成員並不收取酬金。

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

20. RELATED PARTY TRANSACTIONS
(continued)

(ii) Key management personnel remuneration

	2017 HK\$ 港幣	2016 HK\$ 港幣
Salaries and other emoluments 薪金及其他酬金	5,523,890	5,869,563
Retirement scheme contributions 退休計劃供款	13,500	24,000
	5,537,390	5,893,563

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

- (iii) During the year ended 31 March 2017, approximately 19% (2016: 18%) of the Council's total income are derived from services provided to the HKSAR Government, and approximately 17% (2016: 15%) 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.

20. 關連方交易(續)

(ii) 關鍵管理人員酬金

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

- (iii) 截至二零一七年三月三十一日止年度，在本局的總收入中，約19%(二零一六年：18%)來自向政府提供服務，約17%(二零一六年：15%)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。

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

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

- (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).
- (v) During the year ended 31 March 2017, the HKSAR Government also provided funding support of approximately HK\$400,000 (2016: HK\$938,834) and HK\$1,760,000 (2016: HK\$nil), respectively, for phase II and III of the Council's IT infrastructure development project, HK\$15,846 (2016: HK\$1,243,200) for the good practices in quality assurance project, HK\$3,000,000 (2016: HK\$3,000,000) for the daily maintenance and regular upgrading of the QR, HK\$727,503 (2016: HK\$nil) for the quality enhancement supporting scheme, and HK\$486,525 (2016: HK\$nil) for the review of accreditation criteria and standards.

20. 關連方交易(續)

- (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)。
- (v) 截至二零一七年三月三十一日止年度，香港政府還分別為本局的第二及第三期資訊科技基礎建設項目提供了港幣400,000元(二零一六年：港幣938,834元)及港幣1,760,000元(二零一六年：港幣零元)的資金。另外，政府亦為質量保證項目提供了港幣15,846元(二零一六年：港幣1,243,200元)，為日常運作和定期資歷名冊升級提供了港幣3,000,000元(二零一六年：港幣3,000,000元)，為質量提升支援項目提供了港幣727,503元(二零一六年：港幣零元)的資金以及為評審標準和準則覆核提供港幣486,525(二零一六年：港幣零元)的資金。

Analysis of Expenditure
支出分析

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

	2017 HK\$ 港幣	2016 HK\$ 港幣
STAFF COSTS 員工成本		
Salaries 薪金	55,717,865	52,956,790
Allowances and other staff costs 津貼及其他員工成本	7,624,996	7,250,997
	63,342,861	60,207,787
ADMINISTRATIVE EXPENSES 行政費用		
Auditor's remuneration 核數師酬金	238,480	187,650
Bank charges 銀行手續費	21,983	34,392
Cleaning 清潔費	439,655	539,591
Community relations 社區關係	36,784	44,576
Consultancy fees 顧問費	835,440	1,009,633
Depreciation 折舊	6,331,427	9,475,451
Incidental expenses 雜項支出	8,049	7,065
Insurance 保險費	269,708	250,580
Legal advisory fees 法律諮詢費	371,022	742,368
Membership fee 會員費	96,048	127,618
Others 其他	73,199	116,326
Overseas visits and conferences 海外出訪和會議	230,292	243,468
Periodicals, newspapers and books 期刊、報紙和書本	8,394	15,057
Photocopying 影印費	32,673	30,222
Postage 郵費	21,604	34,908
Printing 印刷費	143,570	157,780
Publicity 宣傳費	643,383	258,229
Recruitment and training 招聘及培訓	57,645	66,647
Rent and rates 租金和差餉	215,089	381,806
Repairs and maintenance 維修及保養費	225,395	155,173
Securities transaction charges 證券買賣費用	2,525	5,050
Security 保安費	297,075	286,768
Stationery and consumables 文具和消耗品	298,574	285,201
Telephone and facsimile 電話和傳真費用	350,629	411,758
Tools and equipment 工具和設備	1,557,433	1,416,596
Transport and travelling 交通費	66,619	46,743
Utilities 水、電費	227,843	221,832
Work related research 工作相關調研	149,819	150,565
	13,250,357	16,703,053

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

For the year ended 31 March 2017 截至二零一七年三月三十一日止年度

	2017 HK\$ 港幣	2016 HK\$ 港幣
DIRECT ACCREDITATION/CONSULTANCY COSTS		
直接評審／顧問成本		
Accreditation costs 評審成本	9,359,928	9,587,987
Qualifications Register costs 資歷名冊成本	1,835,458	2,037,133
	11,195,386	11,625,120
COUNCIL MEETING AND COMMITTEE EXPENSES		
本局會議及委員會支出		
Air passages 機票	410,765	272,555
Honorarium payments 酬金付款	245,598	246,390
Hotel accommodation 酒店住宿費	62,711	91,762
Working lunches and dinners 公務午飯和晚飯支出	157,596	193,582
Subsistence allowance 零用金	37,050	29,250
Transport and miscellaneous expenses 交通費和雜費	33,060	51,844
	946,780	885,383
TOTAL EXPENDITURE 支出總額	88,735,384	89,421,343

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.
- (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.

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。
- (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。

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。

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.

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。

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

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

Copyright ©2017 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.

©2017 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。