



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

Making Impact in
a New Era of
QUALITY
ASSURANCE





Vision 願景

We aim to be a globally recognised and leading regional independent quality assurance body in education and training.

我們致力成為世界公認及於所在區域具領導地位的獨立質素保證機構，為教育及培訓界別服務。



Mission 使命

We safeguard the credibility of qualifications under the Hong Kong Qualifications Framework and facilitate the continuous quality enhancement and excellence of education and training in Hong Kong and the region through our accreditation, assessment, quality audit and consulting services.

我們透過提供評審、評核、質素核證及顧問服務，致力確保香港資歷架構的認受性，促進本地及鄰近地區的教育及培訓質素持續提升及優化。



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Highlights of the Year

年度剪影

HKCAAVQ speaks at Going Global 2018 評審局於Going Global 2018會議上進行簡報



HKCAAVQ's Registrar was invited to present on the accreditation of online learning programmes in the Panel session at the Going Global 2018, themed "Global connections, local impact: Creating 21st century skills, knowledge and impact for society-wide good" in Malaysia.

評審局評審主任獲邀在馬來西亞舉行的Going Global 2018，題為「Global connections, local impact: Creating 21st century skills, knowledge and impact for society-wide good」的會議上，匯報評審局對在評審網上課程方面的經驗。

Roundtable by HKCAAVQ Council Member 評審局大會成員於圓桌會議發表演說



HKCAAVQ Council Member Professor James Calleja, also the Principal and CEO of Malta College of Arts, Science and Technology, delivered a presentation titled "The Link Between Qualifications Framework and Validation Arrangements" at a roundtable session.

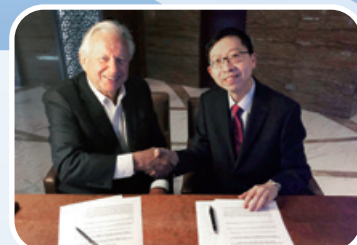
評審局大會成員James Calleja 教授，於評審局圓桌會議上，發表以「資歷架構和甄審安排的關係」為題的演講。Calleja 教授同時為馬爾他人文科技大學校長及總裁。

23 May
- 2018 -

3 May
- 2018 -

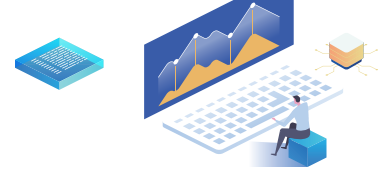
2-4 May
- 2018 -

HKCAAVQ renews MoA with Knowledge and Human Development Authority (KHDA) 評審局與杜拜知識及人力發展部再 次簽訂協議備忘錄



HKCAAVQ renewed the Memorandum of Agreement (MoA) with Knowledge and Human Development Authority (KHDA), UAE, after the MoA was first signed in 2015. The signing ceremony was officiated by Dr Warren Fox (Chief of Higher Education, KHDA) & Mr Albert Chow, Executive Director of HKCAAVQ.

繼2015年首次簽訂後，評審局與杜拜知識及人力發展部再次簽訂協議備忘錄。是次簽署儀式由杜拜知識及人力發展部高等教育主管 Warren Fox 博士及評審局總幹事周慶邦先生主禮。



Highlights of the Year 年度剪影

Joint conference with FSTE on Striving for Quality Education 評審局與自資高等教育聯盟合辦 年度會議

HKCAAVQ jointly organised the Federation for Self-financing Tertiary Education (FSTE) Annual Conference, with "Striving for Quality Education" as the theme.

評審局與自資高等教育聯盟合辦以「追求優質教育」為主題的年度會議。



1 Jun
- 2018 -

17 Sep
- 2018 -

HKCAAVQ co-organises HKQF International Conference 2018 with EDB & QFS 評審局與教育局及資歷架構秘書處 合香港資歷架構國際會議 2018

The EDB and the QFS jointly organised the HKQF International Conference 2018, with HKCAAVQ as the co-organiser, in celebration of the 10th anniversary of the HKQF. The Conference, themed "QF in the Next Decade: Quality, Progression & Recognition", presented the QF developments in Hong Kong and selected places around the world.

為慶祝香港資歷架構成立十周年，教育局及資歷架構秘書處合辦，評審局協辦香港資歷架構國際會議 2018 會議，以「資歷架構十年展望：質素、進階、認可」為主題，闡述資歷架構在香港及國際上其他地區的發展。



HKCAAVQ renews MoU with QQI 評審局與QQI續簽諒解備忘錄

HKCAAVQ renewed its MoU with Quality and Qualifications Ireland (QQI), marking another important milestone for the strong collaboration between the two agencies.



評審局與愛爾蘭質素及資格評審會續簽訂諒解備忘錄，標示雙方在雙邊合作上的另一重要里程碑。

18 Sep
- 2018 -

Highlights of the Year

年度剪影

14 Oct
- 2018 -

CAT Centralised Database on QR launched 資歷名冊上的學分累積及轉移中央資料庫啟動

After consultation with stakeholders, the Centralised Database of CAT information and articulation arrangements on the QR was developed and launched.

資歷名冊推出學分累積及轉移中央資料庫，資料庫的建立和啟動經過與持份者的商討和諮詢，當中納入了學分轉移資料及相關課程銜接安排等資料。



HKCAAVQ, QAA & British Council launch report on UK transnational education in Hong Kong 評審局、QAA及英國文化協會就英國跨國教學發布報告



After a joint review exercise of QAA-HKCAAVQ in Hong Kong, HKCAAVQ co-organised a joint event with the UK QAA, and British Council HK on the publication of the report by QAA on UK transnational education in Hong Kong.

繼英國高等教育質素保證局與評審局在香港進行聯合審視工作後，評審局與QAA及英國文化協會合辦有關英國跨國教學報告的發布會。

25 Oct
- 2018 -



13 Nov
- 2018 -



HKCAAVQ hosts Annual Event 2018 評審局周年活動 2018

HKCAAVQ hosted its Annual Event 2018, themed "shaping the future @ 10th anniversary of Qualifications Framework", with the EDB as co-organiser.

評審局周年活動2018，是次活動由評審局主辦及教育局協辦，主題為「成就未來 @ 香港資歷架構十周年誌慶」。

Accreditation of Hong Kong Customs College's induction programmes 香港海關學院入職課程獲評審資格

The Hong Kong Customs College has been granted accreditation status for its induction programmes for Customs Officers and Inspectors. This is the second disciplinary unit of the Hong Kong SAR Government to have its induction programmes recognised under HKQF.

香港海關學院的督察級及關員級入職課程已獲取資歷架構的評審資格，是香港特別行政區政府轄下第二隊紀律部隊的入職課程獲得香港資歷架構認可。



HKCAAVQ speaks at 10th Higher Education International Conference in Macao 評審局於第十屆高等教育國際會議發言

21 Nov
- 2018 -

Executive Director Mr Albert Chow was one of the keynote speakers of the 10th Higher Education International Conference, which was jointly organised by the Asia-Pacific Quality Network (APQN) & Macao Polytechnic Institute (MPI). The annual conference adopted a wide-ranging view of factors impacting on teaching and learning, as well as focusing on development and innovation aspects.

亞太地區質素網絡及澳門理工學院合辦第十屆高等教育國際會議，評審局總幹事周慶邦先生獲邀於會上以主講嘉賓身份發言。是次會議以宏觀角度分析影響教與學的不同因素、發展趨勢及創意領域。



15-16 Nov
- 2018 -

HKCAAVQ commissioned to study on international experiences of self-financing post-secondary education 評審局受託進行「自資專上教育的國際經驗」研究

Commissioned by EDB, HKCAAVQ completed the "Study on International Experiences of Self-financing Post-secondary Education". The final report was accepted by EDB.

評審局受教育局委託，就「自資專上教育的國際經驗」進行研究，研究報告已獲教育局接納。

Nov
- 2018 -

Highlights of the Year 年度剪影

HKCAAVQ's Specialist Online Learning Platform launched

評審局專家網上學習平台啟動

Built on the Moodle e-learning platform, the Specialist Online Learning Platform (SOLP) was launched. At this initial stage, a 4-week induction course in two languages, Chinese (Cantonese) and English, has been developed.

評審局推出「評審局專家網上學習平台」，此網上學習平台建立於Moodle學習平台。在推行初期，評審局已推出一個為期四星期的中文版（廣東話）和英文版的評審簡介課程。

Jan
- 2019 -



19 Dec
- 2018 -

Executive Director of HKCAAVQ elected as one of the Directors of CBQAN

評審局總幹事獲選為亞歐跨境高等教育質量保障網絡組織其中一成員主席

CBQAN held its 1st Council Meeting cum 2nd General Assembly in Ireland. During the meeting, the first Council of CBQAN was constituted and approved. Executive Director of HKCAAVQ, Mr Albert Chow, was elected as one of the Directors of the Network.

亞歐跨境高等教育質量保障網絡組織於愛爾蘭舉行首次大會會議及第二次全體會議。會上通過成立組織第一屆大會，評審局總幹事周慶邦先生獲選為其中一名成員主席。

HKCAAVQ presents at TEQSA Conference 2018

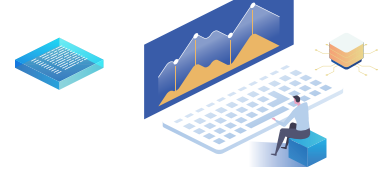
評審局於2018年度澳洲高等教育質量與標準署的會議上進行簡報

HKCAAVQ delivered a presentation on "Collaborative Cross border Joint Quality Assurance: Pilot Exercise by Hong Kong and UK Quality Assurance Agencies" at the TEQSA Conference 2018.

評審局於2018年度澳洲高等教育質量與標準署的會議上，就「跨境合作聯合質素保證：香港及英國質素保證機構的試點運作」進行簡報。



30 Nov
- 2018 -



Highlights of the Year 年度剪影

KSQA visits HKCAAVQ, QFS and key operators in Hong Kong 南韓質素保證機構到訪評審局、 會晤資歷架構秘書處及本地營辦者

Korean Skills Quality Authority (KSQA) delegation met with HKCAAVQ, and visited QFS, Employees Retraining Board (ERB), MTR Academy and the Hong Kong Police College, as it aimed to understand more about implementation and development of HKQF.

南韓質素保證機構(KSQA)到訪評審局，並分別與資歷架構秘書處、僱員再培訓局、港鐵學院（香港）有限公司及香港警察學院會晤，了解香港資歷架構的推動及發展情況。

27-28 Mar
- 2019 -



HKCAAVQ pays courtesy visit to QA counterparts in Beijing 評審局赴京與質素保證機構進行交流

HKCAAVQ delegation paid a courtesy visit to CDGDC, CSCSE, and Department of International Cooperation and Exchanges (DICE) in Beijing. Taking the opportunity, HKCAAVQ also met with the Sino-French Engineer School of Beihang University to receive an update on collaborative education provisions in Mainland China.

評審局赴北京拜訪教育部學位與研究生教育發展中心(CDGDC)、中國留學服務中心(CSCSE)，及教育部國際合作與交流司涉外辦學處。藉此機會，評審局亦與北京航空航天大學中法工程師學院會晤，了解在內地涉外辦學的情況。

7-8 Mar
- 2019 -



Professional Training Workshop in Quality Assurance 2019 2019年度質素保證專業培訓工作坊

The second Professional Training Workshop in Quality Assurance was conducted. The workshop has seen a strong demand with a good mix of local and international participants.

第二屆質素保證專業培訓工作坊順利完成。工作坊吸引來自本地及國際的人員參與，反映本地及國際間對這類工作坊的強烈需求。

Mar
- 2019 -



Chairman's Message 主席序言



Chairman : Ir Dr Alex Chan, BBS
主席：陳兆根博士，BBS

It gives me great pleasure to share with you our fruitful accomplishments attained in the remarkable year of 2018/19.

Hong Kong Qualifications Framework (HKQF) celebrated its 10th anniversary in 2018. As a long-term strategic partner of HKQF and the Qualifications Framework Secretariat (QFS), we are glad to be part of the development of HKQF over the past years. All along, we are committed to safeguarding the credibility of qualifications listed in the Qualifications Register (QR) and upholding the quality of education and training in Hong Kong through the application of our internationally accepted accreditation standards and practices. More importantly, our active participation in the various referencing projects between HKQF and QFs in other countries/regions, promotion of HKQF and the rigorous quality assurance system began to bear fruits. Nowadays, the credibility of HKQF receives wide recognition in the local and international communities. HKQF has succeeded in promoting life-long learning and continuing education which in turn enhance the capability and competitiveness of the workforce in Hong Kong. We owed our success to the strong foundation built by our predecessors and the generous support from numerous stakeholders past and present. It is our privilege that we have left the footprints together with many stakeholders in the remarkable achievements of HKQF.

我很樂意在此與大家分享評審局在2018-19年度的工作上，所取得的豐碩成果。

2018年是香港資歷架構成立十周年誌慶。作為資歷架構以及資歷架構秘書處的長期策略夥伴，評審局很榮幸能夠參與資歷架構過去十年的發展，而喜見今日的成績。一直以來，評審局致力確保香港資歷架構的認受性，以及透過採用國際認可的評審標準和作業模式，支持本港的教育及培訓質素。更重要的是，評審局積極參與教育局和其他地區資歷架構的參照計劃及比較研究，推廣資歷架構，以及確保質素保證工作嚴謹有效。昔日播下的豐饒種子，今天我們漸見成果，令人欣喜。時至今日，香港資歷架構在本地以至國際間已獲廣泛接受，資歷架構亦已成功推動終身學習及持續教育，有助提升香港勞動人口的能力和競爭力。評審局的工作乃建基於穩固的基石之上，歷屆評審局主席、成員、總幹事和一眾同事的努力，實在功不可沒；多年來，各持份者的鼎力支持，亦非常重要。這些年來，能與各界一同在發展資歷架構的路途上攜手努力，我們深感榮幸。

Chairman's Message

主席序言



We are living in an era of constant change and innovation. New ideas and attempts to offer solutions emerge every day. Education, as a means for cultivating values and attaining competence, plays a pivotal role in shaping the future talents and leaders. As a quality assurance agency, the decisions we make and the work we do have a direct bearing to the interest of learners and the community at large. In the days to come, HKCAAVQ would continue to engage and work with our strategic partners and quality assurance counterparts, local and overseas, in performing our roles amid the changing needs of the education and training sector.

Looking ahead, we have updated our Vision and Mission statement in adherence to our latest commitment to high quality service, growth and innovation. On 1 October 2019, the new Strategic Plan for 2019-2023 was released which serves to guide the future direction for the development of HKCAAVQ. In the context of this Strategic Plan, we aim to put more emphasis on supporting the pursuit of quality enhancement and excellence by our operators, through developing more initiatives and measures that could benefit the education and training in Hong Kong.

If alone we are but one drop; together we are an ocean. We are grateful for having our Council Members, who come from a range of professions and bring in their wisdom and expertise, with a desire to serve and contribute to the Hong Kong community. I would like to take this opportunity to express my sincere gratitude to my fellow Council Members, who are always supportive, for their dedicated service over the past year. My heartfelt gratitude also goes to our wide spectrum of stakeholders, including the Education Bureau and other government departments, sister quality assurance agencies across the globe, specialists as well as operators. Your relentless support is crucial to us. With the close collaboration and strong partnership, we are confident that we could make many contributions that benefit the vast learners. I would also like to extend my appreciation to all our staff members at the Secretariat, who have all been diligently working and supporting the operations and development of HKCAAVQ.

We will soon be celebrating our 30 years of success and accomplishments in 2020. As we continue our work with our head up high, with all your support, we look forward to achieving even more.

我們現今處身於瞬息萬變和創新的時代，新思維和創新嘗試每天不斷湧現。無論在培養價值觀和建立個人能力，以至在塑造未來社會專才和領袖方面，教育均擔當非常重要的角色。為確保教育質素，評審局作為質素保證機構，我們的工作和評定尤其影響深遠，與一眾學員以至社會整體的利益，均息息相關。展望將來，評審局將繼續與本地及世界各地的策略夥伴，以及質素保證機構，保持緊密聯繫，共同努力，適時回應教育及培訓界別的不斷演變和各樣需要。

我們現已更新了評審局的願景及使命，以反映評審局對提供高質素服務、持續發展和創新的承諾。評審局亦於2019年10月1日，公佈了2019-2023年度的策略發展計劃，勾劃出本局未來四年的主要策略方向。這策略發展計劃透示我們將研究更多措施及服務，以支持及推動營辦者持續提升和優化其課程質素，為本港的教育和培訓界別帶來長遠效益。

滴水成河，千流入海。過去四年，我十分慶幸與來自不同專業的成員共事，憑藉他們的智慧、經驗、以及服務和貢獻香港社會的心，評審局上下同仁獲益良多。在此我感謝各成員的無私奉獻。我亦想藉此機會，感謝各界持份者，包括教育局及其他政府部門、世界各地的質素保證伙伴、評審局專家以及各營辦者。您們對評審局的支持，尤其重要。評審局和各持份者所建立的緊密合作關係，有助評審局的質素保證工作，確保高質素教育和培訓，為眾多學員帶來裨益。另外，我亦在此感謝秘書處一眾同事，大家過去一年努力不懈的工作，讓評審局得以繼續穩健發展，力求進步。

時光荏苒，我們即將慶祝評審局成立三十載。憑藉各位的支持，我們將繼續昂首闊步，再創佳績。

Executive Director's Report 總幹事報告



Executive Director: Mr Albert Chow
總幹事：周慶邦先生

I am deeply grateful and delighted to report on those key accomplishments made by HKCAAVQ over the past year.

The reporting period of 2018/19 was another productive and eventful year. With the great support of our stakeholders and dedication of Secretariat staff, remarkable progress was made to our strategic goals and initiatives. In celebration of the 10th Anniversary of HKQF, the Education Bureau, Qualifications Framework Secretariat (QFS) and HKCAAVQ jointly organised the HKQF International Conference on 17-18 September 2018. Speaking at the two-day Conference, themed “QF in the Next Decade: Quality, Progression and Recognition”, were QF and quality assurance (QA) professionals as well as leaders in the education and training sector. The speakers shared their visions, foresights and recommendations on the future trends of QF and QA, as well as possible impacts on the human resources development.

我十分高興及雀躍在此向各位報告評審局在過往一年的重要工作成果。

2018/19年度是豐碩而精彩的一年。有賴各持份者傾力支持，以及秘書處一眾同事堅守崗位，評審局在重要的策略目標及計劃方面，進展超乎預期。2018年是香港資歷架構成立十周年誌慶，評審局與教育局及資歷架構秘書處攜手合作，於9月17-18日聯合舉行香港資歷架構國際會議2018。是次會議為期兩日，以「資歷架構十年展望：質素、進階與認可」為題，獲得來自多個地區的資歷架構當局及質素保證專家，以及教育及培訓界別的領袖支持，出任講者。會上各講者就資歷架構及質素保證的未來趨勢，以及其在人力資源發展方面的深遠影響，分享他們的關注、願景、前瞻和建議。

In regard to the international engagement, HKCAAVQ continued its discussion and collaborations with our strategic partners in the international QA community in areas of mutual benefits. Built on the trust we established with the Quality Assurance Agency for Higher Education (QAA) of the United Kingdom (UK), a joint exercise was conducted by the QAA and HKCAAVQ for the UK's transnational education (TNE) provision in Hong Kong in 2018. The positive outcome of the joint exercise demonstrated that the use of peer review and HKQF in the HKCAAVQ's accreditation exercises and hence the decision made could be relied upon by the credible QA agency in the review of UK TNE. This accomplishment opened new opportunities for HKCAAVQ to move towards establishing mutual recognition arrangements with credible QA agencies around the world. Moving forward, HKCAAVQ is actively looking at the possibility for engaging in projects that could lead to more recognition for HKCAAVQ-accredited programmes which are listed in the Qualifications Register (QR). We strongly believe this is also of relevance and importance to the learners in Hong Kong.

In December 2018, HKCAAVQ was invited to speak at the International Forum for VET Statutory Institutions hosted by the Korean Skills Quality Authority (KSQA) in Seoul, with the theme of "Quality Assurance of Vocational Education and Training through International Cooperation". New collaborative opportunities with KSQA were further discussed during the visit by KSQA to HKCAAVQ in late March 2019. The 2-day visit was a fruitful one as KSQA met with representatives of HKCAAVQ, QFS, Employees Retraining Board, MTR Academy etc. These discussions facilitated the understanding by KSQA of the roles and implementation of the HKQF in respect of design and delivery of vocational and professional education and training as well as the up-skilling of the workforce in Hong Kong.

On the regional front, we started extending our footprints to the nearby Guangdong Province and Macao SAR in line with the Greater Bay Area initiative. In support of the implementation of the Guangdong QF, HKCAAVQ and QFS were invited to meet and discuss with the Department of Education of Guangdong in December 2018 and January 2019 on the engagement in collaborative projects that would pave the way for the launch of the various initiatives and measures underpinning the Guangdong QF.

在國際連繫和合作方面，評審局與各地區質素保證策略夥伴，就共同關注的事宜保持緊密溝通和合作。多年來，評審局與英國高等教育質素保證機構已建立信任。在這基礎上，我們與英國高等教育質素保證機構就英國在香港提供的跨地區課程，於2018年進行了首次聯合審視，審視工作成效昭彰，如英國高等教育質素保證機構般享有信譽的質素保證夥伴，在完成審視後，撰寫報告表明評審局採用同行評估及香港資歷架構所作的評定，值得信賴。這次聯合審視的工作經驗，為評審局與各地區享有信譽的質素保證夥伴，在未來探討建立互認協議等安排開創新機遇。展望將來，評審局會繼續積極尋找機會，參與特定項目計劃，祈能為載列於資歷名冊上而經評審局評審的課程，獲取更多認可。我們深信，這對本地學員而言，既相關亦重要。

於2018年12月，評審局獲邀到首爾出席由南韓質素保證機構主辦、以「職業專才教育質素保證國際合作論壇」為題、為職業教育與培訓法定機構而舉行的論壇。該機構其後於2019年3月回訪評審局，雙方展開對話，洽談未來的合作方向。為期兩日的回訪中，南韓質素保證機構分別到訪評審局、資歷架構秘書處、僱員再培訓局及港鐵學院等機構，並與各機構代表交流經驗和意見。是次交流讓南韓質素保證機構加深對香港資歷架構的了解，特別就著資歷架構對職業專教育課程的設計和教授，以及本港勞動人口的技能提升，所發揮的獨特角色和實施經驗。

至於與鄰近地區的合作方面，因應粵港澳大灣區發展需要，評審局正開展與廣東省及澳門特別行政區的洽談。於2018年12月及2019年1月，評審局及資歷架構秘書處獲邀與廣東省教育廳會面，就廣東省為實施終身教育資歷框架將要推出的各項措施，洽談協作計劃和安排。

Executive Director's Report

總幹事報告

In October 2018, during our visits to the University of Macau and Macao Polytechnic Institute, representatives of HKCAAVQ and the two higher education institutions discussed about the implications and opportunities brought about by the Macao SAR Government's promulgation of a new set of guidelines accompanying the implementation of Macao Higher Education Law effective from August 2018. HKCAAVQ's contributions to the quality assurance of the higher education in Macao was appreciated by the relevant stakeholders in Macao.

On the local front, HKCAAVQ organised our Annual Event in November 2018 jointly with the Education Bureau, aimed at promoting the understanding and appreciation by our stakeholders of the latest development of HKQF and in particular the launch of the Credit Accumulation and Transfer (CAT) centralised database on the QR. Underpinning the HKQF, the objective of this initiative by Education Bureau is to enhance transparency and dissemination of credit transfer information and articulation arrangements between institutions and programmes for easy reference by learners in Hong Kong. To upkeep the momentum, HKCAAVQ has initiated our communication and engagement strategy and held a series of information briefing to provide further advice and assistance to interested stakeholders.

In September 2018, HKCAAVQ launched the new service for the accreditation of assessment agencies for professional qualifications in support of the Education Bureau's initiative. This came after the completion of the pilot projects with the Hong Kong Institute of Certified Public Accountants and the Marine Department of Hong Kong SAR Government. In the near future, HKCAAVQ would continue to work closely with QFS in the implementation of this initiative.

The Qualifications Assessment service of HKCAAVQ saw an increased demand from local and overseas applicants over the past year. The 24x7 service hours of the i-Portal and its user-friendly interface that guides the application procedure and evidence requirements are welcomed by applicants.

The Professional Training Workshop in Quality Assurance, as a second offering, took place on 11-15 March 2019 and again saw an increased demand with participants from Australia, Japan, Philippines, Macao and Hong Kong. The 5-day workshop fostered experience sharing in internal and external quality assurance, and on-going engagement with QA practitioners in the region and beyond.

於2018年10月，評審局分別到訪澳門大學及澳門理工學院。雙方就澳門特別行政區政府早前頒布，已於2018年8月生效的新修訂高等教育法下的質素保證法規和指引，為澳門高等教育界帶來可能的影響和機遇，交換意見。有關院校對評審局在澳門高等教育界質素保證方面的工作，予以肯定。

在本地評審服務方面，於2018年11月，評審局與教育局聯合舉行周年活動，旨在推廣香港資歷架構，進一步提升各持份者對資歷架構最新發展的了解和認同。活動重點亦包括資歷名冊上學分累積及轉移資料庫的啟用儀式。資料庫由教育局政策推動，旨在提高學分轉移資料和不同院校及課程銜接安排的透明度及資訊流通，讓本港學員更容易參考相關資料，作出明智抉擇。為確保有關政策行之有效，評審局已加強溝通和連繫，舉辦資訊講座，為有興趣持份者提供進一步的意見和協助。

為配合教育局的新措施，於2018年9月，評審局推出專業資歷評估機構評審服務。在推出新服務以先，評審局曾進行先導計劃，替香港會計師公會及海事處的有關專業資歷進行參照研究和審視，先導計劃完滿結束後，評審局始推出新服務。未來，評審局與資歷架構秘書處就推動這方面的發展，將繼續緊密合作。

於過去一年，評審局的學歷評估服務錄得顯著增長，來自本地和海外的申請宗數持續上升。網上學歷評估服務平台，全天候24小時服務，系統的介面友善易用，引導申請者輕易完成各個步驟及列明所需證明文件。申請者普遍歡迎評審局推出新系統。

於2019年3月11至15日，評審局第二次舉辦質素保證專業培訓工作坊。評審局喜見是次工作坊吸引更多質素保證同工和專業人士參加，他們來自澳洲、日本、菲律賓、澳門和香港。工作坊為期5天，提供有效平台，促進參與者相互交流，對內部及外部質素保證實務工作的經驗分享帶來裨益，同時，深化他們與其他地區的質素保證專家的連繫。



Executive Director's Report

總幹事報告

The world is fast-changing and in this new era of innovation, education is no exception. The advancement in technology and proliferation of internet access have led to increasing prominence of online or blended learning in education and training around the globe. In response to this emerging trend and having successfully piloted the first accreditation of an online programme, HKCAAVQ released our new accreditation standards and associated evidence guides effective from 1 April 2019 which also apply to the accreditation of online learning programmes. In 2018, we have kicked off our discussions with sister QA agencies in the Quality Beyond Boundaries Group on this new area of quality assurance with the aim to foster closer cooperation and facilitate exchange of information and intelligence in the related developments and technicalities. Our presentation at the Going Global 2018 also highlighted some of our experience and observations in the accreditation of online learning programmes.

Busy time flies in the blink of an eye. Much has been achieved and, with the support from our stakeholders, we are hopeful that more could be done in the future. HKCAAVQ is ready for new opportunities, as well as possible challenges that we could face. We are committed to continuous enhancement in the quality of our work, and be proactive and responsive to new service demands. On-going engagement with our stakeholders is crucial and always accorded with high priority.

Looking ahead, we are excited also because HKCAAVQ will be celebrating our 30th anniversary in 2020. At this remarkable time in the HKCAAVQ's history, as we look back, we must thank our predecessors who had shared their vision in promoting the quality of education and training in Hong Kong and contributed and laid a solid foundation over the past three decades. In celebration of the decades of success, there will be a number of initiatives and celebrative events to be staged. Announcements will be made on the HKCAAVQ's website.

Last but not the least, I would like to take this opportunity to thank our Council Chairman and Council Members for the wise counsel and generous support they render in all aspects of our work. My gratitude also goes to colleagues at HKCAAVQ for their dedicated service and strive for quality and excellence.



世界迅速變化，而在這個充滿創新思維的新時代，教育亦同樣面對轉變。科技發展，網絡覆蓋急速擴展，令網上學習或混合模式學習法在全球的教育及培訓界，愈顯普遍。因應此趨勢，評審局早前已完成首宗網上課程的評審工作。此外，評審局綜結多年經驗而制定了新的評審標準及相關評審證據導引，有關標準對網上課程評審服務同樣適用，並已於2019年4月1日起生效。於2018年，就網上課程發展和評審操作事宜，評審局與同屬「質素無邊界」網絡的質素保證夥伴已展開討論，期望達至緊密合作，資訊互換和分享。我們於Going Global 2018會議的演講中，亦展示了評審局在網上課程評審方面的經驗和觀察。

時光飛逝，日月如梭。回望過去一年，有賴各持份者的支持，評審局的工作取得相當進展，我們期盼未來能夠繼往開來，再創佳績。評審局已作好準備，迎接新機遇和新挑戰。我們致力持續提升工作質素，對新服務需求積極回應。我們亦高度重視與持份者保持緊密溝通和連繫。

放眼未來，評審局將於2020年迎來三十周年誌慶的歷史時刻。評審局能達至這重要的里程碑，我們衷心感謝過往的先驅，憑藉他們高瞻遠矚、對教育質素的熱誠、抱負和貢獻，為評審局三十年來的發展奠下穩健根基。為慶祝三十周年紀念，評審局將籌辦一系列的精彩活動和宣傳計劃，向大家展示我們努力的成果。有關活動的詳情，稍後將於評審局網頁公布。

最後，我想藉此機會向評審局主席及一眾成員由衷致謝，他們以智慧領導，又慷慨支持評審局各項工作。我亦衷心感謝秘書處一眾同事努力不懈，對質素和卓越的堅持和追求。

The Council 評審局

The Council and its functions 評審局及其職能



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). 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 (HKQF) under the Accreditation of Academic and Vocational Qualifications Ordinance (Chapter 592).

HKCAAVQ provides quality assurance and assessment services to education and training institutions, course providers and the general public. In addition to its statutory roles, 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 its 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 Special Administrative Region in their personal capacity under the HKCAAVQ Ordinance.

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。

評審局於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。

The Council 評審局

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): 根據評審局條例（第1150章），評審局的職能為：

- 1** Conduct accreditation tests in relation to institutions, assessment agencies, learning programmes, qualifications and individuals;
就營辦者、評估機構、進修計劃、資歷及個人進行評審考核；
- 2** Promote the methods and practices of conducting accreditation tests;
推廣進行評審考核的方法和實務；
- 3** Disseminate information on standards of learning programmes;
發布關於進修計劃的標準的資料；
- 4** Establish relationships with accreditation or QA bodies; and education and training authorities outside Hong Kong;
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** Conduct seminars, conferences and other forms of instructional or promotional activities;
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** Conduct or commission research into the maintenance or monitoring of the standards of education and of training; and
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** Perform any functions outside Hong Kong with the prior approval of the Secretary for Education.
在教育局局長事先批准。

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)

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

The Council

評審局

Council Term 大會任期

1 April 2018 to 31 March 2019

2018年4月1日至2019年3月31日



CHAIRMAN 主席

Ir Dr Alex Chan Siu-kun, BBS
陳兆根博士, BBS



VICE-CHAIRMAN 副主席

Mr Roger Thomas Best, JP

EX-OFFICIO MEMBERS 當然成員



教育局副秘書長／教育局常任秘書長代表
Deputy Secretary for Education (Representing the Permanent Secretary for Education)

Mr Brian Lo Sai-hung, JP (until 16.07.2018)
盧世雄先生, JP (至2018年7月16日)



Mr Rex Chang Wai-yuen, JP (from 30.7.2018)
鄭偉源先生, JP (由2018年7月30日起)



Mr Albert Chow Hing-pong (from 03.04.2018)
周慶邦先生 (由2018年4月3日起)

NON-LOCAL MEMBERS 非本地成員



Professor James Calleja



Ms Jane von Dadelstzen



Professor Zita Fahmi



Dr Bryan Maguire



Professor Bjørn Stensaker

LOCAL MEMBERS
本地成員



Professor Pong Ting-chuen
龐鼎全教授



Mr Wilfred Wong Kam-pui, JP
黃錦沛先生, JP



Ms Margaret Cheng Wai-ching
鄭惠貞女士



Ir Francis Cheng Cho-ying, MH
鄭祖瀛先生, MH



Professor Chetwyn Chan Che-hin
陳智軒教授



Professor Hau Kit-tai, BBS, MH, JP
侯傑泰教授, BBS, MH, JP



Professor Paul Lam Kwan-sing, SBS, JP
林群聲教授, SBS, JP



Professor Isabella Poon Wai-yin
潘偉賢教授



Ms Edith Shih
施熙德女士



Professor Paul Tam Kwong-hang
譚廣亨教授



Ms Candy Tam Lai-chuen, MH
譚麗轉女士, MH

The Council 評審局

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, BBS 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
	Ms Margaret Cheng Wai-ching 鄭惠貞女士	●	Deputy Chair 副主席
	Prof Hau Kit-tai, BBS, MH, JP 侯傑泰教授	●	●
	Prof Paul Lam Kwan-sing 林群聲教授	●	●
	Prof Pong Ting-chuen 龐鼎全教授	Chair 主席	●
	Professor Isabella Poon Wai-yin 潘偉賢教授	Deputy Chair 副主席	●
	Ms Edith Shih 施熙德女士	●	●
	Prof Paul Tam Kwong-hang 譚廣亨教授	●	●
	Ms Candy Tam Lai-chuen, MH 譚麗轉女士	●	●
Mr Wilfred Wong Kam-pui, JP 黃錦沛先生	●	Chair 主席	

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	●	●	●
	Professor Zita Fahmi	●	●	
	Dr Bryan Maguire	●	●	
	Professor Bjørn Stensaker	●		●
Ex-officio Members 當然成員	Deputy Secretary for Education (Representing the Permanent Secretary for Education) 教育局副秘書長 (教育局常任秘書長代表)			
	Mr Brian Lo Sai-hung, JP 盧世雄先生 (until 16.07.2018) (至2018年7月16日)	●	●	●
	Mr Rex Chang Wai-yuen, JP 鄭偉源先生 (from 30.7.2018) (由2018年7月30日起)			
	Executive Director 總幹事			
	Mr Albert Chow Hing-pong 周慶邦先生 (from 03.04.2018) (由2018年4月3日起)	●	●	●

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載於評審局網頁及本年報之附錄。

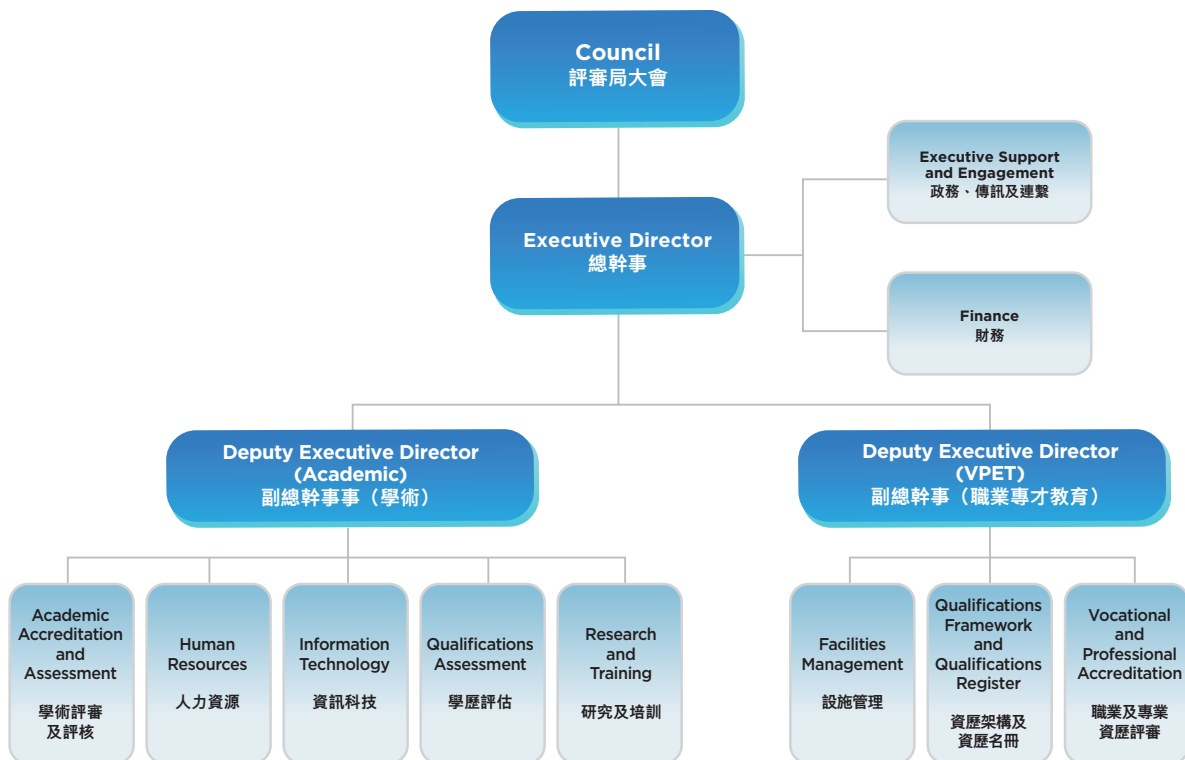


The Secretariat 秘書處

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 2019, the Secretariat has 89 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2019年3月31日，評審局秘書處共有89名全職員工。

ORGANISATION CHART 組織圖



OPERATIONAL REVIEW 工作報告





Accreditation 評審服務

HKCAAVQ accredits academic and vocational and professional education and training (VPET) programmes by applying its accreditation standards to ensure that the learning programmes and their operators meet the minimum quality standards for recognition under the Hong Kong Qualifications Framework (HKQF) 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

Joint Review with Quality Assurance Agency for Higher Education (QAA), United Kingdom (UK)

HKCAAVQ and QAA have a long history of cooperation underpinned by the Memorandum of Understanding (MoU), which was last renewed in 2019. Both agencies have committed to working together to enhance external quality assurance in both UK and Hong Kong. That includes seeking to strengthen cooperation in the quality assurance of UK transnational education (TNE) in Hong Kong.

Under the provisions of MoU, QAA and HKCAAVQ undertook a joint exercise in May 2018, involving an accreditation exercise by HKCAAVQ and a review of the partnership between a UK university and a local operator in Hong Kong by QAA.

The members of the HKCAAVQ accreditation panel, also the UK QAA reviewers, with the consent of the UK university and its local operator in Hong Kong, were able to use the information gathered through the joint exercise to inform the QAA's TNE review. This approach was proven to have reduced the administrative burden on the UK university and Hong Kong operator in respect of TNE review.

評審局根據其評審標準及準則，為學術及職業專才教育課程進行評審，以確保獲資歷架構認可的課程及其營辦者達到其本標準，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布評審報告摘要，為學生提供資料，協助他們作出進修決定。

主要發展

與英國高等教育質素保證機構進行聯合審視

評審局與英國高等教育質素保證機構有長期的合作關係，雙方剛於2019年續簽諒解備忘錄，鞏固長期合作基礎。雙方致力於加強兩地的外部質素保證，當中包括尋求加強在香港的英國境外教育質素保證方面的合作。

在諒解備忘錄的框架下，評審局與英國高等教育質素保證機構在2018年5月進行聯合審視，該模式融合了評審局的課程評審及英國高等教育質素保證機構的院校合作審視。

在英國有關院校及其在香港的營辦者的同意下，英國評審員透過同時擔任香港評審小組成員，在評審局的評審過程中收集相關資料，供英國高等教育質素保證機構在審視時作為參考。這種方法減輕了兩地質素保證機構與營辦者的行政負擔。



Accreditation

評審服務

Following the review of UK/Hong Kong partnerships, QAA released a report on UK TNE review in Hong Kong. It concluded that with HKCAAVQ's peer-review panels and the use of the HKQF, QAA can confidently rely on HKCAAVQ's accreditation decisions for UK TNE provision in Hong Kong. And based on peer-review evaluation, it also stated that HKCAAVQ reviews and judgements can be relied upon for the purpose of UK quality assurance by the QAA and institutions. This means that QAA is able to recognise HKCAAVQ accreditation decisions, avoiding the need in the future to review UK TNE provision that is accredited by HKCAAVQ.

英國高等教育質素保證機構在檢視工作後，發布了一份關於在香港的英國境外教育的報告。報告的結論指出，評審局評審小組現時採用同行評估模式，加上香港資歷架構所發揮的作用，該局信賴評審局為在港提供的英國跨國教學課程所作出的評審決定。在同行評估方面，報告亦指出評審局為該局及當地相關機構在審視質素及就課程作出決定方面的工作非常可靠，該局認可評審局的評審工作，日後經評審局評審的有關跨國教育課程，毋須再經英國方面檢視。





Accreditation

評審服務

Accreditation Service for Collaborative Programmes

Amid the positive response from the operators who have been indicating their intention to jointly offer collaborative programmes, HKCAAVQ has engaged in extensive desktop research, and in-depth dialogue and discussions with relevant stakeholders in developing new service for the accreditation of collaborative programmes. With the approval by the HKCAAVQ Council in January 2019, the accreditation service for collaborative programmes will be launched in October 2019. This new service is for joint programmes leading to awards jointly conferred and delivered in Hong Kong by two institutions as award granting bodies and operators. Both institutions should have valid Initial Evaluation, Institutional Review, Programme Area Accreditation or self-accrediting status. At least one of the collaborative partners is a local operator. For non-local institution acting as the partner institution, it should prove its self-accrediting power in its home country/region. At this stage, the accreditation is confined to joint programmes offered by two granting bodies.

Future Developments/Priorities

Consultancy Work in Macao

Following the promulgation of the revised Higher Education Law of the Macao Special Administrative Region (SAR) on 8 August 2018, and with prior approval of the Secretary for Education, HKCAAVQ was commissioned for the provision of consultancy services to conduct program reviews of the degree programmes of an higher education institution in Macao for the academic year 2019/20. The program reviews conducted by HKCAAVQ for the institution concerned are to use the new Higher Education Quality Assurance Evaluation Guidelines developed by the Higher Education Bureau (DSES) of Macao.

評審局協辦課程評審

鑑於有營辦者對開辦協辦課程反應正面，評審局已就發展本地聯頒資歷課程評審進行詳細研究，並與相關持份者深入對話及溝通。根據評審局大會於2019年1月的決議，評審局將於2019年10月開始提供有關課程的評審服務。此項評審服務適用於在香港營辦的聯頒資歷課程，由兩間機構同時作為課程的營辦者，並共同頒授課程的資歷。兩間機構必須具備有效的「初步評估」、「院校評審」、「學科範圍評審」或自行評審資格。其中一間機構必須是本地營辦者。非本地營辦者必須提供證明，顯示其於所在國家／地區，有自行評審資格。於現階段，評審服務只適用於由兩間機構同時作為資歷頒授機構的協作課程。

展望將來

在澳門的顧問服務工作

隨著澳門特別行政區政府於2018年8月8日修訂高等教育法，在教育局局長的事先批准下，評審局受委託為澳門一所高等教育機構提供顧問服務，為其2019/20年度的學士學位課程進行課程評鑑。評審局的有關評鑑工作，乃按澳門高等教育局(DSES)頒布的《高等教育素質評鑑之課程審視指引》進行。



Academic Accreditation 學術評審

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

評審局提供一系列的學術評審服務，包括專上院校的本科或以上及副學士課程，及在《非本地高等及專業教育（規管）條例》（第493章）定義下已向非本地課程註冊處處長（處長）辦理註冊或申請豁免註冊的非本地課程。評審局亦為有意向政府取得《專上學院條例》（第320章）註冊資格的院校，以及有意申請私立大學名銜的院校進行院校評審。

Key Figures

Comparison of Breakdown of Academic Programmes Accredited or Re-accredited in 2017/18 and 2018/19

主要數字

2017/18及2018/19年度學術評審和覆審的課程分類

Local Programme Accreditation 本地課程評審	2017/18	2018/19
Doctor (L7) 博士學位	6	0
Master Degree (L6) 碩士學位	10	1
Bachelor Degree (L5) 學士學位	3	12
Professional Diploma (L5) 專業文憑	2	0
Professional Certificate (L5) 專業證書	3	0
Associate Degree/Higher Diploma (L4) 副學士／高級文憑	3	5
Professional Certificate (L4) 專業證書	1	0
Diploma (L3) 文憑	1	1
Certificate (L3) 證書	1	1
Sub-total 總計	29	20

Local Programme Re-accreditation 本地課程覆審	2017/18	2018/19
Master Degree (L6) 碩士學位	3	0
Bachelor Degree (L5) 學士學位	8	12
Associate Degree/Higher Diploma (L4) 副學士／高級文憑	6	4
Advanced Diploma (L4) 高等文憑	0	1
Diploma (L3) 文憑	1	1
Sub-total 總計	18	18

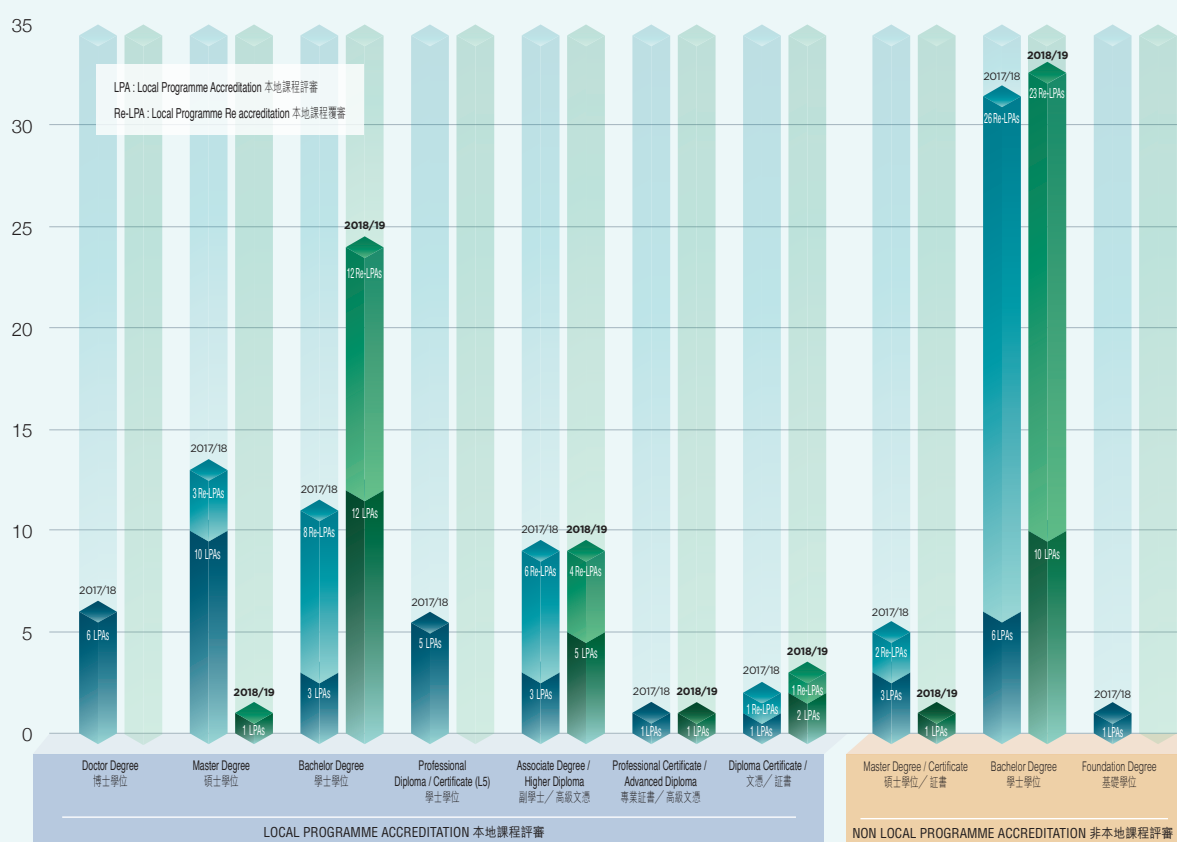


Academic Accreditation

學術評審

Non-Local Programme Accreditation 非本地課程評審	2017/18	2018/19
Master Degree (L6) 碩士學位	2	0
Certificate (L6) 證書	1	0
Bachelor Degree (L5) 學士學位	6	10
Sub-total 總計	9	10

Non-Local Programme Re-accreditation 非本地課程覆審	2017/18	2018/19
Master Degree (L6) 碩士學位	2	1
Bachelor Degree (L5) 學士學位	26	23
Foundation Degree (L4) 基礎學位	0	1
Sub-total 總計	28	25
Total 總計	84	73





Academic Accreditation

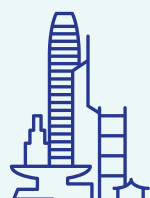
學術評審

Comparison of Breakdown of Initial Evaluation Exercises in 2017/18 and 2018/19

2017/18及2018/19年度初步評估分類

Local Initial Evaluation 本地課程初步評估	2017/18	2018/19
Level 6 第六級	0	0
Level 5 第五級	0	0
Level 4 第四級	0	0
Sub-total 總計	0	0

Initial Evaluation for Collaborative Provision of Non-local Learning Programmes 合辦非本地課程初步評估	2017/18	2018/19
Level 6 第六級	1	0
Level 5 第五級	1	1
Sub-total 總計	2	1
Total 總計	2	1



LOCAL PROGRAMME ACCREDITATION
本地課程評審

2017/18	Level 4 第四級	Level 5 第五級	Level 6 第六級
	0	0	0
2018/19			
	0	0	0



NON LOCAL PROGRAMME ACCREDITATION
非本地課程評審

2017/18	Level 4 第四級	Level 5 第五級	Level 6 第六級
	0	1	1
2018/19			
	0	1	0



Academic Accreditation

學術評審

Comparison of Number of Programme Area Accreditation Exercises and Number of Programme Areas in 2017/18 and 2018/19

2017/18及2018/19年度學科範圍評審數字

Programme Area Accreditation 學科範圍評審	2017/18	2018/19
Level 6 第六級	0	1 (2 programme areas) 1 (2個學科範圍)
Level 5 第五級	2 (3 programme areas) 2 (3個學科範圍)	1 (1 programme area) 1 (1個學科範圍)
Total 總計	2 (3 programme areas) 2 (3個學科範圍)	2 (3 programme areas) 2 (3個學科範圍)

Comparison of Number of Periodic Review Exercises and Number of Programme Areas in 2017/18 and 2018/19

2017/18及2018/19年度定期覆審數字

Periodic Review 定期覆審	2017/18	2018/19
Level 5 第五級	0	1 (2 programme areas) 1 (2個學科範圍)
Total 總計	0	1 (1 programme area) 1 (1個學科範圍)

In 2018/19, HKCAAVQ conducted Learning Programme Accreditation (LPA) for a total of 20 local programmes and 10 non-local programmes, and Learning Programme Re-accreditation (re-LPA) for 18 local programmes and 25 non-local programmes.

When compared with the previous year, there was a slight decrease in the number of local programmes accredited, and also slight decrease in the number of non-local programmes accredited and re-accredited.

Institutional Review was conducted for one institution for the purpose of acquiring private university title as well as conducted for another for seeking registration under Cap 320. Programme Area Accreditation (PAA) were conducted in 3 programme areas for two institutions; while Periodic Review (PR) was conducted for 1 programme area for one institution.

在2018/19年，評審局完成了20個本地課程及10個非本地課程的評審，並為18個本地課程及25個非本地課程完成覆審。

與去年相比，今年度本地課程評審的數目略為下跌。非本地課程評審及課程覆審的數量亦稍微下跌。

評審局亦為一所擬申請私立大學名銜的院校及另一所根據《專上學院條例》(第320章)註冊以頒授學位的院校進行院校評審；以及為兩所院校進行涉及三個學科範圍的學科範圍評審，和為一所院校的一個學科範圍進行定期覆審。



Vocational and Professional Accreditation 職業及專業資歷評審

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 scales.

Key Figures

This year marked a fruitful year for vocational and professional accreditation. A total of 16 Initial Evaluations (IE) were completed and 330 learning programmes were accredited or re-accredited.

Breakdown of vocational and professional programme accreditation and re-accreditation

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	
	2017/18	2018/19	2017/18	2018/19	2017/18	2018/19
Level 1 第1級	–	3	11	10	58	75
Level 2 第2級	–	–	16	23	74	90
Level 3 第3級	3	9	16	33	46	60
Level 4 第4級	1	3	8	14	13	19
Level 5 第5級	–	1	2	2	–	4
Level 6 第6級	1	–	1	–	–	–
Total	5	16	54	82	191	248

In the year 2018/19, the numbers of newly accredited operators and programmes increased when compared with the last year. A broad spectrum of operators had sought HKCAAVQ's accreditation, including government units, statutory bodies and operators offering in-house learning programmes, etc.

There was also an increase in the number of learning programmes re-accredited, especially for learning programmes at QF Levels 1 to 3. This was due to the large scale re-accreditation exercises conducted for the Employees Retraining Board.

香港學術及職業資歷評審局(評審局)為職業專才教育和培訓界別提供評審及質素保證服務。職業專才教育和培訓課程營辦者的類別眾多,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。

主要數字

報告期內,評審局完成共16項新營辦者的初步評估及共330項課程評審及覆審的工作。

完成初步評估的新營辦者、課程評審及課程覆審的職業及專業資歷課程數目

於2018/19年,初步評估和課程評審的數目均較去年上升。有關申請來自不同界別的營辦者,包括政府部門、法定機構及營辦內部培訓課程之機構等。

資歷級別第1–3級課程覆審的數目亦錄得增長,主要由於評審局去年為僱員再培訓局進行了大型的課程覆審。



Vocational and Professional Accreditation

職業及專業資歷評審

Accreditation with Government Units

During the reporting period, four combined IE and Learning Programme Accreditation (LPA) exercises were conducted for government units.

The Hong Kong Customs College applied for accreditation for its induction programmes for Customs Officers and Inspectors which were pitched at QF Levels 4 and 5 respectively. This is the second disciplinary force unit of the HKSAR Government to have its induction programmes recognised under QF.

Moreover, an accreditation exercise was conducted with the Operations and Training Division of Civil Aid Service to accredit its Certificate in Mountain Search and Rescue Training at QF Level 3 which aims to provide specialised training to civil servants and auxiliary members who have a role to play in mountain search and rescue operations.



HKCAAVQ also accredited the Certificate of Knowledge in Policing at QF Level 3 from the Police Public Relations Branch (Community Relations Bureau) of Hong Kong Police Force. This is a newly developed programme offered to Junior Police Call Advanced Leaders aged between 15 to 25 years old.

政府部門評審

報告期內，評審局共為四個政府部門進行了初步評估及課程評審。

香港海關學院為其海關關員和督察的入職課程申請評審，並分別獲評定為資歷級別第4級和第5級的課程，成為香港特別行政區政府內，第二個紀律部隊的入職課程，成功獲取資歷架構認可。

評審局亦為民眾安全服務處行動及訓練部及其開辦的《山嶺搜救訓練證書》進行評審。課程定於資歷級別第3級，旨在為需要參與山嶺搜索及拯救行動的公務員及輔助部隊成員，提供相關專門訓練。



香港警務處轄下警察公共關係科（社區關係課）之《警務知識證書》課程亦已通過評審，獲評定為資歷架構第3級的課程。此課程是為15至25歲之少年警訊深資領袖而設。



Vocational and Professional Accreditation

職業及專業資歷評審

Accreditation of In-house Learning Programmes

During the reporting period, there was an increasing number of organisations/companies seeking accreditation for their in-house learning programmes. For example, the Operations Training Department of MTR Corporation Limited and the Hongkong International Theme Parks Limited – Learning and Development Department (i.e. the unit responsible for providing in-house training to the Hong Kong Disneyland's cast members and leaders) had their in-house learning programmes accredited in the year 2018/19.

Meanwhile, some operators of in-house learning programmes undertook IE at a higher QF Level than the QF Level of their original IE status, including the Hong Kong Jockey Club College who undertook an IE exercise at QF Level 5, while both the Training & Development Centre of Bank of Communications (Hong Kong) Limited and the Training Centre of Ngong Ping 360 Limited undertook an IE exercise at QF Level 4.

內部培訓課程評審

在報告期內，越來越多機構／公司為其內部培訓課程申請評審。例如：香港鐵路有限公司車務訓練部和香港國際主題樂園有限公司－學習及發展部（負責為香港迪士尼樂園之演藝人員和組長提供內部培訓）均於2018/19年度成功通過課程評審。

此外，有營辦者申請進行另一次初步評估，以營辦更高資歷級別的內部培訓課程，當中包括香港賽馬會學院完成了資歷級別第5級的初步評估。此外，交通銀行（香港）有限公司培訓中心和昂坪360有限公司訓練中心亦完成了資歷架構第4級的初步評估。



Vocational and Professional Accreditation

職業及專業資歷評審

Accreditation of Member Organisation under Statutory Body

The Hong Kong Institute of Construction (HKIC) is a newly established member organisation of the Construction Industry Council (CIC), a statutory body established under the Construction Industry Council Ordinance (Cap. 587). HKIC of CIC had its first diploma programme pitched at QF Level 3 accredited in 2018.

Programme Area Accreditation (PAA)

A PAA exercise covering the programme area “Architectural Studies” at QF Level 4 was conducted in November 2018 for two of the member institutions under the Vocational Training Council, i.e. the Hong Kong Institute of Vocational Education and Hong Kong Design Institute.

法定機構評審

建造業議會是根據《建造業議會條例》(第587章)成立的法定機構，其轄下新成立之香港建造學院，亦於2018年獲得首個資歷架構第3級的課程評審資格。

學科範圍評審

評審局於2018年11月為職業訓練局轄下兩個機構成員－香港專業教育學院及香港知專設計學院，進行學科範圍評審，並評定其於學科範圍「建築學」下，獲得資歷架構第4級的學科範圍評審資格。





Vocational and Professional Accreditation

職業及專業資歷評審

Accreditation of SCS-based programmes

Since the launch of the QF in 2008, the Education Bureau (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 Specifications of Competency Standards (SCS) and SCS-based Training Packages (Training Packages). As at March 2019, 22 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 reporting period, HKCAAVQ accredited 89 SCS-based programmes for 11 industries. In view of increasing demand on elderly care service and the launch of the subsidy scheme for training by the Social Welfare Department (SWD), the number of SCS-based programmes is doubled in the Elderly Care Service Industry when compared with the last year.

For meeting the new arrangement of Quality Assurance System for Recognition Scheme of Security Training Courses (QASRS) by the Security and Guarding Services Industry Authority (SGSIA), a total of 22 SCS-based programmes in the Security Services Industry had sought HKCAAVQ's accreditation during the reporting period.

As at March 2019, a total of 379 SCS-based programmes (QF Levels 1 – 6) covering 18 industries are listed on the 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22個行業培訓諮詢委員會／跨行業培訓諮詢委員會，並為這些行業制訂《能力標準說明》及《能力標準說明》為本教材套（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）。

在報告期內，評審局為89個「能力為本」課程進行了評審，課程分別來自11個不同行業。因應社會對安老服務的需求日增及社會福利署推出的培訓資助計劃，安老服務業的「能力為本」課程比去年上升了一倍。

此外，為符合保安及護衛業管理委員會有關「保安培訓課程認可計劃質素保證系統」（QASRS）的新安排，共有22個保安服務業的「能力為本」課程申請評審。

截至2019年3月為止，資歷名冊共載有379個「能力為本」課程，涵蓋資歷架構第1至6級，以及18個不同行業。



Vocational and Professional Accreditation

職業及專業資歷評審

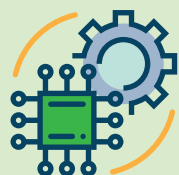
Breakdown of SCS-based programmes (QF levels 1-6) on the QR
 上載於資歷名冊的能力為本課程 (資歷架構第1至6級)





Vocational and Professional Accreditation

職業及專業資歷評審



Electrical & Mechanical Services 機電業

QF Level 資歷架構級別



Insurance 保險業

QF Level 資歷架構級別



Retail 零售業

QF Level 資歷架構級別



Jewellery 珠寶業

QF Level 資歷架構級別



Logistics 物流業

QF Level 資歷架構級別



Testing, Inspection & Certification 檢測及認證業

QF Level 資歷架構級別



Watch & Clock 鐘錶業

QF Level 資歷架構級別



Property Management 物業管理業

QF Level 資歷架構級別



Total 總和





Vocational and Professional Accreditation

職業及專業資歷評審

Moderation of SCS and Training Packages

In support of the development of the QF, HKCAAVQ carries out the moderation of SCS and Training Packages at the request of EDB. During the reporting period, HKCAAVQ moderated three sets of SCS for the Automotive, Catering and Fashion Industries, as well as seven sets of Training Packages for the Retail, Security Services, and Watch and Clock Industries.

Major Developments

During the reporting period, HKCAAVQ had been working closely with different stakeholders in the VPET sector and was playing an increasingly important role in supporting the different initiatives for enhancing the capability of the workforce in Hong Kong.

SWD's Subsidy Scheme for Training to Home Managers, Health Workers and Care Workers

SWD introduced a subsidy scheme for training to Home Managers, Health Workers and Care Workers to promote continuous enhancement of service quality of residential care homes. To be recognised by SWD as approved training programmes and that the graduates being eligible for full subsidies, the training programmes must be recognised under the QF. A collective accreditation exercise for eight operators with 12 programmes under the said scheme was planned. The first batch of accreditation reports of nine accredited programmes were issued in the first quarter of 2019.

New Arrangement of Security Training Courses under QASRS

With effect from 1 January 2019, basic security training programmes accredited by HKCAAVQ are deemed as meeting the standards of QASRS of the SGSA. To facilitate potential operators to apply for accreditation, a tailor-made workshop was conducted in December 2018 for providing an overview of the accreditation process and standards as well as the QASRS requirements. A total of 29 operators with more than 50 participants attended the workshop.

《能力標準說明》及教材套的調適工作

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。於報告期內，評審局為三套《能力標準說明》完成了調適工作，它們分別來自汽車業、餐飲業及服裝業。此外，評審局亦為三個行業的七個教材套進行了調適工作，包括零售業、保安服務業及鐘錶業。

主要發展

於報告期內，評審局與職業專才教育和培訓界別的持分者緊密合作，共同推動各項措施，於提升本地工作人口的競爭力方面，擔當著重要的角色。

社會福利署院舍主管、保健員和護理員之培訓資助計劃

為提升安老院舍和殘疾人士院舍之服務質素，社會福利署推出培訓資助計劃，資助院舍主管、保健員和護理員修讀資歷架構認可的訓練課程。評審局以集體形式，為8個營辦者的12個課程進行評審。首批次共9個課程的評審報告已於2019年第一季度發出。

QASRS培訓課程之新安排

自2019年1月1日起，成功通過評審局評審的基本護衛培訓課程，即被視為符合保安及護衛業管理委員會所訂立的QASRS標準。為協助營辦者申請評審，評審局於2018年12月舉辦了一次簡介會，概述了評審過程和標準，以及QASRS的要求。有29個營辦者之代表出席，參與人數超過50人。



Vocational and Professional Accreditation

職業及專業資歷評審

Accreditation of Vocational Qualifications Pathway Programmes

Since the launch of the Vocational Qualifications Pathway (VQP) under the QF, two industries, namely Banking and Elderly Care Service, have introduced VQPs for operators to develop learning programmes based on the competence requirements of specific job roles.

During the reporting period, a number of VQP programmes were accredited, including two programmes from the Training & Development Centre, Human Resources Department, Bank of China (Hong Kong) Limited which were designed for the job roles “Teller” and “Financial Services Officer” and were pitched at QF Levels 3 and 4 respectively.

In the Elderly Care Service Industry, VQP for three job roles, namely Home Managers, Health Workers and Care Workers were developed according to the SWD’s new curriculum specifications for the training of the three job roles. During the reporting period, seven VQP programmes for Health Workers were accredited by HKCAAVQ.

Accreditation of Assessment Agency for Professional Qualifications

In September 2018, EDB introduced the initiative of Recognition of Professional Qualifications under the QF which allows eligible professional bodies to seek accreditation from HKCAAVQ to become assessment agencies for issuing professional qualifications that are recognised under the QF.

“Professional qualifications” refer to qualifications (other than mere membership status) granted by a bona fide local organisation to individuals who meet, among others, the requisite academic qualifications plus prescribed years of industry or professional experience and have passed through a robust assessment in written or practical format, not underpinned by an associated learning programme.

Upon successful accreditation by HKCAAVQ and subsequent appointment by the Secretary for Education as an assessment agency under the Accreditation of Academic and Vocational Qualifications Ordinance (Cap. 592), the organisation will be able to issue qualifications recognised under the QF and listed in the QR in the category of professional qualifications.

職業階梯課程評審

自資歷架構下的職業資歷階梯推出以來，銀行業和安老服務業已制訂了行業的職業資歷階梯，讓營辦者可根據指定崗位的能力要求，設計合適的課程。

報告期內，有多個職業階梯課程獲得評審資格，包括中國銀行（香港）有限公司人力資源部培訓中心為「分行出納員」和「理財服務主任」而設計的兩個課程，分別訂為資歷架構第3級和第4級。

根據社會福利署的課程大綱，安老服務業為三個工作崗位，包括院舍主管、保健員和護理員訂立了職業資歷階梯。報告期內，有七個保健員的職業階梯課程獲得評審資格。

專業資歷評估機構評審

教育局於2018年9月在資歷架構下推出了專業資歷認可。合資格的機構可向評審局申請評審，以成為評估機構，頒發資歷架構認可的專業資歷。

「專業資歷」指由本地機構向持有所需學歷、具備指定年期的行業或專業經驗，以及通過嚴格筆試或實務評估的人士頒發的資歷（非純會員資格），而這些資歷並非通過修畢進修課程而取得。

成功通過評審並獲教育局局長委任為《學術及職業資歷評審條例》（第592章）下之評估機構後，有關機構可頒發資歷架構認可的專業資歷，並可上載於資歷名冊上。





Vocational and Professional Accreditation

職業及專業資歷評審

The Guidance Notes on Accreditation of Assessment Agencies for Professional Qualifications has been published on the HKCAAVQ's website to facilitate interested organisations to have a better understanding of the accreditation process and standards.

Future Developments/Priorities

In the coming year, HKCAAVQ will continue to work with different stakeholders in supporting the development of the VPET sector.

Accreditation Plan on the Security Training Courses under QASRS

Following the briefing session and workshop conducted last year, four collective accreditation exercises have been scheduled in June 2019, September 2019, January 2020 and June 2020 for operators who wish to obtain accreditation status for their basic security training programmes and be recognised under the QASRS. Tailor-made workshop on accreditation and QASRS requirements will continue to be held in the next reporting period. For a more efficient accreditation process, differentiation approach will be applied to operators who develop their programmes by adopting the relevant Training Package of the Security Services Industry.

Pilot Run to Enhance Transparency of Accreditation Schedule

To facilitate operators' planning, the Vocational and Professional Accreditation Unit has been piloting the publication of available accreditation time slots in the next 3-9 months on the HKCAAVQ's e-Portal since October 2018.

This initiative is aimed at enhancing transparency of the accreditation schedule, ensuring that the operators' expectations are better served, and facilitating operators to choose their preferred accreditation time slots that better suit their programme development schedule and readiness. HKCAAVQ will continue to maintain a close dialogue with the operators and enhance the provision of information on the e-Portal.

《專業資歷評估機構評審須知》已上載至評審局網頁，以說明評審的過程和標準。

展望將來

來年評審局會繼續與各持分者合作，致力支持職業專才教育和培訓界別的發展。

QASRS課程之評審安排

繼去年舉行的簡報會和工作坊後，評審局為計劃申請評審資格及QASRS認可的營辦者安排了四個時段，以集體形式進行評審活動，時段分別為2019年6月、2019年9月、2020年1月和2020年6月。於下一個報告期，評審局會繼續舉行有關評審標準和QASRS要求的工作坊。為使評審過程更有效率，如營辦者於設計課程時採用了相關的保安服務業教材套，評審局可以區別方式進行評審。

提升評審時間表透明度之先導服務計劃

為協助營辦者規劃評審申請，職業及專業資歷評審部推出了一項先導服務計劃。由2018年10月起，營辦者可於「電子服務平台」查閱及選擇未來3至9個月可供遞交評審文件的時段。

此項先導服務計劃旨在增加評審安排的透明度，希望能滿足職業及專業課程營辦者之期望，使營辦者可因應其課程的發展進度及需要，選擇合適之時間遞交評審文件。評審局會與營辦者緊密聯繫，並持續改善「電子服務平台」以提供更多資訊。



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 Nonlocal 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.

Assessment of Non-local Courses

This year, HKCAAVQ assessed 69 new applications, 404 annual returns and 227 applications for changes to registered courses. Compared to the previous year, the number of new applications increased by 38%. Courses leading to bachelor and master awards continue to be the majority in 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本可獲發還款項課程，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。

非本地課程評核

本年評審局評核了69項非本地課程註冊申請，404項周年申報及227項課程修改的申請。與去年比較，註冊申請的數量上升38%，註冊申請的課程繼續以學士學位及碩士學位課程為主。

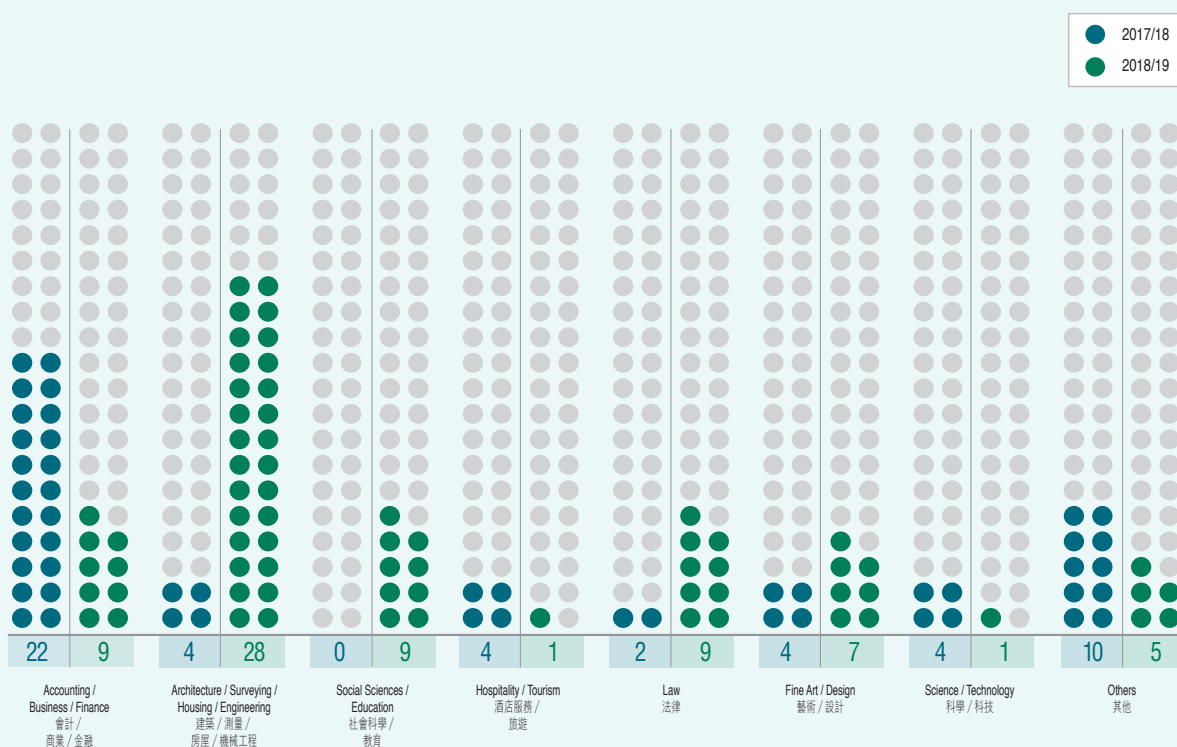


Assessment

評核服務

Comparison of breakdown of new applications for non-local course assessment in 2017/18 and 2018/19 by discipline

2017/18與2018/19年度非本地課程註冊申請數字 (按學術範疇分類)	2017/18	2018/19
Accounting / Business / Finance 會計／商業／金融	22	9
Architecture / Surveying / Housing / Engineering 建築／測量／房屋／機械工程	4	28
Social Sciences / Education 社會科學／教育	—	9
Hospitality / Tourism 酒店服務／旅遊	4	1
Law 法律	2	9
Fine Art / Design 藝術／設計	4	7
Science / Technology 科學／科技	4	1
Others 其他	10	5
Total 總數	50	69

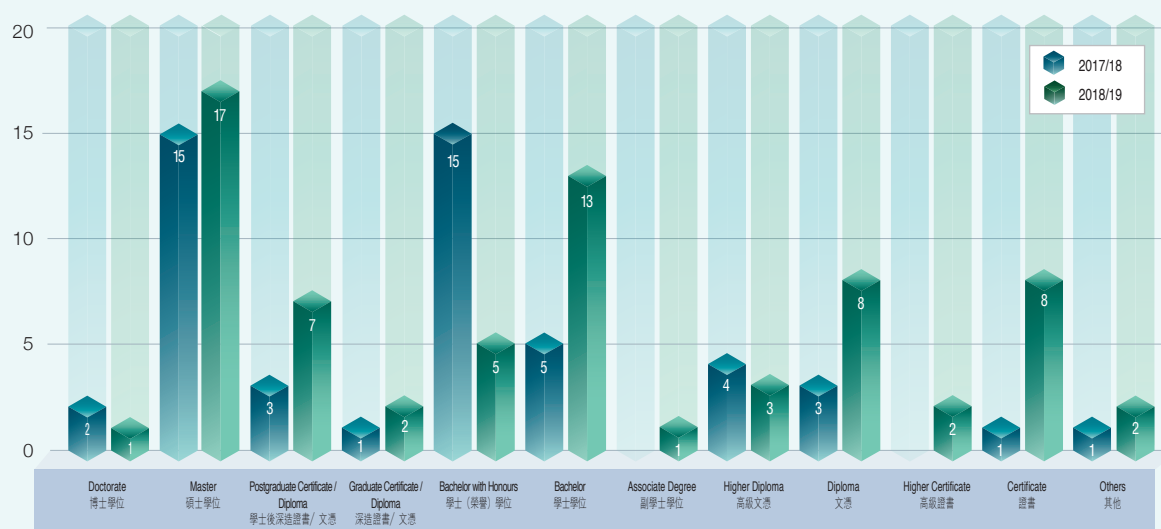




Assessment 評核服務

Comparison of breakdown of new applications for non-local course assessment in 2017/18 and 2018/19 by level of study

2017/18與2018/19年度非本地課程註冊申請數字 (按資歷水平分類)	2017/18	2018/19
Doctorate 博士學位	2	1
Master 碩士學位	15	17
Postgraduate Certificate / Diploma 學士後深造證書／文憑	3	7
Graduate Certificate / Diploma 深造證書／文憑	1	2
Bachelor with Honours 學士(榮譽)學位	15	5
Bachelor 學士學位	5	13
Associate Degree 副學士學位	–	1
Higher Diploma 高級文憑	4	3
Diploma 文憑	3	8
Higher Certificate 高級證書	–	2
Certificate 證書	1	8
Others 其他	1	2
Total 總數	50	69



Assessment

評核服務

Comparison of breakdown of new applications for non-local course assessment in 2017/18 and 2018/19 by geographic origin

2017/18與2018/19年度非本地課程註冊申請數字 (按頒授資歷地區分類)	2017/18	2018/19
UK 英國	35	50
Australia 澳洲	3	6
USA 美國	10	6
Switzerland 瑞士	-	4
Others 其他	2	3
Total 總數	50	69





Assessment

評核服務

Assessment of Continuing Education Fund (CEF) Courses

This year, HKCAAVQ conducted 85 surprise audit visits, assessed 819 applications, including 306 applications for course registration and 513 applications for course amendment to registered CEF reimbursable courses. These numbers represent an increase of 45% and 13% for course registration and course renewal applications respectively. As regards the breakdown of the number of course registration applications, the number of course registration applications from non-self-accrediting course providers has decreased by 52% as compared to that in 2017/18; and that from self-accrediting course providers has however increased by 130%.

持續進修基金可獲發還款項課程評核工作

評審局於本年度共進行85次突擊審核巡查，以及處理共819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306項新課程申請及513項就已註冊課程提出的改動申請。所收到的新課程申請及改動申請的數量，分別較去年增加45%及13%。在課程申請數字方面，由非自行評審課程營辦者開辦的課程數目較2017/18年同期下跌52%；由由自行評審課程營辦者開辦的課程數目，則較去年同期增加130%。



Assessment

評核服務

Comparison of breakdown of applications for assessment of CEF new reimbursable courses in 2017/18 and 2018/19

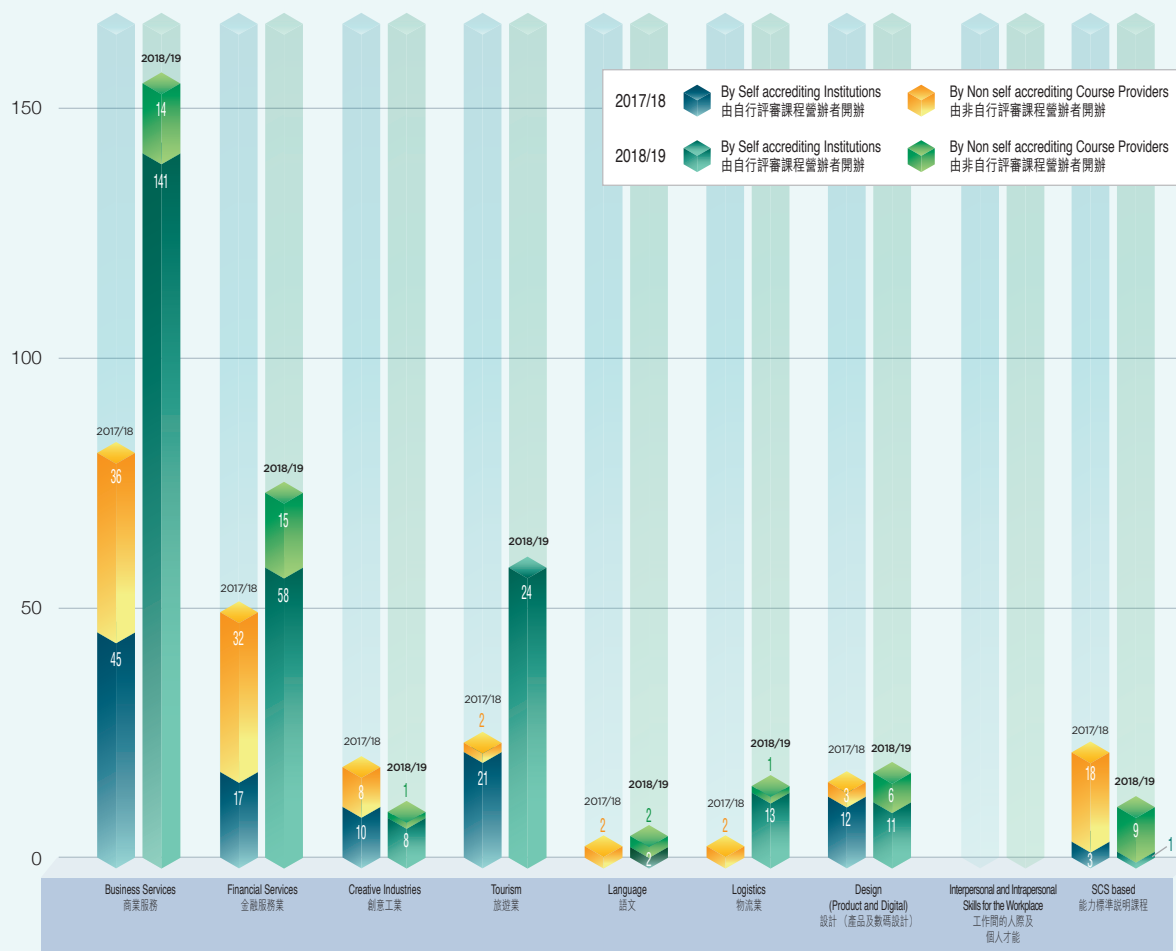
持續進修基金課程的新評核申請數字 (2017/18年度及2018/19年度)

Type of Courses 課程範疇	By Self-accrediting Institutions 由自行評審課程 營辦者開辦		By Non self-accrediting Course Providers 由非自行評審課程 營辦者開辦	
	2017/18	2018/19	2017/18	2018/19
Business Services 商業服務	45	141	36	14
Financial Services 金融服務業	17	58	32	15
Creative Industries 創意工業	10	8	8	1
Tourism 旅遊業	21	24	2	-
Language 語文	2	2	-	2
Logistics 物流業	2	13	-	1
Design (Product and Digital) 設計 (產品及數碼設計)	12	11	3	6
Interpersonal and Intrapersonal Skills for the Workplace 工作間的人際及個人才能	0	0	-	0
SCS-based 能力標準說明課程	3	1	18	9
Total	112	258	99	48



Assessment

評核服務



In June 2002, the Government set up the Continuing Education Fund (CEF) to encourage adults to pursue further education by providing them with subsidies for continuing education and training, with a view to facilitating Hong Kong's transition to a knowledge-based economy and adaptation to an increasingly globalised world.

From February 2018 to April 2019, HKCAAVQ was commissioned by LWB to provide consultancy services to the LWB and Office of Continuing Education Fund for the development of a range of enhancement measures applicable to all CEF courses from 1 April 2019. Details of the enhancement measures have been provided to the CEF providers and announced on the website of Office of Continuing Education Fund.

政府於2002年6月成立持續進修基金，通過提供持續教育和培訓資助，鼓勵成年人持續進修，以促進香港轉型至知識型經濟及應對日趨全球化的經濟。

由2018年2月至2019年4月，勞工及福利局委託評審局為局方及持續進修基金辦事處提供顧問服務，以發展自2019年4月1日起適用於所有可獲發還款項課程的一系列優化措施。持續進修基金培訓機構已獲取有關優化措施的詳情，亦已在持續進修基金辦事處的網頁內公布。





Assessment

評核服務

Assessment of CPD Programmes

During the reporting period, 138 new applications, 309 annual re-assessments and 238 change applications were processed under the Insurance Intermediaries Quality Assurance Scheme (IIQAS). Compared with the previous year, the numbers of new application and re-assessment application increased by 5% and 4% respectively. This reflects an increasing industry demand on professional development for practitioners.

In addition to assessed CPD activities, 26 QF-recognised programmes in the Insurance Industry were directly recognised as qualified CPD activities under the CPD Programme of IIQAS through the mechanism of direct recognition.

For further enhancing the transparency and efficiency of the assessment service, a set of new Guidance Notes on Assessment for CPD was published in September 2018 with a view to providing more comprehensive information on assessment criteria, a step-by-step application procedure and a revised fee schedule.

Breakdown of assessed CPD programmes for IA

	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
2017/18	132	298	256
2018/19	138	309	238

Quality Assurance Services

In the school sector, HKCAAVQ continues to be commissioned by EDB to quality assure the delivery of Applied Learning (ApL) courses. This year, quality assurance visits were conducted for 10 ApL courses for the 2018–2020 cohort. The number of visits was similar to last year.

持續專業進修課程評核

在報告期內，評審局完成了138項新課程評核申請、309項周年覆核申請及238項改動申請。與去年同期比較，新課程評核申請及周年覆核的數目分別上升5%及4%，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26個經評審的保險業課程，直接獲認為保險中介人質素保證計劃下的持續專業進修課程。

為進一步提升評核服務的效率及透明度，評審局於2018年9月發佈了一套新的《持續專業培訓活動評核指引》，就評核準則、申請程序與及新修訂的評核收費等方面提供更全面的資訊。

經評核的保險中介人持續專業進修課程數目

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，評審局共為10個2018–2020學年的應用學習課程進行實地考察，數目與去年度相約。



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 (i.e. the integrated learning outcomes of the highest qualification including those learning outcomes achieved through learning deemed to have a substantial bearing on the qualification under assessment) of an individual meets the standard of a particular level of qualification in Hong Kong.

評審局為公眾人士、不同機構和政府部門提供非本地資歷頒授機構發出的學歷評估服務。評審局會根據申請人之總體學歷（即申請人已獲得的最高學歷，以及當中對其有重要影響的學習之綜合學習成效），是否達到在香港取得的某特定資歷級別的標準提供專業意見。

Key Figures

*Qualifications Assessment Cases by Source of Application
(1 April 2018 - 31 March 2019)*

主要數字

*學歷評估個案申請來源
(2018年4月1日 - 2019年3月31日)*

Sources of Application 申請來源	2017-18 Number 數目	2018-19 Number 數目
Civil Service Bureau 公務員事務局	150	135
Education Bureau 教育局	114	111
Individuals 個別人士	3,528	3,885
Other Organisations 其他機構	846	912
Total 總數	4,638	5,043





Qualifications Assessment

學歷評估

*Level of Major Qualifications held by Applicants
(1 April 2018 – 31 March 2019)*

*申請人的主要學歷程度
(2018年4月1日 - 2019年3月31日)*

Qualifications 學歷程度	2017-18 Number 數目	2018-19 Number 數目
Doctoral Degree 博士	48	59
Master's Degree 碩士	598	656
Postgraduate Diploma/Certificate 深造文憑／證書	266	327
Bachelor's Degree 學士	2,875	3,095
Sub-degree 副學位	455	520
Secondary School Level 中學程度	135	131
Others 其他	261	255
Total 總數	4,638	5,043



Qualifications Assessment

學歷評估

Place of Award of the Major Qualifications held by Applicants (1 April 2018 – 31 March 2019)

*申請人的主要學歷頒授地區
(2018年4月1日 - 2019年3月31日)*

Place of Award 學歷頒授地區	2017-18 Number 數目	2018-19 Number 數目
Australia (澳洲)	372	375
Canada (加拿大)	167	182
France (法國)	29	36
Hong Kong (中國香港)	35	42
India (印度)	203	181
Japan (日本)	23	34
Mainland China (中國內地)	1,020	1,160
New Zealand (紐西蘭)	55	58
Pakistan (巴基斯坦)	21	13
Philippines (菲律賓)	107	51
South Africa (南非)	147	134
Taiwan (中國臺灣)	398	512
UK (英國)	1,389	1,505
USA (美國)	477	459
Others (其他)	195	301
Total 總數	4,638	5,043



Qualifications Assessment

學歷評估

*Place of Award of Major Qualifications assessed and considered as meeting the standard of comparable qualifications under HKQF (1 April 2018 – 31 March 2019)**

*非本地學歷被評定為香港資歷架構下相對的學歷水平 (2018年4月1日 – 2019年3月31日) **

Places of Award of Major Qualification 主要學歷頒授地區	2017-18 Comparable rate 評定為相對學歷 之百分比	2018-19 Comparable rate 評定為相對學歷 之百分比
Australia (澳洲)	96.5%	92.3%
Canada (加拿大)	100%	99.5%
Mainland China (中國內地)	99.3%	99.7%
New Zealand (紐西蘭)	100%	100%
South Africa (南非)	100%	100%
Taiwan (中國臺灣)	98.2%	98.8%
UK (英國)	97.3%	96.5%
USA (美國)	95.6%	86.2%

* 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，因此評估結果只適用於個別申請人。

Yearly Totals

In the reporting period, HKCAAVQ conducted 5,043 qualifications assessments, an increase of 8.5% when compared to the figure of 4,650 in the previous year.

每年總計

在報告期間，評審局共處理了5,043宗學歷評估個案，較上年的總數目4,650宗略為增長了8.5%。



Qualifications Assessment

學歷評估

Source of Applications

The increase in the number of applications is mainly as a result of increased numbers of “General Purpose” and “Teacher Registration Purpose” applications from individuals as well as organisations such as international schools and learning centres in Hong Kong. These two types of applications aim to facilitate applicants seeking further studies and employment opportunities including local teaching positions in Hong Kong. The strong local employment market and the continual expansion of the private school education sector and learning centres in Hong Kong are key factors that underpin the rise in applications.

Level and Place of Award of Qualifications

The majority of qualifications assessed are Bachelor’s Degrees. However, the numbers of Master’s Degrees/Postgraduate Diplomas/Certificates/Doctoral Degrees assessed had increased significantly when compared with last year and this could be attributed to the ability of the local economy to attract high calibre individuals to come to and work in Hong Kong.

The United Kingdom and Mainland China remained the two major source countries of awards for our assessment services. The numbers of qualifications from Taiwan has also grown significantly. The figures for Mainland China and Taiwan followed an established trend where more and more graduates were returning to Hong Kong after their studies.

Enhanced Public Awareness of Qualifications Assessment Service

HKCAAVQ continued to reach out to the community to enhance public understanding of our principles and processes in conducting qualifications assessment over the reporting period. Talks were held for various stakeholders including career masters, students and parents. More information is also made available for students regarding qualifications assessment through study pathway guidebooks etc.

申請來源

學歷評估個案之增幅，主要是由於來自個人及機構（例如國際學校及教育中心）之「一般用途」及「教師註冊或教師聘任用途」申請有所增長。這兩種類型的申請旨在協助申請人持續進修及在港求職，包括本地教學職位。本地就業市場強勁，以及本港持續擴展的私立學校界別及教育中心，亦是申請數目增加的關鍵原因。

學歷之頒授地區

大部分評估申請的學歷為學士學位。然而與去年相比，評估申請中主要學歷程度為碩士學位、深造文憑／證書或博士學位的數目於本年度顯著增加。這可能是由於本地經濟吸引高學歷人士來港工作的原故。

英國和中國仍然是學歷評估服務中主要學歷頒授國家的兩個主要來源。於本年度，來自中國台灣的學歷數量也有顯著增長。中國和中國台灣的申請數字亦因本地學生畢業回港的數字日漸增長。

提高公眾對學歷評估服務的認識

在報告期內，我們繼續與各社區接觸，以加強公眾對本局進行學歷評估的原則和程序之了解。我們向不同持份者，包括就業指導老師、學生及家長舉辦講座；及提供學歷評估資訊至相關的本地機構將有關資訊製作成小冊子，為學生提供有關資料。





Qualifications Assessment

學歷評估

Authentication of Degree Certificates of Qualifications

HKCAAVQ continued to work closely with awarding institutions to authenticate applicants' qualifications. Apart from awarding institutions, we have started using national resource centres to authenticate qualifications and at times fake qualifications were detected. During the reporting period, we identified 16 cases of fake qualifications which were all reported to the Hong Kong Police.

Reasons for Non-assessable Qualifications Assessment

Although the number of qualifications assessed and considered by the QA Service as meeting the standard of comparable qualifications under HKQF is high, there were still a large number of applications that contain qualifications that are not assessable by QA. In the reporting period, there were 592 QA applications that were not assessed by QA due to (a) the qualifications not being recognised in the home countries/areas; (b) the qualifications were fake; (c) the applicants are unable to provide sufficient information; and (d) the applicants voluntarily withdrew their applications.

學歷證明文件之驗證

評審局繼續與各頒授機構密切合作，以驗證申請人的學歷。除了頒授機構外，我們亦開始使用其他國家資料庫去進行學歷驗證及識別假學歷。在報告期內，我們識別16宗涉及虛假學歷之申請，並已向香港警方舉報虛假學歷個案。

學歷評估申請不被處理的原因

雖然學歷能被評定為相對於香港資歷架構下的學歷水平之申請數目十分高，但仍有大量申請因不同之原因並未能被學歷評估部處理。於報告期內，共有592宗學歷評估申請未能通過評估，當中之原因包括：(一)學歷不受頒授國家／地區承認；(二)學歷屬虛假；(三)申請人無法提供足夠的資料；及(四)申請人自願決定退回申請。



Qualifications Assessment

學歷評估

Major Developments

The QA i-Portal has become the standard web-platform for applicants to submit their applications and make payment online as well as for QA Service to provide status information on their applications. The capability of QA i-Portal to provide the latest assessment information to our applicants allows QA Service to better serve our applicants/stakeholders. The integration of the QA i-Portal and HKCAAVQ's Quality Management System (QMS) has greatly enhanced our service effectiveness and efficiency.

In the third quarter of 2018, QA Service visited four national accreditation/credential evaluation authorities in North America to share with them the latest educational/credential evaluation developments in Hong Kong and to receive an update about the recent developments in these places. In March 2019, QA Service also visited the Chinese Service Center for Scholarly Exchange in Beijing to exchange with them views/information/experience on credential evaluation of foreign qualifications in Hong Kong. Whist in Beijing, QA Service also visited the Regulatory Body for Chinese-Foreign Cooperation in Running Schools in order to gain a better understanding of the regulation/operation of overseas educational provisions in Mainland China.

Future Developments/Priorities

HKCAAVQ's Country/Area Profiles (CAPs) provide comprehensive information on the eight main countries/areas with which qualifications assessments are primarily conducted, namely: Australia, Canada, Mainland China, New Zealand, South Africa, Taiwan, the United Kingdom and the United States of America. The CAPs have greatly enhanced the efficiency and effectiveness of our work in quality assessment; and it is important that the CAPs are timely updated in response to the changes occurred in related jurisdictions to ensure they provide the most up-to-date relevant information to both our assessors and stakeholders.

With the CAPs firmly established as the main assessment tool and information sources on non-local qualifications; and the QA i-Portal as the main means to reach out to our applicants/stakeholders, HKCAAVQ will continue to explore ways to integrate the two, i.e. to continue the ongoing research and development of the CAPs and to provide CAP information through the QA i-Portal to better inform our applicants/stakeholders.

主要發展

學歷評估平台「QA i-Portal」已成為申請人提交申請及繳交費用的官方網上服務平台，並可提供有關其申請狀態之信息。「QA i-Portal」為申請人提供最新的申請狀態信息，令我們能更有效地服務申請人或持份者。「QA i-Portal」與評審局之「QMS」系統的整合，大大提高服務成效和效率。

學歷評估部在2018年第三季度，曾造訪北美洲的四個國家認證／資歷評估機構，與他們分享香港教育／資歷評估的最新發展，同時了解這些地區在學歷評估方面的最新發展情況。2019年3月，學歷評估部訪問北京的中國留學服務中心，與他們交流香港評估外地學歷的意見／資訊／經驗，並參觀國際合作與交流司涉外辦學處，以進一步了解中國大陸在海外教育條例方面的規定／運作。

展望將來

評審局之國家／地區資料庫提供了八個國家／地區（包括：澳洲、加拿大、中國、紐西蘭、南非、台灣、英國和美國）之詳細資料作為評估學歷的主要工具。這些國家／地區資料庫大大提高了學歷評估的成效。為確保資料庫能為評審局及持份者提供最新的相關信息，適時更新國家／地區資料庫以反映最新變化十分重要。

隨著國家／地區資料庫作為非本地學歷評估之主要工具，及「QA i-Portal」作為我們與申請人／持份者溝通之主要橋樑，評審局將繼續研究及促進國家／地區資料庫的發展，並將其資料融入「QA i-Portal」，令國家／地區資料庫之信息更有效地傳遞至我們的申請人／持份者。



Qualifications Framework and Qualifications Register (QF&QR)

資歷架構及資歷名冊

Being the public face of the Hong Kong Qualifications Framework (QF), the Qualifications Register (QR) is a centralised web-based register containing information on QF-recognised qualifications and their associated providers. As a web-based tool for searching quality assured qualifications in the planning and pursuit of life-long learning, QR serves as a useful information source to help learners make informed choices on selecting suitable programmes and plan their progression pathways. HKCAAVQ has been designated in the Accreditation of Academic and Vocational Qualifications Ordinance (Cap 592) as the QR Authority for developing and maintaining the QR in support of the QF.

資歷名冊作為資歷架構的公眾介面，此網上資料庫提供有關資歷架構認可的資歷、進修課程及資歷營辦者的資料。作為協助推動終生學習的網上平台，資歷名冊上的資料用以協助學員在選擇課程及規劃個人進修路徑時作出合適的選擇。根據《學術及職業資歷評審條例》（第592章），評審局被指定為資歷名冊當局以支持資歷架構，負責發展及管理資歷名冊。

Key Figures

主要數字

Management of QR Records 資歷名冊記錄管理	2017-18	2018-19
No. of Qualifications on QR (March figures) 資歷名冊上的資歷數目 (3月的數字)	8,250	8,523
QR Hit Rate (Annual Growth) 資歷名冊點擊率 (年增長率)	7%	6.36%
No. of QR Batches Uploaded 上載於資歷名冊的數據組數目	1,148	1,374
No. of Misleading QF Related Advertisement 涉及資歷架構誤導廣告數目	9	3

Number of Qualifications on QR by Operator Type of Accreditation Status 按營辦者的評審狀況劃分的資歷數目	2018	2019
HKCAAVQ-accredited Operators 經評審局評審的營辦者	3,692	3,509
PAA Operators 具備學科範圍評審資格的營辦者	634	1,019
Assessment Agencies 評估機構	767	810
Self-accrediting Operators 自行評審的營辦者	3,157	3,185
No. of Qualifications on QR 資歷名冊上的資歷數目	8,250	8,523

* Figures as at March of the year
數目以每年三月數據為準

Number of Qualifications on QR by QF Level 按資歷架構級別劃分的資歷數目	2018	2019
QF Levels 1 – 4 資歷架構級別1至4級	5,908	6,174
QF Levels 5 – 7 資歷架構級別5至7級	2,342	2,349
No. of Qualifications on QR 資歷名冊上的資歷數目	8,250	8,523

* Figures as at March of the year
數目以每年三月數據為準



Qualifications Framework and Qualifications Register (QF&QR)

資歷架構及資歷名冊

Number of Qualifications on QR by CAT Arrangement and by Operator Type of Accreditation Status

按學分累積及轉移安排和營辦者的評審狀況劃分的資歷數目	2018	2019
CAT (Programme) and/or CAT (Recognition of Prior Learning) 學分累積及轉移(課程)及/或學分累積及轉移(過往資歷認可)	69	62
Self-accrediting Operators 自行評審的營辦者	63	60
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	6	2
CAT (Institutional) 學分累積及轉移(院校)	1,512	1,960
From Self-accrediting Operators 自行評審的營辦者頒授	1,244	1,908
From 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頒授	268	52

* Figures as at March of the year

* 數目以每年三月數據為準

Major Developments

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

The CAT centralised database (CAT database) for listing CAT information and articulation arrangements on the QR was successfully set up and launched in October 2018. With a dedicated search page on the QR, the CAT information as provided by self-accrediting institutions and HKCAAVQ-accredited operators is now publicly searchable on the QR.

To promote and publicise the CAT database to the education and training sector, HKCAAVQ staged the CAT Launching Ceremony to highlight the features and use of the CAT database in November 2018 as a part of our Annual Event. The Launching Ceremony was officiated by Mr Kevin Yeung JP, Secretary of Education; Professor Peter Yuen, Member of the Project Advisory Group of the CAT Database; Ir Dr Alex Chan, Council Chairman of HKCAAVQ; and Mr Albert Chow, Executive Director of HKCAAVQ.

主要發展

質素提升支援計劃：資歷名冊學分累積及轉移中央資料庫

資歷名冊有關於學分轉移資料及課程銜接安排的「學分累積及轉移」中央資料庫(資料庫)，正式於2018年10月啟用。學分轉移資料及課程銜接安排由自資院校及通過評審局評審的營辦者提供，公眾人士可於新設的專頁搜尋有關資訊。

為向教育及培訓界推廣及宣傳資料庫，評審局於2018年11月舉行「學分累積及轉移」中央資料庫啟動典禮。評審局邀得教育局局長楊潤雄先生，JP、「學分累積及轉移」中央資料庫項目諮詢小組成員阮博文教授、評審局主席陳兆根博士BBS，以及評審局總幹事周慶邦先生作為啟動禮亮燈儀式的主禮嘉賓，象徵著「學分累積及轉移」中央資料庫為培訓機構及學員的進修之路開拓新篇章。





Qualifications Framework and Qualifications Register (QF&QR)

資歷架構及資歷名冊

To upkeep the momentum, we initiated the stakeholders' communication and engagement strategy by conducting three information briefing sessions on the CAT database in December 2018. Individual stakeholders were also encouraged to seek advice and assistance from HKCAAVQ in their preparation and submission of the CAT information.

Two New Types of Qualifications “Professional Qualifications (PQ)” and “Vocational Qualifications Pathway (VQP) Programmes” on QR

Two new types of qualification, “Professional Qualification” (PQ) and “Vocational Qualifications Pathway” (VQP) programmes, were newly included in the QR following the launch of two new initiatives of the EDB in the VPET sector. The “Types of Qualifications” search field was also enhanced to improve clarity and users' searching experience.

Future Developments/Priorities

Launch of Real-time and Historical Infographics on QR

To enhance the presentation of the statistics on CAT centralised database, a range of infographics on the QR will be gradually developed and implemented. The infographics on the QR will serve a dual purpose: (a) to transform the CAT profile of current QR records from a static mode to an interactive mode; and (b) to provide a real-time visual overview of the distribution of current qualifications on the QR.

Indication of Sending Qualifications of CAT

In order to differentiate the sending qualifications from the receiving programmes when listing the CAT information on the QR and for a greater clarity, a sorting function will be implemented for receiving programmes and sending qualifications with the Credit Transfer Arrangement on the QR. This enhancement is currently under review and is targeted to be launched on the QR in late 2019.

為與主要持份者就此進行交流，評審局舉行了三場「學分累積及轉移」中央資料庫簡介會。當中於2018年12月進行的兩場簡介會，為評審局評審營辦者及自行評審營辦者而設，而第三場、以職業訓練局為對象的簡介會，則於2019年1月完成。

資歷名冊上新增兩項資歷： 「專業資歷」和「職業階梯」

為配合教育局對職業專才教育的推廣，資歷名冊新增兩項資歷類別「專業資歷」和「職業階梯」。此外，為了清晰化搜索和提供更佳用戶體驗，「資歷類別」的搜索欄位亦已優化。

展望將來

推出資歷名冊資料圖 (包括實時及過去數據)

為用以優化數據顯示面貌，評審局將推動「學分累積及轉移」的中央資料庫（資料庫）內相關統計數據圖像互動化。推出相關資歷名冊資料圖像的目標為(1)將現有與資歷名冊內資歷相關的靜態圖表互動化，以及(2)提供即時的資歷分佈概覽圖。

「學分累積及轉移」資料中的 「原來資歷」標示

為在搜尋結果的列表上區分「原來資歷」和收生課程，以及提高「學分累積及轉移」搜尋資料的清晰度，資歷名冊中「學分累積及轉移」中央資料庫的搜尋介面，將包括排序功能。這項優化措施現正進行，預計於二零一九年稍後推出。



Research & Training 研究及培訓

Key Figures

主要數字

	2017-18	2018-19
Number of Appointed Specialists 評審局專家	860	717
Number of Capacity Building Activities 培訓活動	32 sessions 場次 855 participants 人次	56 sessions 場次 2,081 participants 人次

Major Developments

主要發展

Study on International Experiences of Self-financing Post-secondary Education

「自資專上教育的國際經驗」研究

To support the review of self-financing post-secondary education in Hong Kong by the Task Force on Review of Self-financing Post-secondary Education (the Task Force), HKCAAVQ was commissioned by EDB in 2018 to conduct a research study into the systems and practices of the self-financing post-secondary education sector in nine economies (including Australia, Germany, Japan, Mainland China, Singapore, South Korea, Taiwan, the United Kingdom, and the United States). The purpose was to enable the Task Force to better gauge the global trends in public and private sector development in higher education. The Task Force published its review report in December 2018, in which it was indicated that the study has provided a useful overview of the situations in the studied economies.

為配合「檢討自資專上教育專責小組」（下稱專責小組）進行有關香港自資專上教育的檢討工作，教育局於2018年委託評審局，研究九個經濟體（包括澳洲、德國、日本、中國內地、新加坡、南韓、台灣、英國和美國）的專上教育實務及制度，以掌握公私營高等教育界的全球發展趨勢。專責小組於同年12月發表了檢討報告，指出此研究為上述經濟體的情況提供實用概覽。

Online Learning Programme Accreditation

網上課程評審

The inclusion of significant online elements in programme design is a global trend in education and training. In light of this, HKCAAVQ launched the accreditation service for online learning programmes (OLPs) in January 2018. This service is applicable to both local and non-local learning programmes. Operators can apply for accreditation of their online learning programmes starting from April 2018.

在課程設計中加入更多網上元素乃全球教育及培訓的趨勢。有見及此，評審局於2018年1月批准落實為網上課程提供評審服務，並於同年4月起正式接受營辦者申請，此服務適用於本地及非本地的網上課程。





Research & Training

研究及培訓

A briefing was conducted in October 2018 to share with eligible operators the tentative schedule of offering this new service, based on the findings from the demand survey. Interested parties may choose to undertake two collective exercises in 2019/20 to maximise cost effectiveness, or to proceed as standalone exercises as usual. At the initial stage, the eligibility criteria were set to ensure that institutions applying for the service have reasonable experience in the provision of education or training. To facilitate operators in the preparation for OLP accreditation, a workshop was also conducted in early 2019 focusing on the specific evidence requirements. 46 participants from 9 organisations attended the workshop.

Revised Accreditation Standards under the Four-stage Quality Assurance Process

Following the promulgation of the revised accreditation standards in April 2018 after the HKCAAVQ Council's approval, the Manual of the Four-stage QA Process (the Manual) was developed as a single point of reference covering the process and revised accreditation standards for seeking accreditation under the HKQF. After its initial release in 2018, a refined version of the Manual was published in April 2019. Together with the Manual, Evidence Guides are also published to provide assistance to operators in the selection and presentation of evidence to demonstrate meeting the revised accreditation standards at different stages of the Four-stage QA process.

In order to explain the new features and enhancements of the revised accreditation standards, a special series of briefings was conducted for different stakeholders before the revised accreditation standards came into effect in April 2019.

透過調查找出對相關服務的需求後，評審局於2018年10月舉辦了一場簡介會，向合資格的營辦者推介此項評審服務，並公布了提供這項新服務的擬定時間表。為達至最佳的成本效益，有意申請服務的營辦者，可選擇參與於2019/20年度進行的兩次「群集式評審」；或一如既往就個別課程單獨進行評審。而申請有關服務的院校必須具備一定教育或培訓經驗。為協助營辦者準備網上課程評審，評審局於2019年初亦舉辦了實務工作坊，講解網上課程評審的證據要求，吸引了來自9間機構共46名代表參與。

「四階段質素保證程序」評審標準修訂本

繼「四階段質素保證程序」評審標準修訂本於獲評審局大會通過，並於同年4月向外公布後，評審局制定了涵蓋評審程序及評審標準的「四階段質素保證程序」手冊（下稱手冊），作為申請香港資歷架構下評審的統一參考文件。手冊於2018年首次發布，並於翌年4月公布了修訂版本。此外，評審局同時制定了評審證據導引，協助營辦者按四階段質素保證程序下不同階段的新修訂評審標準，選擇合適的證據及展示形式。

新修訂的評審標準於2019年4月實施前，評審局舉辦了一系列簡介會，向持份者闡釋新修訂評審標準的特點，以及所作的優化措施。



Research & Training 研究及培訓

Capacity Building for Stakeholders

Training is a statutory function of HKCAAVQ aiming to equip the operators, specialists and staff members of HKCAAVQ with a good understanding of the accreditation standards and process, supporting the development of the HKQF. HKCAAVQ provides training to operators and specialists in the form of regular, thematic and tailor-made workshops. During the reporting period, 56 capacity building activities, involving 2081 participants were arranged for specialists, operators, local and international quality assurance (QA) practitioners/professionals and HKCAAVQ staff. A summary of the sessions conducted for operators and specialists is provided below.

為持份者舉辦培訓活動

舉辦培訓活動乃評審局其中一項法定職能。培訓旨在讓課程營辦者、評審局專家和職員對評審標準及流程有充分了解，以助香港資歷架構的發展。評審局所提供的培訓活動主要分為三類：定期培訓、主題培訓和營辦者內部培訓。在報告期內，評審局共舉辦了56場培訓活動，共2081人次參與，當中包括課程營辦者、專家及評審局職員，更有來自海內外從事質素保證的人員和專業人士。相關摘要如下：

Stakeholder 持份者	Number of Sessions 舉辦場數	Number of Participants 參與人次
Specialists 專家	6	269
Operators 課程營辦者	46	1,678
Staff 評審局職員	3	101
Local and international QA practitioners/professionals 本地和海外擔任質素保證的專業人員	1	33
Total	56	2,081

Training needs of different stakeholders are continuously monitored and collected through various means, including opinion surveys of training events, annual post-training participant evaluation, and suggestions from HKCAAVQ accreditation units. Based on the training needs analysis, training strategies and materials are regularly reviewed in response to the development of policies and practices of HKCAAVQ.

評審局持續透過不同渠道密切留意和收集持份者對培訓服務的需求，其中包括：培訓活動意見調查、培訓參加者的年度評估、及由評審部門提出的建議。評審局的培訓策略及教材，會因應培訓需求分析，配合本局的政策發展和實務需要而定期作出檢討。



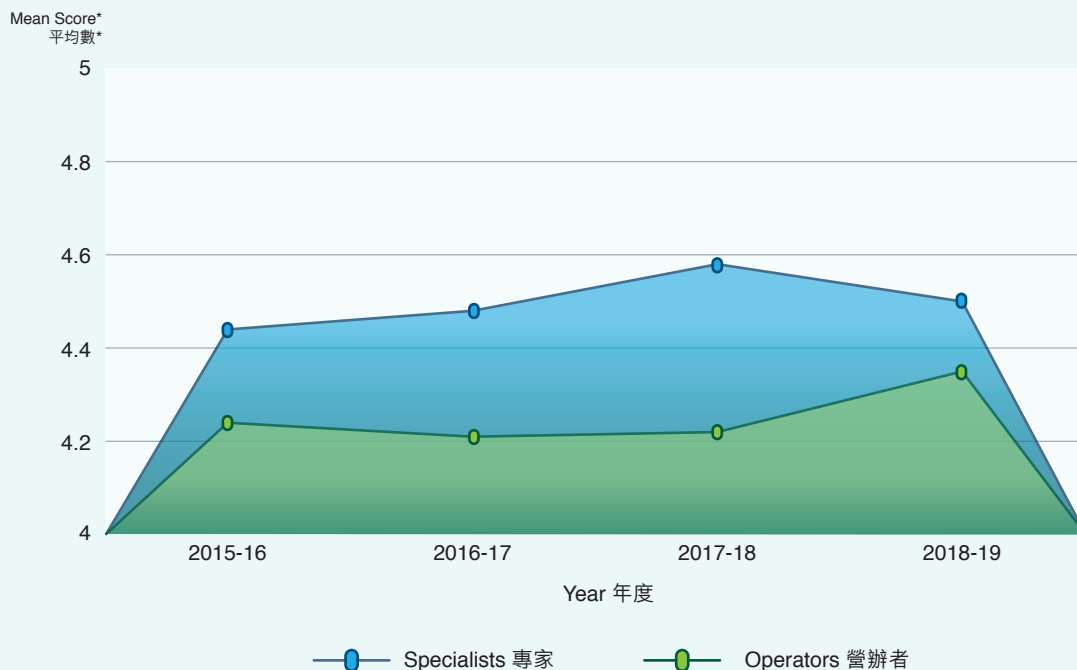
Research & Training

研究及培訓

Since July 2018, the training model was revised to engage professional staff from HKCAAVQ accreditation units as trainers to conduct regular and thematic training activities for operators. The revised model aims to provide more hands-on guidance and up-to-date examples. According to the opinion survey results, this strategy was proven to be effective in improving the overall satisfaction of operators with our training service. In view of the positive outcome, the implementation of this strategy will be expanded as appropriate. The results are shown in the graph below:

由2018年7月起，營辦者的定期和主題培訓模式作出了調整，由負責評審工作的職員擔任講者。此項調整旨在提供更多實踐經驗及一手例子。根據有關的意見調查結果，此調整有效提升了營辦者對培訓的整體滿意度。故此，評審局將按情況把這方案擴展至其他培訓類別。相關意見調查結果如下：

Participants' view on the quality of the regular and thematic training activities of HKCAAVQ
參加者對評審局定期及專題培訓活動的滿意度



* Mean score is calculated from the participants' degree of agreement with the statement "the overall quality of the event was high", where score 5 indicates "strongly agree" and score 1 indicates "strongly disagree".

* 平均得分根據參加者對「整體而言，培訓活動具質素」此陳述句之認同，以5分為滿分，(1分為非常不同意，5分為非常同意)。



Research & Training

研究及培訓

During the reporting period, a wide spectrum of operators, including the Employee Retraining Board, the Correctional Services Department, the Hong Kong Academy for Performing Arts and Macao Tertiary Education Services Office (now known as Higher Education Bureau), commissioned HKCAAVQ to provide tailor-made training.

With the launch of the revised accreditation standards of the Four-stage QA Process, it is expected that the general demand for training will increase. To cope with the demand, HKCAAVQ has embarked on migrating some of our regular training, such as induction training for specialists, to online delivery, allowing our training resources to be allocated to activities with higher demand.

Launch of the HKCAAVQ Specialist Online Learning Platform

As outlined in the Strategic Plan 2015-2019, HKCAAVQ strives to provide training through multiple delivery modes to meet the increasingly diverse and evolving needs of operators, specialists and quality assurance agencies in the region.

Aligning with this strategic direction, HKCAAVQ launched the HKCAAVQ Specialist Online Learning Platform (SOLP) in January 2019. The SOLP is built on the Moodle learning platform which, in addition to supporting the majority of browsers, is also available as a mobile app.

At this early phase of implementation, a four-week induction course in two languages, Chinese (Cantonese) and English, has been developed. To encourage peer learning among the specialists and to provide them with better online support, specialists will be invited to enrol into the induction course by batch.

With the launch of SOLP, specialists can enjoy the enhanced flexibility of attending induction training anywhere anytime.

在報告期內，評審局獲不同類型的營辦者邀請提供內部培訓，當中包括僱員再培訓局、懲教署、香港演藝學院及澳門高等教育輔助辦公室（現名為高等教育局）等。

隨著四階段質素保證程序下的評審標準修訂本推出，預料培訓需求將會相應提高。因此，評審局開始將一些常規的培訓，例如專家的評審簡介工作坊，轉變為網上課程，以提升培訓資源的效益。

推出評審局專家網上學習平台

在「評審局策略發展計劃2015-2019」之下，評審局致力通過提供多樣的授課模式，以配合營辦者、專家以及各地質素保證機構日益多樣化和與時俱進的需求。

朝著此策略方向，評審局於2019年1月推出了「評審局專家網上學習平台」。此網上學習平台建立於Moodle學習平台，Moodle不但支援大部分網頁瀏覽器，更具備手機應用程式，使用方便。

在推行初期，本局推出了一個為期四星期的中文（廣東話）和英文版本的評審簡介課程。為鼓勵專家共同學習，並讓評審局能夠提供最佳的網上支援，專家將分批獲邀請參與此課程。

隨著「專家網上學習平台」推出，專家可更靈活地參加簡介培訓。





Research & Training

研究及培訓

Professional Training Workshop in Quality Assurance

As its vision, HKCAAVQ aims to be a nationally and globally recognised independent quality assurance body in education and training. Following this vision, HKCAAVQ developed the “Professional Training Workshop in Quality Assurance” to share its 29 years’ experience in quality assurance and accreditation, as well as creating an exchange platform for quality assurance practitioners and professionals.

After the successful launch in March 2018 with participants from Australia, Mauritius, Oman and Singapore, the second offer of the workshop in March 2019 has again seen a strong demand with a good mix of local and international participants. 33 quality assurance practitioners and professionals from Australia, Japan, the Philippines, and Macao attended the workshop in this reporting period. The continued success of this event demonstrates the highly recognised standing of HKCAAVQ in quality assurance and accreditation in the region, as well as its commitment to professionalisation of this important role in education and training.

The workshop will be offered regularly to meet the increasingly diverse and evolving needs of operators, specialists and quality assurance agencies in the region.

Appointment and Engagement of Specialists

Peer review is one of the guiding principles of HKCAAVQ and is at the heart of our accreditation process. Under this principle, HKCAAVQ maintains a pool of specialists to support its accreditation and assessment services.

At the end of the reporting period, 717 specialists were listed in the Specialists Register, with the overall utilisation rate of specialists at 84%. To meet the business development needs, we will continue to identify prospective Specialists from our established networks locally and around the globe.

質素保證專業培訓工作坊

評審局的願景是致力成為全國與世界公認的教育和培訓界別的獨立質素保證機構。遵循這個願景，評審局開辦了「質素保證專業培訓工作坊」以分享其29年來的質素保證和評審經驗，並為從事質素保證的人員和專業人士建立交流平台。

於2018年3月，評審局成功舉辦首屆工作坊，吸引來自澳洲、毛里裘斯、阿曼和新加坡的人員參與。翌年3月，本局再成功舉辦了第二屆工作坊，共有33名來自澳洲、日本、菲律賓、澳門地區和本地的質素保證從業員和專業人士參與，再一次反映本地和國際間對工作坊的強烈需求。此工作坊再次取得成功，不但展示了評審局在質素保證和評審方面，在國際上獲得的高度認可，更標誌著評審局對推動質保工作專業化的貢獻。

因此，評審局將會繼續定期開辦此工作坊，以配合營辦者、專家及各地質素保證機構日益多元及多變的需求。

專家委任及參與

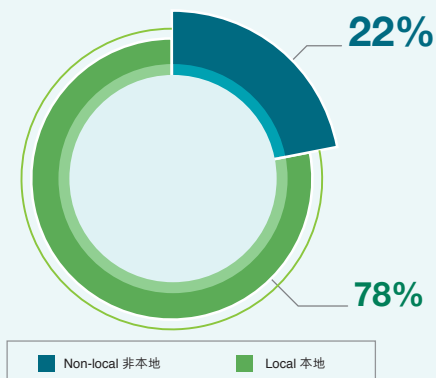
同行評估是評審局質素保證程序的核心，同時亦是指導原則之一。因此，評審局一直維持一個專家庫，以支援評審及評核服務。

截至報告期末，專家名冊內共有717名專家。參與評審及評核服務的專家比率達84%。為配合業務發展需要，評審局將繼續從已建立的本地及國際網絡找尋合適的專家。

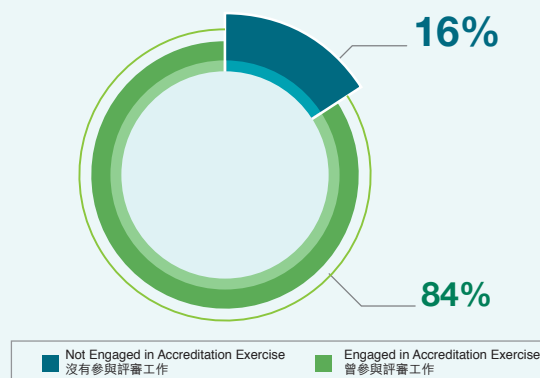


Research & Training 研究及培訓

Distribution of Specialists (local vs. non local)
本地及非本地專家比例



Utilisation of Specialists
專家的參與



Development of Infographics

Since the launch of the Quality Management System (QMS) of HKCAAVQ in February 2015, accreditation related information was retained in the QMS which serves the purpose of performing analysis. To make the best use of the available data, a proof-of-concept pilot was conducted to test the feasibility of automating the process of generating infographics based on the data from QMS for our internal use.

As a strategy, gathering data from different sources to generate institutional and sectorial infographics supporting policy formulation and analysis on operators' track record is an important step for HKCAAVQ to take in the near future.

Future Developments/Priorities

Research and training play an important role in the enhancement of consistency and efficiency in our quality assurance. To this end, the adoption of relevant technologies is a key priority for HKCAAVQ to remain abreast of the international developments in accreditation and quality assurance.

Another focus of research and training is to share HKCAAVQ's experience and expertise with sister organisations, as well as the quality assurance communities in general. In particular, HKCAAVQ has accumulated significant experience in providing systematic training to specialists, which is an important asset to leverage on in the future.

開發資訊圖像

自質素管理系統於2015年2月推出後，評審資料的分析工作更為便利。為加強運用質素管理系統內的資料，作為概念驗證的先導工作經已進行，測試內部資訊圖像自動化的可行性。

作為策略，評審局在可見的將來將踏出重要的一步，從不同渠道收集數據資料，以製作有關個別院校和界別整體的資訊圖像，供制定政策和分析營辦者表現之用。

展望將來

在提升質素保證工作的一致性和效率方面，研究及培訓尤其重要。評審局致力採用合適的科技，以繼續站在國際評審及質素保證工作發展的前端。

另一項重點工作是向姊妹機構及質素保證同業分享評審局的專業及經驗。其中，評審局多年來有系統地培訓專家所累積的大量經驗，是一項在將來可以發揮作用的重要資產。





Engagement and Collaboration 對外連繫和合作

Engagement and Collaboration

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

HKCAAVQ organises different activities to inform the stakeholders about the latest developments in our services and to promote and disseminate good practices in quality assurance. We also take the initiatives to provide trainings, workshops and briefings all year round to build capacity of our key stakeholders. In the reporting period, more than 30 activities were held, involving over 1,200 specialists, panel members and operators from the academic and VPET sectors.

HKCAAVQ co-organises HKQF International Conference 2018 with EDB & QFS

The EDB and the QFS jointly organised the HKQF International Conference 2018, with HKCAAVQ as the co-organiser, in celebration of the 10th anniversary of the HKQF, on 17 September 2018. The Conference, themed “QF in the Next Decade: Quality, Progression & Recognition”, presented the QF developments in Hong Kong and selected places around the world. This included keynote speeches, plenary discussion forums and parallel sessions in the context of QF developments.

對外連繫和合作

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

評審局每年均舉辦各項活動，為持份者介紹評審局最新服務資訊，以及推廣及傳達質素保證工作的良好作業模式。評審局亦於全年不同時間提供培訓、工作坊及簡報會，提升持份者在這方面的知識層面。在報告期內，評審局舉辦超過30場活動，參與的專家、小組成員及營辦者來自學術及職業專才教育界別，數目超過1,200人。

評審局與教育局及資歷架構秘書處合辦香港資歷架構國際會議2018

為慶祝香港資歷架構成立十周年，教育局於2018年9月17日與資歷架構秘書處合辦、評審局協辦香港資歷架構國際會議2018。會議以「資歷架構十年展望：質素、進階、認可」為主題，闡述資歷架構在香港及國際上其他地區的發展。會議包括環繞資歷架構發展的主題演講、研討論壇，以及專題分享環節。



Engagement and Collaboration

對外連繫和合作

HKCAAVQ Council Member shares his view on qualifications frameworks

HKCAAVQ Council Member Professor James Calleja, also the Principal and CEO of Malta College of Arts, Science and Technology, delivered a presentation titled “The Link Between Qualifications Framework and Validation Arrangements” at a roundtable session which took place at HKCAAVQ office on 23 May 2018.

During the session, Prof Calleja shared his insights into the fundamental values of informal learning, challenges in validation arrangements and the different evidence requirements in the validation of formal and informal learning, as well as giving examples of validation arrangements from Portugal, Italy, France and Iceland.

The minds opening presentation was attended by HKCAAVQ Council Members, representatives from the Qualifications Frameworks Secretariat and HKCAAVQ colleagues, who have keen interest in how formal and informal learning take place in other jurisdictions and their recognition mechanisms. The presentation of Professor Calleja was followed by an Q&A session which also aroused much attention and discussions among the participants.

評審局大會成員分享就資歷架構看法

身兼馬爾他人文科技學院院長的評審局大會非本地成員James Calleja教授，於2018年5月23日在評審局秘書處為圓桌會議擔任主講嘉賓。會上他就資歷架構與課程有效性及安排的議題進行演說。

在圓桌會議當中，Calleja教授就非正規學習、課程有效性及安排、以及與正規和非正規課程有效性有關的要求等方面作出分享，他亦在會上分享葡萄牙、意大利、法國和冰島在相關議題上的工作。

除了評審局大會成員及員工外，資歷架構秘書處亦有派員出席是次會議，以期更深入了解正規和非正規課程在其他地區的實行和認證工作。緊隨其後的問答環節，亦提供平台予不少與會者與非本地大會成員互相交流、交換意見。



Engagement and Collaboration

對外連繫和合作

Joint conference with FSTE on Striving for Quality Education

On 1 June 2018, HKCAAVQ again joined as an Associate Organiser of this significant annual conference of the Federation for Self-financing Tertiary Education (FSTE), themed “Striving for Quality Education” at the PolyU Hung Hom Bay Campus.

Professor Peter Yuen, Chairman of the FSTE, and Mr Albert Chow, Executive Director of HKCAAVQ, made welcoming address and opening remarks at the beginning of the conference. In his keynote speech, Professor Anthony Cheung, Chairman of the Committee on Self-financing Post-secondary Education, gave an overview of self-financing post-secondary education’s latest landscape and development, and shared his observations and suggested possible ways forward for raising the support for institutions and students as well as the future development of the sector.

The Conference aims at facilitating the interflow of good practices in quality assurance and pedagogy, student support and staff development. The Conference was attended by over 200 representatives of the higher education, and vocational and professional education and training institutions.

與自資高等教育聯盟合辦周年會議

評審局於2018年6月1日，再次與自資高等教育聯盟合辦周年會議。是次會議假香港理工大學紅磡灣校園舉行，並以「追求卓越優質教育」為會議主題。

自資高等教育聯盟主席阮博文教授，以及評審局總幹事周慶邦先生，分別為會議致歡迎辭及開幕辭。自資專上教育委員會主席張炳良教授其後在其專題演講當中，就自資專上教育的最新形勢及發展作出闡述，以及就支援院校及學生，和業界長遠發展分享其看法。

自資高等教育聯盟周年會議旨在促進各方在質素保證、教學法、學生支援及教師發展方面的交流。是次會議吸引逾二百名來自各專上院校、以及職業及專業教育及培訓機構的代表參加。





Engagement and Collaboration

對外連繫和合作

HKCAAVQ Annual Event 2018

HKCAAVQ hosted its Annual Event 2018, themed “shaping the future @ 10th anniversary of Qualifications Framework”, in Holiday Inn Golden Mile, Tsim Sha Tsui on 13 November 2018.

The event, co-organised with the Education Bureau, aimed at promoting the understanding and appreciation by key stakeholders of the development of Hong Kong Qualifications Framework (HKQF). One of the highlights of the event was the launch of the Credit Accumulation and Transfer (CAT) centralised database on the Qualifications Register (QR), officiated by Mr Kevin Yeung JP, Secretary for Education; Professor Peter Yuen, Member of the Project Advisory Group (PAG) of the CAT Database; Ir Dr Alex Chan, Council Chairman of HKCAAVQ; and Mr Albert Chow, Executive Director of HKCAAVQ. The launching ceremony was then followed by an interactive dialogue between PAG members and a Focus Group learner representative. A live demonstration of the CAT database was also in place. The Annual Event was attended by over 300 representatives from the education and training sector, as well as Specialists and partnering organizations.

評審局周年活動2018

香港學術及職業資歷評審局於2018年11月13日，假尖沙咀金域假日酒店，舉辦2018周年活動，活動主題為「成就未來@香港資歷架構十周年誌慶」。

2018周年活動由評審局主辦及教育局協辦，旨在透過活動推廣香港資歷架構及表揚主要持份者在過去十年所作出的貢獻。周年活動以資歷名冊學分累積及轉移制度中央資料庫(CAT Database)啟動禮揭開序幕，啟動禮亮燈儀式由主禮嘉賓，教育局局長楊潤雄先生JP，CAT Database項目諮詢小組(Project Advisory Group, PAG)成員阮博文教授、評審局主席陳兆根博士BBS，以及評審局總幹事周慶邦先生主持，代表CAT Database為學員及培訓機構為進修之路開拓新篇章。其後CAT database PAG的成員以及學員代表亦透過對談及即席示範，介紹CAT Database的主要功能，以及學分轉移對學員及培訓機構的好處。活動共吸引逾300名來自學術及培訓界別的代表、機構伙伴以及評審局專家出席。



Engagement and Collaboration

對外連繫和合作

Student Liaison Meetings

Similar to previous year's practice, HKCAAVQ invited accredited higher education institutions to nominate up to two representatives from their student body to participate in HKCAAVQ's student liaison meetings. Four meetings were held on 27 October 2017, 16 March, 6 July and 14 December 2018 with the participation of over 20 student representatives from more than 12 self-financing institutions in each meeting. In the meetings, HKCAAVQ introduced its services, Four-Stage QA Process, accreditation criteria and details of the process of accreditation, and explored ways in which students may provide input to HKCAAVQ's quality assurance process.

To bring in an international perspective to student engagement, HKCAAVQ invited Dr Sadie Heckenberg, President of the National Aboriginal and Torres Strait Islander Postgraduate Association in Australia to participate in the December 2018 meeting, via Skype. She shared with students the importance of the student voice and her valuable experience in quality assurance engagement in Australia.

Looking ahead, HKCAAVQ would continue to organise various activities for students to broaden their knowledge and understanding of the QA process of higher education. Activities in the pipeline include thematic workshops, "Dialogue with HKCAAVQ Specialist", and summer internships that will provide an opportunity for students to gain direct exposure to the work of HKCAAVQ. HKCAAVQ is committed to providing a platform to engage students and enhance their quality assurance knowledge.

學生聯絡小組會議

一如以往，評審局邀請已獲評審資格的高等教育院校提名最多兩名學生代表，參加評審局的學生聯絡小組會議。評審局分別於2017年10月27日、2018年03月16日、07月6日及12月14日召開了四次「學生聯絡小組會議」。每次會議均有來自多於12間院校的20名學生代表出席。在會議中，評審局向學生介紹了本局的服務、四階段質素保證程序、評審準則以及評審過程。同時，雙方亦探討了學生可循多種途徑，對評審局的質素保證程序提出意見。

為帶來國際視角，評審局邀請了澳洲的Dr Sadie Heckenberg博士（National Aboriginal and Torres Strait Islander Postgraduate Association會長）擔任客席講者，通過視像會議，分享學生聲音的重要性及有關她參與質素保證的經驗。

展望將來，評審局將繼續為學生舉辦各種活動，以擴闊他們對高等教育質素保證過程的認識和理解。活動包括專題研討會、「與評審局專家對話」，以及暑期實習，讓學生有機會直接接觸評審局的工作。評審局致力於提供一個吸引學生並提高他們的質素保證知識的平台。





Engagement and Collaboration

對外連繫和合作

Other activities and communication platforms

HKCAAVQ also participated in activities and events hosted by partner organisations and the Government. That were in addition to the staging of HKCAAVQ Annual Dinners every September which were well attended by government officials, figures and leaders from industries and academia, and representatives from partner organisations and networks.

HKCAAVQ nurtures its close working relationship with the quality assurance community in Hong Kong and reinforces the mutual understanding of accreditation processes with the local and international communities through newsletters and websites.

其他活動及溝通平台

評審局經常參與由伙伴機構或政府舉辦之活動。此外，評審局於每年9月舉行周年晚宴，各政府人員、行業及學術界別的先驅和領袖、伙伴機構及網絡的代表均踴躍出席。

評審局致力與本地質素保證業界持份者建立緊密聯繫，亦透過電子通訊及網站，凝聚本地及世界各地持份者對評審程序的共識。



Engagement and Collaboration

對外連繫和合作

International Engagement

HKCAAVQ Council Member gives keynote address at INQAAHE Conference

INQAAHE's 11th Biennial Forum, themed "Quality is in the Eye of the Beholder: Relevance, Credibility, and International Visibility", was held at the Le Meridien Hotel, Mauritius, from 2-4 May 2018. The forum comprised two keynote addresses and lively discussion sessions. Professor Bjørn Stensaker of the University of Oslo, also Council Member of HKCAAVQ, delivered his keynote address at the Conference, in which he shared his thoughts on quality and battle for legitimacy and disputes. Professor Stensaker also identified key global agendas currently linked to the role of Quality Assurance (QA) in the governance of higher education, dependencies among key factors within the field, and gave an insight on possible directions of QA in the years to come.

國際連繫

評審局大會非本地成員於高等教育質素保證機構國際網絡雙年度會議發言

高等教育質素保證機構國際網絡 (INQAAHE) 第11次雙年度會議與2018年5月2-4日假毛里裘斯舉行。是次以「質素保證的相連性、可靠性及國際視野」為題的會議，包括兩項專題演講及多個研討環節。評審局大會非本地成員、來自奧斯陸大學的Bjørn Stensaker教授，為其中一名專題演講嘉賓。席間Stensaker教授就質素保證工作作出分享，並就合法性及爭議等議題作舉例說明。他亦點出在高等教育界管治方面的全球趨勢，各個影響因素之間的連帶關係，以及質素保證工作在來年的發展路向。





Engagement and Collaboration 對外連繫和合作

HKCAAVQ speaks at Going Global 2018

HKCAAVQ attended the Going Global annual conference on 2-4 May 2018. The theme of the conference was “Global connections, local impact: Creating 21st century skills, knowledge and impact for society-wide good”. Dr Joe Hong, Registrar of HKCAAVQ was invited to share experiences on accreditation of online learning programmes in the Panel session – TNE quality assurance: a collaborative approach.

Panelists from agencies and institutions in four countries/regions explored how the rapid development of online education has brought about challenges and opportunities for both institutions and quality assurance agencies and how these issues were being addressed through collaborative arrangements. HKCAAVQ’s development of its approach to online learning programme accreditation was presented and well received by the audience at the Panel session.

評審局出席Going Global 2018

以「貫穿全球，影響社會」為主題的Going Global會議2018於2018年5月2至4日舉行。評審局評審主任康慶祥博士獲邀於論壇中的小組會議上，分享其網上課程評審的意見及經驗。

來自四個國家／地區的機構小組成員亦探討了網上教育的急速發展如何為機構和質量保證機構帶來挑戰和機遇，以及如何通過合作解決這些問題。評審局分享其網上課程評審的發展，並獲得與會者的正面評價。



Engagement and Collaboration

對外連繫和合作

Executive Director of HKCAAVQ elected as one of the Directors of CBQAN

CBQAN held its 1st Council Meeting cum 2nd General Assembly in Ireland on 19 December, 2018. During the meeting, the first Council of CBQAN was constituted and approved. Executive Director of HKCAAVQ, Mr Albert Chow, was elected as one of the Directors of the Network.

HKCAAVQ renews MoU with QQI

HKCAAVQ renewed its MoU with Quality and Qualifications Ireland (QQI), marking another important milestone for the strong collaboration between the two agencies. The re-signing ceremony took place at the Central Government Offices of Hong Kong SAR on 18 September 2018 and was officiated by Dr Pdraig Walsh, Chief Executive of QQI, and Mr Albert Chow, Executive Director of HKCAAVQ. HKCAAVQ has been collaborating with QQI in the field of quality assurance and sharing of good practices from both jurisdictions, and the previous years of success in the exchange of experience and new ideas have also proven the importance of continued engagement and collaboration.

評審局總幹事獲選為亞歐跨境高等教育質量保障網絡組織其中一成員主席

亞歐跨境高等教育質量保障網絡組織於2018年12月19日於愛爾蘭舉行首次大會會議及第二次全體會議。會上通過成立組織第一屆大會，評審局總幹事周慶邦先生獲選為其中一名成員主席。

評審局與QQI續簽諒解備忘錄

評審局與愛爾蘭質素及資格評審會續簽訂諒解備忘錄，標示雙方在雙邊合作上的另一重要里程碑。續簽儀式於2018年9月18日假政府總部舉行，由愛爾蘭質素及資格評審會總裁Pdraig Walsh博士及評審局總幹事周慶邦先生簽署作實。評審局與愛爾蘭質素及資格評審會在質素保證工作及分享良好作業模式方面一直緊密合作，多年來的成功經驗亦足證雙方繼續合作的重要性。





Engagement and Collaboration

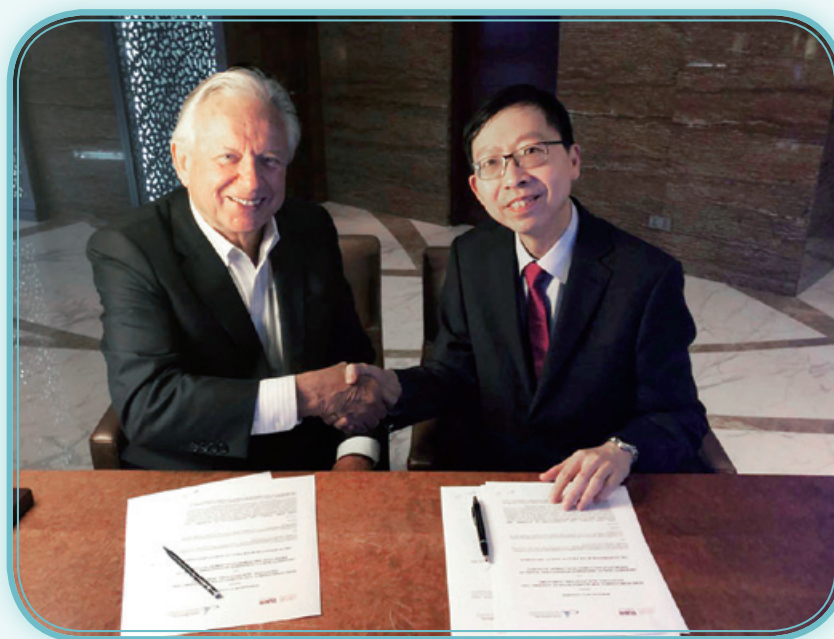
對外連繫和合作

HKCAAVQ renews MoA with Knowledge and Human Development Authority (KHDA)

HKCAAVQ renewed the Memorandum of Agreement (MoA) with Knowledge and Human Development Authority (KHDA), UAE on 3 May 2018, after the MoA was first signed in 2015. The signing ceremony was officiated by Dr Warren Fox (Chief of Higher Education, KHDA) & Mr Albert Chow, Executive Director of HKCAAVQ. The MoA aims at continuing work towards establishing a collaborative partnership to enhance external quality assurance in both jurisdictions, as well as improving the quality of higher education in Hong Kong and private education in Dubai.

評審局與杜拜知識及人力發展部再次簽訂協議備忘錄

繼2015年首次簽訂後，評審局與杜拜知識及人力發展部於2018年5月3日再次簽訂協議備忘錄。是次簽署儀式由杜拜知識及人力發展部高等教育主管Warren Fox博士及評審局總幹事周慶邦先生主禮。協議備忘錄旨在繼續深化雙方機構的合作，優化香港及杜拜的質素保證工作，進而提升香港高等教育及杜拜私立教育的質素。



Engagement and Collaboration

對外連繫和合作

Exchanges with the Korean Skills Quality Authority (KSQA)

HKCAAVQ delegation, led by Executive Director Mr Albert Chow, attended and spoke at the International Forum for VET Statutory Institutions hosted by KSQA in Seoul on 20 December 2018, with the theme of “Quality Assurance of Vocational Education and Training through International Cooperation”.

Taking this opportunity, a meeting was held among KSQA, the Qualifications Framework Secretariat (QFS) of Hong Kong and HKCAAVQ to explore opportunities for further exchanges and possible collaborations between the two QA agencies. It was planned that a regular dialogue will be established to facilitate on-going communications and discussions on topics of mutual interest.

Following that, a delegation from KSQA visited HKCAAVQ and our major stakeholders in Hong Kong, including the QFS, Employees Retraining Board, Hong Kong Police College and MTR Academy (HK) Company Limited in March 2019.

與南韓質素保證機構交流

由總幹事周慶邦先生率領的評審局代表團，於2018年12月20日應邀出席由南韓質素保證機構(KSQA)舉辦的國際論壇，並就主題「職業教育及培訓質素保證的國際合作」分享經驗。

評審局、香港資歷架構秘書處與KSQA及後舉行了會議，探討進一步交流及合作的機會，並同意就雙方共同關注的議題進行定期溝通。

於2019年3月，KSQA代表團到訪評審局與及本地主要持分者，包括資歷架構秘書處、僱員再培訓局、香港警察學院及港鐵學院（香港）有限公司。





Engagement and Collaboration

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Visit to the Department of Education of Guangdong Province

A delegation from HKCAAVQ and QFS conducted a visit to the Department of Education of Guangdong Province on 10 and 14 January 2019. During the visit, the delegation met representatives from the Office of Guangdong Education Department, Guangdong Academy of Education, Guangdong Occupational Skill Testing Authority, Guangdong Academic Credit Bank, and the Open University of Guangdong.

Led by Executive Director Mr Albert Chow, the delegation of HKCAAVQ shared HKCAAVQ's roles and experience in supporting the development and implementation of the HKQF. The visit also provided HKCAAVQ a deeper understanding on the outlook of the education system in the Guangdong Province and the latest development of the QF in Guangdong, which paved the way for future exchanges on the quality assurance systems in both places.

評審局代表團到訪廣東省教育廳

評審局代表團夥同資歷架構秘書處，於2019年1月10日及14日拜訪廣東省教育廳。代表團與廣東省教育廳、廣東省教育研究院、廣東省職業技能服務指導中心、廣東終身教育學分銀行及廣東開放大學之代表會面。

由總幹事周慶邦先生率領的代表團分享了評審局於香港資歷架構之角色及如何支持香港資歷架構的發展和運作。通過是次交流，評審局對廣東省教育系統和資歷框架的發展，有進一步的認識，為將來的交流奠定基礎。



Engagement and Collaboration

對外連繫和合作

HKCAAVQ pays courtesy visit to QA agencies and education institution in Beijing

Led by Executive Director Mr Albert Chow, HKCAAVQ's delegation conducted a 2-day duty visit from 7-8 March 2019, at Beijing to meet with education and training organisations, quality assurance agency and relevant government department, to exchange ideas and share experience in terms of quality assurance in the higher education sector, non-local courses and qualifications assessment.

During the visit, the delegation met with representatives of the China Academic Degrees and Graduate Education Development Center (CDGDC). Dr Huang Bao Yin, Director of the Centre, introduced future development plans of the centre and gave an overview on the latest policies and developments of higher education in mainland China. Both parties also touch-based on possible collaborations in areas of mutual interest, including the composition of international experts, staff exchange, engaging in quality assurance work and long-term strategic collaboration projects.

HKCAAVQ also met with representatives of the Chinese Service Center for Scholarly Exchange (CSCSE), in which both parties had thorough discussions and exchange of ideas in terms of qualifications assessment, sharing of practical experiences and professional knowledge. On the basis of mutual benefit, both parties also discussed on topics including collaborations in terms of qualifications assessment and joint projects, including knowledge transfer and staff exchange, in the future.

Apart from visiting the above organisations, the delegation also visited the regulatory body of Chinese-foreign cooperation in running schools, as well as Sino-French Engineer School, Beihang University, to understand more about development opportunities and possible challenges regarding collaboration of courses between China and overseas.

評審局代表團赴京進行交流

由評審局總幹事周慶邦先生率領的代表團，於今年3月7-8日前往北京，與教育培訓機構、質素保證機構及政府部門會面，就高等教育質素保證、非本地課程及學歷認證工作等進行交流和經驗分享。

期間，評審局代表團與教育部學位與研究生教育發展中心(CDGDC)代表會面，會上教育部學位與研究生教育發展中心主任黃寶印先生除介紹中心的未來工作計劃外，亦闡述了國內高等教育的最新政策和發展方向，並與評審局商談在雙方共同關心的事項上開展合作計劃，包括國際專家團隊的組建、雙方機構互相派員交流學習和參與對方的質素保證工作、以及長遠策略性合作項目等。

評審局代表團其後與中國留學服務中心(CSCSE)代表進行會談，席間雙方就學歷認證工作進行深度交流、分享實務經驗和專業領域信息。基於互利互惠的原則，雙方在會談中，亦商討日後學歷認證方面的合作和相關研究等安排，包括信息互換及人員互訪等。

除會見上述機構外，評審局代表團亦藉此機會拜訪教育部國際合作與交流司涉外辦學處，以及北京航空航天大學中法工程師學院，從而了解中外合作辦學的發展機遇及未來挑戰。





Engagement and Collaboration

對外連繫和合作

HKCAAVQ attends TVET Conference in Singapore

A delegation of HKCAAVQ attended the Singapore International TVET Conference 2019 between 3 and 5 October 2018. Organised by the Institute of Technical Education Singapore, the main theme of the Conference was about the skills and learning required for the future workplace and how VPET institutions could collaborate with industries to prepare the workforce for the challenges under the transformation. The delegates also took the opportunity to pay a courtesy visit to our counterpart, SkillsFuture Singapore (SSG) to exchange the best practices of quality assurance in both jurisdictions as well as update our latest development.

評審局代表團到訪新加坡出席TVET會議

於2019年10月3日至5日期間，評審局代表團出席由新加坡工藝教育學院主辦的新加坡職業技術教育與培訓國際研討會。是次研討會主題為未來職場所需的技能和學習，以及職業專才教育機構如何與行業攜手合作，為變革帶來的挑戰做好準備。代表團亦藉此機會禮節性拜訪友好機構新加坡未來技能(SkillsFuture Singapore)，雙方交流兩地質素保證工作的實踐範例，及彼此的最新發展。



HKCAAVQ delegation visits Thailand

HKCAAVQ delegation attended the European Union Support to Higher Education in the ASEAN Region (SHARE) Conference on QF and QA “Preparing for the Future: The Role of ASEAN (Higher) Education Frameworks in a Disruptive World” in October 2018.

The purposes of attending the Conference were to learn about the latest development of the ASEAN Qualifications Reference Framework (AQR) and the synchronisation between National Qualifications Framework (NQFs) in ASEAN and other Regional Qualifications Framework (RQFs).

Apart from attending the Conference, the delegates also visited Thailand Professional Qualification Institute (TPQI) and an accredited assessment centre for care workers. While learning the professional qualification system and professional standard developed by TPQI, the delegates shared the latest development of HKCAAVQ, in particular the accreditation of assessment agencies for professional qualifications and online programme accreditation.

評審局代表團到訪泰國

評審局於2018年10月出席由歐盟支持東協高等教育計劃(SHARE)舉辦之國際會議「迎接未來：東盟（高等）教育框架於新時代的角色」，探討與資歷架構和質素保證有關的議題。

此行之主要目的為探悉亞細亞資歷參考框架(AQR)之最新發展情況，以及亞細亞地區的國家資歷架構(NQFs)與其他區域資歷架構(RQFs)相互參照之可行性。

藉著出席該國際會議的機會，評審局亦拜訪了泰國專業資歷局(TPQI)及到一所認可之護理員考核中心進行考察。於了解TPQI於當地設立之專業資歷系統及行業標準的同時，代表團亦分享了評審局的最新發展，包括專業資歷評估機構評審及網上課程評審。





Engagement and Collaboration

對外連繫和合作

HKCAAVQ speaks at Quality Assurance Agency for Higher Education (QAA) Annual Conference in UK

The then Deputy Executive Director (Academic) was invited by the Quality Assurance Agency for Higher Education (QAA) to their Annual Conference, themed Delivering Impact through Innovation, which took place in Cardiff, the United Kingdom in April 2018.

At the conference, the then Deputy Executive Director of HKCAAVQ and Manager (International) of QAA jointly-presented at a breakout session on the topic “Transnational education (TNE) – Ireland and Hong Kong”. HKCAAVQ shared our approach to accreditation of non-local learning programmes and operating environment of TNE partnerships in Hong Kong, and updated the participants with the TNE developments and regulatory arrangements in Hong Kong.

評審局赴英出席英國高等教育質素保證機構年度會議

評審局時任副總幹事（學術）獲邀於2018年4月到英國出席英國高等教育質素保證機構年度會議，是次會議主題為「透過創新科技創造影響」。

評審局時任副總幹事（學術）與英國高等教育質素保證機構國際經理共同就「跨國教育－愛爾蘭和香港」發表演說，並於會上分享評審局在非本地課程方面的工作，以及跨國教育在香港的實踐、合作情況、最新發展及監管制度等等。



Engagement and Collaboration

對外聯繫和合作

HKCAAVQ presents at Tertiary Education Quality and Standards Agency (TEQSA) Conference 2018

The then Deputy Executive Director (Academic) and a Registrar of HKCAAVQ presented a joint paper titled “Collaborative Cross-border Joint Quality Assurance: Pilot Exercise by Hong Kong and UK Quality Assurance Agencies” at the TEQSA Conference 2018. The paper presented the process, benefits and challenges as well as the experience gained in the conduct of joint reviews by the UK Quality Assurance Agency for Higher Education (QAA) and HKCAAVQ for transnational education provision of UK universities in Hong Kong in April and May 2018. The approach developed and tested out in the joint review by the two agencies not only reduced duplication of efforts, but also provided the basis for mutual recognition of HKCAAVQ accreditation decisions by UK QAA.

評審局於澳洲高等教育質量與標準署會議2018發表演說

評審局時任副總幹事（學術）及評審主任（學術評審及評核）於澳洲高等教育質量與標準署會議2018上發表了題為「跨境合作聯合質素保證：香港及英國質素保證機構的試點運作」的文件。文件重點闡述英國高等教育質量保證署和評審局於2018年4月和5月在就英國大學在港提供的跨國教育在香港進行聯合審視的過程、得益、挑戰及經驗所得。聯合審視的方法不但節省兩個機構的重複工作，亦為英國高等教育質量保證署互相承認評審局的評審決定提供依據。



Engagement and Collaboration

對外連繫和合作

HKCAAVQ attends European Network of Quality Assurance Agencies (ENQA) Seminar for Agencies Preparing for an Initial External Review

In line with the Education Bureau's initiative of benchmarking the HKQF with the European Qualifications Framework (EQF), HKCAAVQ has been exploring the possibility of undergoing agency review by the European Association for Quality Assurance in Higher Education (ENQA) against its Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG). We envisage that undergoing an ENQA agency review would be another fruitful experience for HKCAAVQ after the 2015 external review by INQAAHE.

In September 2018, HKCAAVQ representatives participated in an ENQA seminar held in Riga, Latvia, for QA agencies to understand the ENQA review requirements and process. At the seminar, participants were briefed the purpose and objectives of the review process and introduced the best practices relating to self-assessment process and how the ENQA agency review could assist future planning and development of a QA agency. The seminar also provided an opportunity for participants to learn from the agencies' representatives that underwent an ENQA agency review.

評審局為準備外部評審參加歐洲高等教育品質保證協會講座

為配合教育局關於比對香港資歷架構與歐洲資歷架構基準的措施，評審局一直研探透過與歐洲高等教育品質保證協會 (ENQA) 以其於歐洲高等教育區 (ESG) 的質素保證標準及指引作比對來進行外部評審的可行性。我們展望進行歐洲高等教育品質保證協會之機構評審，將會是評審局繼2015年高等教育質素保證機構國際網絡 (INQAAHE) 外部評審後，另一次豐富經驗。

評審局代表於2018年9月參加歐洲高等教育品質保證協會於拉脫維亞里加舉行之講座，以進一步了解該協會有關外評的要求及程序。講座涵蓋由準備至跟進階段的整體外評程序。參加者除加深對外評目的及目標之見解，亦就有關自我評估過程中的良好作業模式進行討論，及研究如何把外評為質素保證機構將來的計劃與發展帶來之益處擴至最大。透過是次講座，參加者亦有機會向已通過歐洲高等教育品質保證協會評審的機構學習。





Engagement and Collaboration

對外連繫和合作

Attachment Visit to National Institution for Academic Degrees and Quality Enhancement of Higher Education (NIAD-QE) of Japan

HKCAAVQ and NIAD-QE entered into a Memorandum of Understanding in January 2016 as partner organisations with the aim of, among others, establishing a strategic alliance to enhance the operation of external quality assurance in both jurisdictions. Both parties recognise the value of staff exchanges as a means of exchanging information and expertise as well as providing developmental opportunities for staff.

A Registrar of HKCAAVQ visited NIAD-QE's Takebashi Office and Kodaira Office in Tokyo from 11 to 14 June 2018. At the informative briefings, in-depth information about NIAD-QE's evaluation and degree-awarding activities in the higher education sector in Japan was shared. HKCAAVQ was invited to conduct presentations on HKCAAVQ accreditation in support of the Hong Kong Qualifications Framework (QF) and Qualifications Register (QR), including the new developments such as revised accreditation standards and Generic Level Descriptors, and the launch of accreditation service for online programmes.

造訪日本獨立行政法人大學改革支援學位授與機構

評審局與日本獨立行政法人大學改革支援學位授與機構在2016年1月訂立諒解備忘錄，成為合作夥伴，致力建立戰略聯盟，以及加強對外質素保證的工作。雙方認同員工交流有助促進資訊分享及經驗交流，亦可為員工提供發展機遇。

評審局評審主任在2018年6月11至14日期間造訪日本獨立行政法人大學改革支援學位授與機構位於東京竹橋和小平的辦事處。他們通過內容豐富的簡介會，深入分享其於日本高等教育界別的評鑑和學位授與工作；評審局亦受邀介紹資歷架構和資歷名冊認可的評審工作，包括評審標準修訂本、資歷級別通用指標與開展網上課程評審服務等新發展。



Engagement and Collaboration

對外連繫和合作

HKCAAVQ staff are regularly invited to present keynote speeches and papers at local and international events. A list of the events attended is included in the table below:

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。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
INQAAHE Biennial Conference 2019 高等教育質素保證機構國際網絡雙年度會議2019	The then Deputy Executive Director (Academic) 時任副總幹事(學術) Dr Clara Chong, Registrar (Academic Accreditation and Assessment) 評審主任(學術評審及評核)莊聰聰博士 Ms Anne Lau, Registrar (Research and Training) 評審主任(研究及培訓)劉燕萍女士	3/2019
APQN Academic Conference 2019 亞太地區質素網絡學術會議2019	Dr Clara Chong, Registrar (Academic Accreditation and Assessment) 評審主任(學術評審及評核)莊聰聰博士	3/2019
2018 KSQA International Forum for VET Statutory Institutions – Quality Assurance of Vocational Education and Training through International Cooperation 首爾南韓質素保證機構－職業教育與培訓法定機 構國際論壇2018	Dr Christina Ng, Head of Vocational and Professional Accreditation 總主任(職業及專業資歷評審) 吳黃秀慧博士	12/2018
Third Annual TEQSA Conference – Innovation, Excellence, Diversity 澳洲高等教育質量與標準署會議2018－創新、卓 越、多元	Dr Clara Chong, Registrar (Academic Accreditation and Assessment) 評審主任(學術評審及評核)莊聰聰博士	11/2018
10th Higher Education International Conference, Macau 澳門第十屆高等教育國際會議	Mr Albert Chow, Executive Director 總幹事周慶邦先生	11/2018
Hong Kong Qualifications Framework International Conference 2018 香港資歷架構國際會議2018	Mr Albert Chow, Executive Director 總幹事周慶邦先生	09/2018
Going Global Conference 2018 – Global Connections, Local Impact Going Global會議2018	Dr Joe Hong, Registrar (Academic Accreditation & Assessment) 評審主任(學術評審及評核) 康慶祥博士	05/2018
Quality Assurance Agency for Higher Education (QAA) Annual Conference 英國高等教育質素保證機構年度會議	The then Deputy Executive Director (Academic) 時任副總幹事(學術)	04/2018



Engagement and Collaboration

對外連繫和合作

Future Developments/Priorities

Year 2018/19 was a fruitful year as we continue to contribute to and actively support developments in the national and global quality assurance community, as set out in the HKCAAVQ Strategic Plan 2015-2019. Looking forward, we expect to continue to work towards being recognized as a key player in the national and international quality assurance community, by playing an active role in further enhancing the quality of accreditation and assessment and engaging in international activities in the sector.

On local front, the increasing diversity of client operators amid rapid development in the society has come into sight and HKCAAVQ vows to continue to reach out to present our services and work, in respond to the needs arouse in fast-changing community of quality assurance, the vocational and professional education and training (VPET) in particular. More diverse engagement initiatives is expected to be developed such as strengthening of stakeholder engagement through new and alternative digital communication means and engagement with new stakeholder groups, and ongoing enhancement of the HKCAAVQ website.

HKCAAVQ will also be celebrating its 30th anniversary in 2020 and series of events and initiatives will take place. It will be a splendid opportunity for HKCAAVQ to further strengthen relationships with stakeholders/potential stakeholders, partnering agencies as well as the general public.

展望將來

2018-19年度是豐收的一年。如策略發展計劃2015-2019所指出，評審局繼續為國際質素保證業界作出貢獻，並積極支持不同方向發展。展望將來，評審局期望能夠繼續以被認可成為國際質素保證業界中的重要成員為目標，並透過持續提高評審及評核質素，以及參與國際活動，在界別中發揮積極作用。

在本地層面，隨著社會急速發展，營辦者轉趨多元，而評審局亦致力提供各種服務，回應社會在質素保證，特別是職業專才方面的需要及快速轉變。評審局亦會透過不同渠道，包括不同的電子方式，繼續強化與各主要及新持份者的溝通，以及優化評審局網頁。

評審局將於2020年迎來三十周年，一連串的方向及活動即將展開。這亦將會是評審局與各方，包括持份者／潛在持份者、合作機構及普羅大眾加強溝通及建立更緊密連繫的契機。



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 91 to 160, which comprise the statement of financial position as at 31 March 2019, 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 2019, 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 ("HKSAAs") 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91至160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。此財務報表包括於二零一九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二零一九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.

其他資訊

貴局成員需對其他資訊內容負責，包括刊載於年報內的資訊，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資訊，我們亦不對該等其他資訊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資訊，在此過程中，考慮其他資訊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，如果我們認為其他資訊存在重大錯誤陳述，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.

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，設計及執行審計程式以應對這些風險，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。



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

- 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.
- 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.
- 瞭解與審計相關的內部監控，以制定合適之審核程式，但目的並非對貴局內部監控的有效性發表意見。
- 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

20 September 2019

德勤•關黃陳方會計師行

執業核數師

香港

二零一九年九月二十日

Statement of Comprehensive Income 全面收益表

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

	NOTES 附註	2019 HK\$ 港幣	2018 HK\$ 港幣
Income 收入			
Revenue 營業收入	5	90,350,440	89,048,812
Government grants 政府補助		6,092,790	6,047,499
Investment income 投資收入	6	2,034,570	1,126,401
Other income 其他收入	7	13,932	576,042
		98,491,732	96,798,754
Expenditures 支出			
Staff costs 員工成本		(60,720,667)	(60,363,209)
Administrative expenses 行政費用		(12,481,243)	(10,408,552)
Direct accreditation/consultancy costs 直接評審／顧問成本		(9,935,034)	(11,297,793)
Council meeting and committee expenses 本局會議及委員會支出		(1,028,285)	(1,034,073)
		(84,165,229)	(83,103,627)
Surplus for the year 本年度盈餘	8	14,326,503	13,695,127
Other comprehensive income 其他全面收益			
<i>Item that may be reclassified subsequently to profit or loss:</i> 其後可能重新分類至損益的項目：			
Available-for-sale equity instruments: 可供出售的權益工具：			
Changes in fair value recognised during the year 本年度已確認公允價值的變動		-	3,468,850
<i>Item that will not be reclassified subsequently to profit or loss:</i> 其後不會重新分類至損益的項目：			
Fair value gain on investments in equity instruments at fair value through other comprehensive income ("FVTOCI") 以公允價值計量且其變動計入其他全面收益的 權益工具投資之公允價值收益		237,450	-
Other comprehensive income for the year 本年度其他全面收益		237,450	3,468,850
Total comprehensive income for the year 本年度全面收益合計		14,563,953	17,163,977



Statement of Financial Position 財務狀況表

At 31 March 2019 於二零一九年三月三十一日

	NOTES 附註	2019 HK\$ 港幣	2018 HK\$ 港幣
Non-current assets 非流動資產			
Fixed assets 固定資產	10	8,006,157	9,272,485
Investments 投資	11	39,995,060	26,068,517
Deposits paid for fixed assets 固定資產按金	12	-	479,820
		48,001,217	35,820,822
Current assets 流動資產			
Accounts and other receivables 應收賬款和其他應收款	12	10,907,485	15,711,450
Contract assets 合約資產	13	519,244	-
Bank deposits and cash 銀行存款及現金	14	72,094,135	68,226,127
		83,520,864	83,937,577
Current liabilities 流動負債			
Deferred government grants 遞延政府補助	15	2,617,111	2,858,087
Deferred revenue 遞延收入	16	-	18,516,420
Contract liabilities 合約負債	17	15,771,425	-
Other payables and accruals 其他應付賬款及應計費用		4,869,673	4,317,240
Provision for staff gratuities 員工約滿酬金準備	18	4,785,073	2,484,951
		28,043,282	28,176,698
Net current assets 流動資產淨值		55,477,582	55,760,879
Total assets less current liabilities 資產總值減流動負債		103,478,799	91,581,701
Reserves 儲備	19		
Accumulated surpluses 累計盈餘		97,651,587	78,975,124
Investment revaluation reserve 投資重估儲備		-	4,112,510
Total reserves 儲備總額		97,651,587	83,087,634
Non-current liabilities 非流動負債			
Deferred government grants 遞延政府補助	15	3,746,503	5,775,222
Provision for staff gratuities 員工約滿酬金準備	18	2,080,709	2,718,845
		5,827,212	8,494,067
		103,478,799	91,581,701

The financial statements on pages 91 to 160 were approved and authorised for issue by the Council members and are signed on its behalf by:



Chairman
主席



Executive Director
總幹事

本局批准並授權刊載於第91至160頁之財務報表，並由下列人士代表簽署：

Statement of Changes in Reserves 儲備變動表

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

	Accumulated surpluses	Investment revaluation reserve	Total
	累計盈餘	投資 重估儲備	合計
	HK\$ 港幣	HK\$ 港幣	HK\$ 港幣
At 1 April 2017 於2017年4月1日	65,279,997	643,660	65,923,657
Surplus for the year 本年度盈餘	13,695,127	–	13,695,127
Other comprehensive income for the year 本年度其他全面收益	–	3,468,850	3,468,850
Total comprehensive income for the year 本年度全面收益合計	13,695,127	3,468,850	17,163,977
At 31 March 2018 and 1 April 2018 於2018年3月31日和2018年4月1日	78,975,124	4,112,510	83,087,634
Surplus for the year 本年度盈餘	14,326,503	–	14,326,503
Other comprehensive income for the year 本年度其他全面收益	–	237,450	237,450
Total comprehensive income for the year 本年度全面收益合計	14,326,503	237,450	14,563,953
Disposal of investments in equity instruments at FVTOCI 出售以公允價值計量且其變動計入其他全面收益之 權益工具投資	4,349,960	(4,349,960)	–
At 31 March 2019 於2019年3月31日	97,651,587	–	97,651,587



Statement of Cash Flows

現金流量變動表

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

	NOTES 附註	2019 HK\$ 港幣	2018 HK\$ 港幣
Surplus for the year 本年度盈餘		14,326,503	13,695,127
Adjustments for: 調整項目：			
Depreciation 折舊		3,164,008	2,427,531
Dividend income 股息收入		-	(542,190)
Interest income 利息收入		(2,034,570)	(584,211)
Gain on disposal of fixed assets 出售固定資產的收益		-	(10,000)
Operating cash flows before movements in working capital 營運資金變動前的經營現金流量		15,455,941	14,986,257
Decrease (increase) in accounts and other receivables 應收賬款和其他應收款減少(增加)		5,112,772	(2,604,762)
Decrease in contract assets 合約資產減少		57,943	-
(Decrease) increase in deferred government grants 遞延政府補助(減少)增加		(2,269,695)	696,698
Increase in deferred revenue 遞延收入增加		-	3,608,118
Decrease in contract liabilities 合約負債減少		(3,322,182)	-
Increase in other payables and accruals 其他應付賬款和應計費用增加		552,433	1,318,265
Increase (decrease) in provision for staff gratuities 員工約滿酬金準備增加(減少)		1,661,986	(1,201,169)
NET CASH FROM OPERATING ACTIVITIES 經營活動所得的現金淨額		17,249,198	16,803,407
INVESTING ACTIVITIES 投資活動			
Payment for purchase of fixed assets 購入固定資產付款		(1,417,860)	(3,609,269)
Payment for deposits for fixed assets 購入固定資產按金付款		-	(479,820)
Proceeds from disposal of fixed assets 出售固定資產所得款項		-	10,000
Proceeds from disposal of investments in equity instruments 出售權益工具投資所得款項		17,960,650	-
Payment for purchase of financial assets at amortised costs 按攤銷成本購入金融資產付款		(31,649,743)	-
Payment for purchase of held-to-maturity investments 購入持有至到期投資付款		-	(8,345,317)
Decrease (increase) in bank deposits with maturity of more than three months at acquisition 在購入三個月以上到期的銀行存款減少(增加)		17,077,194	(15,260,834)
Interest received 已收利息		1,725,763	565,793
Dividend received 已收股息		-	542,190

Statement of Cash Flows (continued) 現金流量變動表 (續)

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

	<i>NOTES 附註</i>	2019 HK\$ 港幣	2018 HK\$ 港幣
NET CASH FROM (USED IN) INVESTING ACTIVITIES 投資活動產生(使用)的現金淨額		3,696,004	(26,577,257)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 現金及現金等價物增加(減少)淨額		20,945,202	(9,773,850)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR 年初現金及現金等價物		34,936,938	44,710,788
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR 年末現金及現金等價物	14	55,882,140	34,936,938



Notes to the Financial Statements 財務報表附註

For the year ended 31 March 2019 截至二零一九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 (Cap. 1150). 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》（第1150章）下成立的法人團體。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 2019 截至二零一九年三月三十一日止年度

2. Application of New and Amendments to Hong Kong Financial Reporting Standards (“HKFRSs”)

New and Amendments to HKFRSs that are mandatorily effective for the current year

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

HKFRS 9	Financial Instruments
HKFRS 15	Revenue from Contracts with Customers and the related Amendments
HK(IFRIC) – Int 22	Foreign Currency Transactions and Advance Consideration
Amendments to HKFRS 2	Classification and Measurement of Share-based Payment Transactions
Amendments to HKFRS 4	Applying HKFRS 9 Financial Instruments with HKFRS 4 Insurance Contracts
Amendments to HKAS 28	As part of the Annual Improvements to HKFRSs 2014 – 2016 Cycle
Amendments to HKAS 40	Transfers of Investment Property

Except as described below, the application of the new and 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.

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」）

本年度強制生效的新訂及經修訂香港財務報告準則

於本年度，本局首次應用以下由香港會計師公會頒佈之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
香港財務報告準則第15號	來自客戶合約之收益及相關修訂
香港（國際財務報告詮釋委員會）— 詮釋第22號	外幣交易及預付對價
香港財務報告準則第2號（修訂本）	以股份為基礎支付交易之分類及其計量
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-保險合約
香港會計準則第28號（修訂本）	香港財務報告準則年度改進之一部分：2014-2016年週期
香港會計準則第40號（修訂本）	投資性房地產的轉換

除下文所述者外，於本年度應用新訂及經修訂之香港財務報告準則不會對本局於本年度及過往年度的財務表現及狀況及／或該等財務報表所載的披露產生重大影響。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

2. Application of New and Amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) (continued)

2.1 HKFRS 15 Revenue from Contracts with Customers

The Council has applied HKFRS 15 for the first time in the current year. HKFRS 15 superseded HKAS 18 *Revenue*, HKAS 11 *Construction Contracts* and the related interpretations.

The Council has applied HKFRS 15 retrospectively with the cumulative effect of initially applying this Standard recognised at the date of initial application, 1 April 2018. Any difference at the date of initial application is recognised in the opening retained profits and comparative information has not been restated. Furthermore, in accordance with the transition provisions in HKFRS 15, the Council has elected to apply the Standard retrospectively only to contracts that are not completed at 1 April 2018. Accordingly, certain comparative information may not be comparable as comparative information was prepared under HKAS 18 *Revenue* and HKAS 11 *Construction Contracts* and the related interpretations.

The Council recognises revenue from the following major sources which arise from contracts with customers:

- Accreditation services fees
- Advisory services fees
- Consultancy services fees
- Qualifications assessment fees
- Qualifications registry fees

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）

2.1 香港財務報告準則第15號來自客戶合約之收益

本局於自本會計期間起首次應用香港財務報告準則第15號。香港財務報告準則第15號已取代香港會計準則第18號「收益」、香港會計準則第11號「建築合約」及相關詮釋。

本局採用追溯法應用香港財務報告準則第15號，並於首次應用日二零一八年四月一日確認應用該準則產生的累計影響。首次應用日的任何差異將確認為期初留存收益，同時不會對比較資訊進行重述。另外，根據香港財務報告準則第15號的過渡條款，本局選擇僅對二零一八年四月一日尚未完結的合約追溯應用該準則。由於比較資訊是按照香港會計準則第18號「收益」、香港會計準則第11號「建築合約」及相關詮釋編制，因此，特定的比較資訊可能不具有可比性。

本局確認與客戶簽訂的合約產生的下列主要來源之收益：

- 評審服務費
- 諮詢服務費
- 顧問服務費
- 資歷評估費
- 資歷名冊費

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

2. Application of New and Amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) (continued)

2.1 HKFRS 15 Revenue from Contracts with Customers (continued)

Information about the Council’s performance obligations and the accounting policies resulting from application of HKFRS 15 are disclosed in notes 3 and 5, respectively.

Summary of effects arising from initial application of HKFRS 15

The following adjustments were made to the amounts recognised in the statement of financial position at 1 April 2018. Line items that were not affected by the changes have not been included.

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)

2.1 香港財務報告準則第15號來自客戶合約之收益(續)

應用香港財務報告準則第15號產生的關於本局履約義務和會計政策的資訊請參見本報告附註3和附註5的披露。

首次應用香港財務報告準則第15號的影響概要

於二零一八年四月一日之財務狀況表中確認之金額，已進行如下調整，但不包括未受變動影響之列項。

	Carrying amounts previously reported at 31 March 2018	Reclassification	Carrying amounts under HKFRS 15 at 1 April 2018
	於二零一八年 三月三十一日 呈報的賬面值 HK\$ 港幣	重分類 HK\$ 港幣	於二零一八年 四月一日 應用香港會計 準則第15號後 呈報的賬面值 HK\$ 港幣
Deferred revenue 遞延收入	18,516,420	(18,516,420)	-
Contract assets (Note) 合約資產(附註)	-	577,187	577,187
Contract liabilities (Note) 合約負債(附註)	-	(19,093,607)	(19,093,607)

Note: At the date of initial application, unbilled revenue and revenue receipt in advance in relation to accreditation services of HK\$577,187 and HK\$19,093,607, respectively, previously included in deferred revenue were reclassified to contract assets and contract liabilities, respectively.

附註：於首次應用日，與評審服務相關而先前計入遞延收入的未發單收入及預收收入分別為577,187港幣及19,093,607港幣，各重分類至合約資產及合約負債。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

2. Application of New and Amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) (continued)

2.1 HKFRS 15 Revenue from Contracts with Customers (continued)

Summary of effects arising from initial application of HKFRS 15 (continued)

The following tables summarise the impacts of applying HKFRS 15 on the Council’s statement of financial position as at 31 March 2019 and its statement of cash flows for the current year for each of the line items affected. Line items that were not affected by the changes have not been included.

Impact on the statement of financial position

	As reported	Adjustments	Amounts without application of HKFRS 15
	列報 HK\$ 港幣	調整 HK\$ 港幣	未應用 香港會計準則 第15號金額 HK\$ 港幣
Current assets 流動資產			
Contract assets 合約資產	519,244	(519,244)	–
Current liabilities 流動負債			
Deferred revenue 遞延收入	–	15,252,181	15,252,181
Contract liabilities 合約負債	15,771,425	(15,771,425)	–

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）

2.1 香港財務報告準則第15號來自客戶合約之收益（續）

首次應用香港財務報告準則第15號的影響概要（續）

下表為應用香港財務報告準則第15號，對本局截至二零一九年四月三十一日之財務狀況表，以及本局本年度現金流量表中各受影響之列項概述。下表不包括未受變動影響之列項。

對財務狀況表之影響

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

2. Application of New and Amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) (continued)

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)

2.1 HKFRS 15 Revenue from Contracts with Customers (continued)

2.1 香港財務報告準則第15號來自客戶合約之收益(續)

Summary of effects arising from initial application of HKFRS 15 (continued)

首次應用香港財務報告準則第15號的影響概要(續)

Impact on the statement of cash flows

對現金流量變動表之影響

	As reported	Adjustments	Amounts without application of HKFRS 15 未應用香港會計準則第15號金額 HK\$ 港幣
	列報 HK\$ 港幣	調整 HK\$ 港幣	HK\$ 港幣
Operating activities 經營活動			
Decrease in contract assets 合約資產減少	57,943	(57,943)	-
Increase (decrease) in deferred revenue 遞延收入增加(減少)	-	(3,264,239)	(3,264,239)
Decrease in contract liabilities 合約負債減少	(3,322,182)	3,322,182	-

Note: For the purpose of reporting cash flows from operating activities under indirect method for the year ended 31 March 2019, movements in working capital have been computed based on opening balances of the statement of financial position as at 1 April 2018 as disclosed above.

附註：為按間接法報告截至二零一九年三月三十一日的經營活動現金流，已根據截至二零一八年四月一日之財務狀況表的期初餘額計算營運成本的變動。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

2. Application of New and Amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) (continued)

2.2 HKFRS 9 Financial Instruments (“HKFRS 9”)

In the current year, the Council has applied HKFRS 9 *Financial Instruments* and the related consequential amendments to other HKFRSs. HKFRS 9 introduces new requirements for 1) the classification and measurement of financial assets and financial liabilities, 2) expected credit losses (“ECL”) for financial assets and contract assets and 3) general hedge accounting.

The Council has applied HKFRS 9 in accordance with the transition provisions set out in HKFRS 9, i.e. applied the classification and measurement requirements (including impairment under ECL model) retrospectively to instruments that have not been derecognised as at 1 April 2018 (date of initial recognition) and has not applied the requirements to instruments that have already been derecognised as at 1 April 2018. The difference between carrying amounts as at 31 March 2018 and the carrying amounts as at 1 April 2018 are recognised in the opening accumulated surpluses and other components of equity, without restating comparative information.

Accordingly, certain comparative information may not be comparable as comparative information was prepared under HKAS 39 *Financial Instruments: Recognition and Measurement*.

Accounting policies resulting from application of HKFRS 9 are disclosed in note 3.

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)

2.2 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」)

本年度，本局應用香港財務報告準則第9號金融工具及其他香港財務報告準則的相應修訂。香港財務報告準則第9號引入1)金融資產和金融負債之分類及計量，2)金融資產和合約資產的預期信貸損失 (「ECL」)，以及3)一般對沖會計法之新規定。

本局已根據香港財務報告準則第9號載列之過渡條款應用該準則，即：對截至二零一八年四月一日 (首次確認日) 尚未終止確認之工具採用回溯法應用分類及計量要求 (包括預期信貸損失下的減值要求)，但對截至二零一八年四月一日已終止確認之工具不適用該等要求。截至二零一八年三月三十一日之賬面值與截至二零一八年四月一日之賬面值之間的差異於期初累計盈餘及其他權益部分中予以確認，未對比較資訊加以重述。

因此，由於比較資料是根據「香港會計準則第39號—金融工具：確認與計量」編制，部分比較資料可能缺乏可比性。

應用香港財務報告準則第9號產生的會計政策資訊請參見本報告附註3的披露。

Notes to the Financial Statements (continued)

財務報表附註(續)

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

2. Application of New and Amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) (continued)

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)

2.2 HKFRS 9 Financial Instruments (“HKFRS 9”) (continued)

2.2 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」)(續)

Summary of effects arising from initial application of HKFRS 9

應用香港財務報告準則第9號產生的影響概要

The table below illustrates the classification and measurement (including impairment) of financial assets subject to ECL under HKFRS 9 and HKAS 39 at the date of initial application, 1 April 2018.

下表列述了於首次應用日，即二零一八年四月一日根據香港財務報告準則第9號和香港會計準則第39號下的預期信貸損失對金融資產和金融負債及其他項目所進行之分類及計量(包括減值)。

	Held-to-maturity investments	Financial assets at amortised cost	Available-for-sale (“AFS”) equity instruments	Equity instruments at FVTOCI
Notes 附註	持有至到期投資 HK\$ 港幣	按攤銷成本計量之金融資產 HK\$ 港幣	可供出售之權益工具 HK\$ 港幣	以公允價值計量且其變動計入其他之全面收益權益工具 HK\$ 港幣
Closing balance at 31 March 2018 under HKAS 39 根據香港會計準則第39號於二零一八年三月三十一日之期末餘額	8,345,317	-	17,723,200	-
Effect arising from initial application of HKFRS 9: 首次應用香港財務報告準則第9號產生之影響：				
Reclassification under HKFRS 9 根據香港財務報告準則第9號重分類自				
From AFS equity instruments 可供出售之權益工具 (a)	-	-	(17,723,200)	17,723,200
From held-to-maturity 持有至到期投資 (b)	(8,345,317)	8,345,317	-	-
Opening balance at 1 April 2018 under HKFRS 9 根據香港會計準則第39號於二零一八年四月一日之期初餘額	-	8,345,317	-	17,723,200

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

2. Application of New and Amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) (continued)

2.2 HKFRS 9 Financial Instruments (“HKFRS 9”) (continued)

Summary of effects arising from initial application of HKFRS 9 (continued)

(a) *AFS equity instruments*

From AFS equity instruments to equity at FVTOCI

The Council elected to present in other comprehensive income for the fair value changes of all its equity instruments previously classified as AFS. This investment is not held for trading and not expected to be sold in the foreseeable future. At the date of initial application of HKFRS 9, HK\$17,723,200 was reclassified from AFS investment to equity instruments at FVTOCI. The accumulated fair value gain of HK\$4,112,510 relating to this investment previously carried at fair value continued to accumulate in the investments revaluation reserve.

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）

2.2 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」）（續）

應用香港財務報告準則第9號產生的影響概要（續）

(a) 可供出售權益工具

從可供出售權益工具重新分類為以公允價值計量且其變動計入其他全面收益的權益

本局決定將其先前分類為可供出售證券的所有權益工具的公允價值變動計入其他全面收益。這項投資不是為交易而持有的，預期在可預見的未來不會出售。於首次應用香港財務報告準則第9號時，港幣17,723,200元從可供出售投資重新分類為以公允價值計量且其變動計入其他全面收益的權益工具。與該項投資有關的累計公允價值收益港幣4,112,510元（先前以公允價值計量）繼續累積在投資重估儲備中。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

2. Application of New and Amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) (continued)

2.2 HKFRS 9 Financial Instruments (“HKFRS 9”) (continued)

Summary of effects arising from initial application of HKFRS 9 (continued)

(b) *Held-to-maturity investments*

Debt instruments previously classified as held-to-maturity investments are reclassified and measured at amortised cost upon application of HKFRS 9. The Council intends to hold the assets to maturity to collect contractual cash flows and these cash flows consist solely of payments of principal and interest on the principal amount outstanding. There was no difference between the previous carrying amount and the revised carrying amount at 1 April 2018.

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)

2.2 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」) (續)

應用香港財務報告準則第9號產生的影響概要 (續)

(b) *持有至到期投資*

先前分類為持有至到期投資的債務工具，於應用香港財務報告準則第9號時，重新分類並按攤銷成本計量。本局擬將資產持有至到期日，以收取合約現金流，而該等現金流只包括支付未償本金及利息。於二零一八年四月一日之前的賬面值與修訂後的賬面值之間沒有差異。



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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

2. Application of New and Amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) (continued)

2.2 HKFRS 9 Financial Instruments (“HKFRS 9”) (continued)

Summary of effects arising from initial application of HKFRS 9 (continued)

Impairment under ECL model

The Council applies the HKFRS 9 simplified approach to measure ECL which uses a lifetime ECL for all accounts receivable. Except for those which had been determined as credit impaired under HKAS 39, accounts receivable have been assessed individually with outstanding significant balances, the remaining balances are grouped based on internal credit rating.

Except for those which had been determined as credit impaired under HKAS 39, ECL for other financial assets at amortised cost, are assessed on 12m ECL basis as there had been no significant increase in credit risk since initial recognition.

The application of HKFRS 9 on 1 April 2018 has no material impact on the financial statements of the Council with regards to classification and measurement of financial instruments nor recognised additional impairment loss allowance as the amounts involved are not material.

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)

2.2 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」) (續)

應用香港財務報告準則第9號產生的影響概要 (續)

預期信貸損失模式下的減值

本局採用香港財務報告準則第9號簡化方法計量預期信貸損失，該方法使用應收賬款的整個存續期內預期信貸損失。除根據香港會計準則第39號確認已發生信貸減值的項目外，應收賬款的預期信貸損失已根據未償付之重大餘額作個別評估，剩餘餘額根據內部信貸評級進行分組。

除根據香港會計準則第39號確認已發生信貸減值的項目外，由於自初始確認以來信貸風險並未顯著增加，其他按攤銷成本計量的金融資產的預期信貸損失按12個月內預期信貸損失作評估。

於二零一八年四月一日應用香港財務報告準則第9號對本局有關金融工具分類和計量的財務報表沒有重大影響，也沒有確認額外的減值損失撥備，因為所涉及的金額並不重大。

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

For the year ended 31 March 2019 截至二零一九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

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

HKFRS 16	Leases ¹
HKFRS 17	Insurance Contracts ³
HK(IFRIC) – Int 23	Uncertainty over Income Tax Treatments ¹
Amendments to HKFRS 3	Definition of a Business ⁴
Amendments to HKFRS 9	Prepayment Features with Negative Compensation ¹
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ²
Amendments to HKAS 1 and HKAS 8	Definition of Material ⁵
Amendments to HKAS 19	Plan Amendment, Curtailment or Settlement ¹
Amendments to HKAS 28	Long-term Interests in Associate and Joint Ventures ¹
Amendments to HKFRSs	Annual Improvements to HKFRSs 2015 – 2017 Cycle ¹

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)

已頒佈但仍未生效的新訂及經修訂香港財務報告準則

本局尚未提前應用以下已頒佈但仍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16號	租賃 ¹
香港財務報告準則第17號	保險合約 ³
香港財務報告解釋公告第23號	所得稅處理的不確定性 ¹
香港財務報告準則第3號 (修訂)	業務定義 ⁴
香港財務報告準則第9號 (修訂)	具有負補償的提前還款特性 ¹
香港財務報告準則第10號 (修訂) 及香港會計準則第28號	投資者與其合營企業或聯營企業之間的資產出售或投入 ²
香港會計準則第1號 (修訂) 及香港會計準則第8號 (修訂)	重要性的定義 ⁵
香港會計準則第19號 (修訂)	設定受益計畫的修改、縮減或結算 ¹
香港會計準則第28號 (修訂)	聯營企業或合營公司之長期權益 ¹
香港財務報告準則 (修訂)	香港財務報告準則年度改進：2015 – 2017年週期 ¹



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

For the year ended 31 March 2019 截至二零一九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)

- 1 Effective for annual periods beginning on or after 1 January 2019
- 2 Effective for annual periods beginning on or after a date to be determined
- 3 Effective for annual periods beginning on or after 1 January 2021
- 4 Effective for business combination for which the acquisition date is on or after the beginning of the first annual period beginning on or after 1 January 2020
- 5 Effective for annual periods beginning on or after 1 January 2020

Except for the new and amendments to HKFRSs mentioned below, the Council members anticipate that the application of all other new and amendments to HKFRSs will have no material impact on the financial statements in the foreseeable future.

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)

已頒佈但仍未生效的新訂及經修訂香港財務報告準則 (續)

- 1 於二零一九年一月一日或其後開始的年度期間生效
- 2 於待定日期開始或其後的年度期間生效
- 3 於二零二一年一月一日或其後開始的年度期間生效
- 4 於二零二零年一月一日或其後開始之首個年度期初或其後的企業合併和資產收購的收購日生效
- 5 於二零二零年一月一日或其後開始的年度期間生效

除下述新訂及經修訂香港財務報告準則外，本局成員預期應用所有其他新訂及經修訂香港財務報告準則在可預見未來不會對財務報表產生重大影響。

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

For the year ended 31 March 2019 截至二零一九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 16 Leases

HKFRS 16 introduces a comprehensive model for the identification of lease arrangements and accounting treatments for both lessors and lessees. HKFRS 16 will supersede HKAS 17 *Leases* and the related interpretations when it becomes effective.

HKFRS 16 distinguishes lease and service contracts on the basis of whether an identified asset is controlled by a customer. In addition, HKFRS 16 requires sales and leaseback transactions to be determined based on the requirements of HKFRS 15 as to whether the transfer of the relevant asset should be accounted as a sale. HKFRS 16 also includes requirements relating to subleases and lease modifications.

Distinctions of operating leases and finance leases are removed for lessee accounting, and is replaced by a model where a right-of-use asset and a corresponding liability have to be recognised for all leases by lessees, except for short-term leases and leases of low value assets.

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16號租賃

香港財務報告準則第16號引入一個同時為出租人及承租人識別租賃安排及會計處理之全面模式。香港財務報告準則第16號將於其生效時取代香港會計準則第17號租賃及相關詮釋。

香港財務報告準則第16號根據所識別資產是否由客戶控制以區分租賃及服務合約。此外，香港財務報告準則第16號要求根據香港財務報告準則第15號的要求確定銷售和回租交易中相關資產的轉移應否視為一項銷售。香港財務報告準則第16號還引入了轉租和租賃修改的相關要求。

承租人的會計處理已刪除經營租賃與融資租賃之差異，並由承租人須就所有租賃確認使用權資產及相應負債之模式取代，惟短期租賃及低價值資產租賃則除外。



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

For the year ended 31 March 2019 截至二零一九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 16 Leases (continued)

The right-of-use asset is initially measured at cost and subsequently measured at cost (subject to certain exceptions) less accumulated depreciation and impairment losses, adjusted for any remeasurement of the lease liability. The lease liability is initially measured at the present value of the lease payments that are not paid at that date. Subsequently, the lease liability is adjusted for interest and lease payments, as well as the impact of lease modifications, amongst others. For the classification of cash flows, the Council currently presents upfront prepaid lease payments as investing cash flows in relation to leasehold lands for owned use. Upon application of HKFRS 16, lease payments in relation to lease liability will be allocated into a principal and an interest portion which will be presented as financing cash flows by the Council.

Other than certain requirements which are also applicable to lessor, HKFRS 16 substantially carries forward the lessor accounting requirements in HKAS 17, and continues to require a lessor to classify a lease either as an operating lease or a finance lease.

Furthermore, extensive disclosures are required by HKFRS 16.

As at 31 March 2019, the Council has non-cancellable operating lease commitments of HK\$29 as disclosed in note 22. A preliminary assessment indicates that these arrangements will meet the definition of a lease. Upon application of HKFRS 16, the Council will recognise a right-of-use asset and a corresponding liability in respect of all these leases unless they qualify for low value or short-term leases.

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16號租賃（續）

使用權資產初始乃按成本計量，其後按成本（若干例外情況除外）減累計折舊及減值虧損計量，並就租賃負債的任何重新計量作出調整。租賃負債按於該日尚未支付的租金現值初始計量。其後，租賃負債會就利息及租賃付款以及租賃修訂之影響等作出調整。就現金流量的分類而言，本局目前將首筆預付租賃款項呈列為與自用的租賃土地相關之投資現金流量。根據香港財務報告準則第16號，有關租賃負債的租賃付款將分類為本金及利息部分，並將被本局呈列為融資現金流量。

除某些同樣適用於出租人的要求外，香港財務報告準則第16號大致傳承香港會計準則第17號之出租人會計處理規定，並繼續要求出租人將其租賃分類為經營租賃或融資租賃。

此外，香港財務報告準則第16號規定須作出廣泛披露。

於二零一九年三月三十一日，本局擁有不可撤銷的經營租賃承擔港幣29元，於附註22中披露。初步評估顯示該等安排將符合租賃的定義，除非在應用香港財務報告準則第16號時該等租賃符合低價值資產或短期租賃，本局才會確認有關使用權資產及相應負債。

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

For the year ended 31 March 2019 截至二零一九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 16 Leases (continued)

The application of new requirements may result in changes in measurement, presentation and disclosure as indicated above. The Council intends to elect the practical expedient to apply HKFRS 16 to contracts that were previously identified as leases applying HKAS 17 and not apply this standard to contracts that were not previously identified as containing a lease applying HKAS 17 and HK(IFRIC) – Int 4. Therefore, the Council will not reassess whether the contracts are, or contain a lease which already existed prior to the date of initial application. Furthermore, the Council intends to elect the modified retrospective approach for the application of HKFRS 16 as lessee and will recognise the cumulative effect of initial application to opening retained profits without restating comparative information.

Amendments to HKAS 1 and HKAS 8 Definition of Material

The amendments provide refinements to the definition of material by including additional guidance and explanations in making materiality judgements. The amendments also align the definition across all HKFRSs and will be mandatorily effective for the Council’s annual period beginning on 1 January 2020. The application of the amendments is not expected to have significant impact on the financial position and performance of the Council but may affect the presentation and disclosures in the financial statements.

2. 應用新訂及經修訂香港財務報告準則（「香港財務報告準則」）（續）

香港財務報告準則第16號租賃（續）

應用新要求可能導致上述的計量、列報和披露之變更。本局打算選擇便於實務操作的方法以將香港財務報告準則第16號應用於以前應用香港會計準則第17號之合約，而不將該準則應用於以前應用香港會計準則第17號和香港（國際財務報告詮釋委員會）— 詮釋第4號未被識別為包含租賃的合約。因此，對於首次執行日前已存在的合同，本局將不重新評估其是否為租賃或者包含租賃。另外，本局打算作為承租人採用經修改的追溯法來應用香港財務報告準則第16號，並將於首次應用日的累積影響確認至期初留存收益而未對比較資訊加以重列。

香港會計準則第1號（修訂）及香港會計準則第8號（修訂）重要性的定義

該修訂本對重要性的定義進行了修改，在作出實質性判斷時加入指引和解釋相關內容。該修訂本與所有香港財務報告準則的定義一致，並將在本局於二零二零年一月一日起年度內強制生效。應用該修訂本預期不會對本局的財務狀況和業績產生重大影響，但可能影響財務報表的列報和披露。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

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.

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, 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*.

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之所有適用的《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。

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號以股份為基礎的支付範圍內的股份付款交易、香港會計準則第17號範圍內的租賃交易、以及與公允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號資產的減值中的使用價值）除外。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

3. Significant Accounting Policies (continued)

Basis of preparation (continued)

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

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

The principal accounting policies are set out below.

Revenue from contracts with customers (upon application of HKFRS 15 in accordance with transitions in note 2)

Under HKFRS 15, the Council 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.

A performance obligation represents a good or service (or a bundle of goods or services) that is distinct or a series of distinct goods or services that are substantially the same.

3. 主要會計政策(續)

編製基準(續)

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：

- 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。

來自客戶合約之收益（根據附註2中的過渡條款應用香港財務報告準則第15號）

根據香港財務報告準則第15號，本局於完成履約義務時（或就此）確認收益，即於特定履約責任相關的貨品或服務的「控制權」轉讓予客戶時。

履約義務是指一項明確的商品或服務（或多項商品或服務）或一系列實質相同的明確商品或服務。



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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

3. Significant Accounting Policies (continued)

Revenue from contracts with customers (upon application of HKFRS 15 in accordance with transitions in note 2) (continued)

Control is transferred over time and revenue is recognised over time by reference to the progress towards complete satisfaction of the relevant performance obligation if one of the following criteria is met:

- the customer simultaneously receives and consumes the benefits provided by the Council's performance as the Council performs;
- the Council's performance creates and enhances an asset that the customer controls as the Council performs; or
- the Council's performance does not create an asset with an alternative use to the Council and the Council has an enforceable right to payment for performance completed to date.

Otherwise, revenue is recognised at a point in time when the customer obtains control of the distinct good or service.

A contract asset represents the Council's right to consideration in exchange for goods or services that the Council has transferred to a customer that is not yet unconditional. It is assessed for impairment in accordance with HKFRS 9. In contrast, a receivable represents the Council's unconditional right to consideration, i.e. only the passage of time is required before payment of that consideration is due.

A contract liability represents the Council's obligation to transfer goods or services to a customer for which the Council has received consideration (or an amount of consideration is due) from the customer.

A contract asset and a contract liability relating to the same contract are accounted for and presented on a net basis.

3. 主要會計政策 (續)

來自客戶合約之收益 (根據附註2中的過渡條款應用香港財務報告準則第15號) (續)

當滿足下列條件其中之一，控制權便算在某時段內轉移，其收入也按照完成相關履約義務的進度而在某時段內確認：

- 客戶在本局履約的同時取得並消耗通過本局履約所提供的利益；
- 本局的履約創造或改良了客戶在資產被創造或改良時已控制的資產；或
- 本局的履約並未創造一項可被本局用於替代用途的資產，且本局具有就迄今為止已完成的履約部分而獲得付款之權利。

否則，在當客戶取得對該項明確商品或服務控制權時才確認收入。

合約資產指本局已向客戶轉讓商品或服務而有權收取代價的權利，且該等權利並未達至無條件。合約資產按照香港財務報告準則第9號評估減值。而應收賬款則指本局無條件收取代價的權利，即僅隨著時間流逝到期而收款。

合約負債是指本局對於已從客戶處收取代價（或應付的代價金額）而將貨物或服務交予客戶之義務。

與同一合約有關的合約資產和合約負債按淨值記賬和列報。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

3. Significant Accounting Policies (continued)

Revenue from contracts with customers (upon application of HKFRS 15 in accordance with transitions in note 2) (continued)

*Over time revenue recognition: measurement
of progress towards complete satisfaction of a
performance obligation*

Input method

The progress towards complete satisfaction of a performance obligation is measured based on input method, which is to recognise revenue on the basis of the Council's efforts or inputs to the satisfaction of a performance obligation relative to the total expected inputs to the satisfaction of that performance obligation, that best depict the Council's performance in transferring control of goods or services.

Performance obligations for revenue from contracts with customers

Revenue from accreditation services is recognised over time using input method.

Revenue from advisory services is recognised over time using input method.

Revenue from consultancy and qualifications assessment services are recognised at a point in time when the customer obtains the control of the services.

Revenue from qualifications registry services is recognised over the contract period when the relevant services are provided by the Council.

3. 主要會計政策(續)

來自客戶合約之收益(根據附註2中的過渡條款應用香港財務報告準則第15號)(續)

於某時段收益確認：以完成履行義務的進展情況衡量

輸入法

完成履行義務的進展情況是按輸入法來衡量，即本局根據為履行義務之工作進度或資源投入，相對於履行義務所需的預期投入總額而確認收入，這是最能說明本局在移交貨物或服務控制權方面的表現。

來自與客戶簽訂合約的收益履約義務

採用輸入法於相應時段確認的評審服務收益。

採用輸入法於相應時段確認的諮詢服務收益。

於客戶獲得對服務的控制時確認的顧問和資歷評估服務收益。

於本局提供相關服務的合約期間確認的資歷名冊服務收益。



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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

3. Significant Accounting Policies (continued)

Revenue recognition (prior to 1 April 2018)

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

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

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

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

3. 主要會計政策 (續)

收益確認 (二零一八年四月一日之前)

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損失內確認：

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

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

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

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

3. Significant Accounting Policies (continued)

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.

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

3. 主要會計政策(續)

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。

作為已產生開支或損失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）的政府助金於成為應收款項的期間於損益中確認。

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損失在財務狀況表報值（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

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

3. Significant Accounting Policies (continued)

Fixed assets (continued)

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.

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).

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

When an impairment loss subsequently reverses, the carrying amount of the asset 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 in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

3. 主要會計政策 (續)

固定資產 (續)

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損失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。

有形資產的減值損失

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損失跡象。倘出現任何有關跡象，會估計資產的可收回金額，以釐定減值損失（如有）的幅度。

倘若估計資產的可收回金額低於其賬面值，則資產的賬面值將調低至其可收回金額。減值損失乃即時於損益確認。

倘其後撥回減值損失，則有關資產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於過往年度並無確認減值損失時釐定的賬面值。減值損失撥回會即時於損益中確認。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

3. Significant Accounting Policies (continued)

Leasing

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

The Council as lessee

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

Cash and cash equivalents

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

Retirement benefit costs

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

Taxation

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

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.

3. 主要會計政策(續)

租賃

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

本局作為承租人

經營租賃款項以直線法按有關租賃年期確認為開支。

現金及現金等價物

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

退休福利成本

向定額退休福利計劃於僱員提供服務而使其享有供款時作為開支確認。

稅項

按照《稅務條例》第87條，本局獲豁免繳交香港利得稅。

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。



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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

3. Significant Accounting Policies (continued)

Provisions (continued)

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 except for accounts receivable arising from contracts with customers which are initially measured in accordance with HKFRS 15 since 1 April 2018. 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 (續)

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。

除與客戶之間的合約產生的應收賬款外 (自二零一八年四月一日起按照香港財務報告準則第15號進行初始計量)，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 2019 截至二零一九年三月三十一日止年度

3. Significant Accounting Policies (continued)

Financial instruments (continued)

The effective interest method is a method of calculating the amortised cost of a financial asset or financial liability and of allocating interest income and interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts and payments (including all fees 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 asset or financial liability, or, where appropriate, a shorter period to the net carrying amount on initial recognition.

Financial assets

Classification and subsequent measurement of financial assets (upon application of HKFRS 9 in accordance with transitions in note 2)

Financial assets that meet the following conditions are subsequently measured at amortised cost:

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

3. 主要會計政策(續)

金融工具(續)

實際利率法為計算有關期間金融資產或金融負債之攤銷成本及分配利息費用之方法。實際利率乃於初步確認時按債務工具之預計年期或適用的較短期間，準確貼現估計未來現金收入（包括所有構成實際利率不可或缺部份之已付或已收費用、交易成本及其他溢價或折讓）至賬面淨值之利率。

金融資產

金融資產的分類和後續計量（根據附註2中的過渡條款採用香港財務報告準則第9號時）

滿足下列條件之金融資產於其後採用攤銷成本計量：

- 業務模式內所持有以收取合約現金流量之金融資產；及
- 合約條款令於特定日期產生之現金流量僅為支付本金及未償還本金之利息的金融資產。



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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

3. Significant Accounting Policies (continued)

Financial instruments (continued)

Financial assets (continued)

*Classification and subsequent measurement of financial assets
(upon application of HKFRS 9 in accordance with transitions in
note 2) (continued)*

Financial assets that meet the following conditions are subsequently measured at Fair value through other comprehensive income ("FVTOCI"):

- the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All other financial assets are subsequently measured at financial assets at fair value through profit or loss.

(i) Amortised cost and interest income

Interest income is recognised using the effective interest method for financial assets measured subsequently at amortised cost. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset, except for financial assets that have subsequently become credit-impaired (see below). For financial assets that have subsequently become credit-impaired, interest income is recognised by applying the effective interest rate to the amortised cost of the financial asset from the next reporting period. If the credit risk on the credit-impaired financial instrument improves so that the financial asset is no longer credit-impaired, interest income is recognised by applying the effective interest rate to the gross carrying amount of the financial asset from the beginning of the reporting period following the determination that the asset is no longer credit impaired.

3. 主要會計政策 (續)

金融工具 (續)

金融資產 (續)

金融資產的分類和後續計量 (根據附註2中的過渡條款採用香港財務報告準則第9號時) (續)

滿足下列條件之金融資產於其後以公允價值計量且其變動計入其他全面收益 (「以公允價值計量且其變動計入其他全面收益」):

- 業務模式內所持有以同時收回合約現金流量及出售之金融資產; 及
- 合約條款令於特定日期產生之現金流量僅為支付本金及未償還本金之利息的金融資產。

所有其他金融資產於其後透過損益按公允價值列賬。

(i) 攤銷成本和利息收益

就其後按攤銷成本計量金融資產而言, 利息收益乃採用實際利率法進行確認。除其後發生信貸減值的金融資產外 (見下文), 利息收益乃通過金融資產之賬面總值採用實際利率法計算。就其後信貸減值之金融資產, 利息收益自下個報告期起通過金融資產的攤銷成本採用實際利率法進行確認。倘信貸減值的金融工具的信貸風險改善, 使得金融資產不再信貸減值, 則從確定該項資產不再信貸減值之後的報告期初起, 利息收益通過金融資產的賬面總值採用實際利率法進行確認。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

3. Significant Accounting Policies (continued)

Financial instruments (continued)

Financial assets (continued)

*Classification and subsequent measurement of financial assets
(upon application of HKFRS 9 in accordance with transitions in
note 2) (continued)*

(ii) Equity instruments at FVTOCI

Investments in equity at FVTOCI are subsequently measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the investment revaluation reserve; and are not subject to impairment assessment. The cumulative gain or loss will not be reclassified to profit or loss on disposal of the equity investments, and will be transferred to accumulated surpluses/will continue to be held in the investment revaluation reserve.

Dividends from these investments in equity instruments are recognised in profit or loss when the Council's right to receive the dividends is established, unless the dividends clearly represent a recovery of part of the cost of the investment. Dividends are included in the "investment income" line item in profit or loss.

3. 主要會計政策(續)

金融工具(續)

金融資產(續)

金融資產的分類和後續計量(根據附註2中的過渡條款採用香港財務報告準則第9號時)(續)

(ii) 以公允價值計量且其變動計入其他全面收益之權益投資

以公允價值計量且其變動計入其他全面收益之權益投資於其後按公允價值計量變化所產生的利得和損失計入其他全面收益，並累計至投資重估儲備中，並且不進行減值評估。累計利得或損失將不會重新分類至出售權益投資之損益，並將轉入累計盈餘／將繼續持有至投資重估儲備中。

當本局確認收取股息的權利時，該等權益工具投資的股息於損益中確認，除非股息明確表示收回部分投資成本。股息計入損益內「投資收入」項下。



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

For the year ended 31 March 2019 截至二零一九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 (upon application HKFRS 9 with transitions in accordance with note 2)

The Council recognises a loss allowance for ECL on financial assets which are subject to impairment under HKFRS 9 (including accounts and other receivables, contract assets and bank deposits). The amount of ECL is updated at each reporting date to reflect changes in credit risk since initial recognition.

Lifetime ECL represents the ECL that will result from all possible default events over the expected life of the relevant instrument. In contrast, 12-month ECL ("12m ECL") represents the portion of lifetime ECL that is expected to result from default events that are possible within 12 months after the reporting date. Assessment are done based on the Council's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current conditions at the reporting date as well as the forecast of future conditions.

The Council always recognises lifetime ECL for accounts receivable and contract assets. The ECL on these assets are assessed collectively using a provision matrix with appropriate groupings.

For all other instruments, the Council measures the loss allowance equal to 12m ECL, unless when there has been a significant increase in credit risk since initial recognition, the Council recognises lifetime ECL. The assessment of whether lifetime ECL should be recognised is based on significant increases in the likelihood or risk of a default occurring since initial recognition.

3. 主要會計政策 (續)

金融工具 (續)

金融資產 (續)

金融資產減值 (根據附註2中的過渡條款採用香港財務報告準則第9號時)

本局根據香港財務報告準則第9號就發生減值之金融資產 (包括其他應收款項、合約資產和銀行存款) 確認預期信貸損失的損失撥備。預期信貸損失的金額於各報告日期更新，以反映自初始確認後信貸風險的變化。

整個存續期內預期信貸損失指將相關工具的預期使用期內所有可能的違約事件產生之預期信貸損失。相反，12個月內預期信貸損失 (「12個月內預期信貸損失」) 將預期於報告日期後12個月內可能發生的違約事件導致之整個存續期內預期信貸損失部分。評估乃根據本局的歷史信貸損失經驗進行，並根據債務人特有的因素、一般經濟狀況以及對報告日期當前狀況的評估以及對未來狀況的預測作出調整。

本局會經常就應收賬款及合約資產確認整個存續期內預期信貸損失。該等資產的預期信貸損失使用具有適當分組的準備矩陣進行集體評估。

對於所有其他工具，本局計量的損失撥備等於12個月預期信貸損失，除非自初始確認後信貸風險顯著增加，本局則確認整個存續期內預期信貸損失。是否應確認整個存續期內預期信貸損失的評估乃基於自初始確認以來發生違約之可能性或風險的顯著增加。

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

For the year ended 31 March 2019 截至二零一九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 (upon application HKFRS 9 with transitions in accordance with note 2) (continued)

(i) Significant increase in credit risk

In assessing whether the credit risk has increased significantly since initial recognition, the Council compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition. In making this assessment, the Council considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

In particular, the following information is taken into account when assessing whether credit risk has increased significantly:

- an actual or expected significant deterioration in the financial instrument's external (if available) or internal credit rating;
- significant deterioration in external market indicators of credit risk, e.g. a significant increase in the credit spread, the credit default swap prices for the debtor;

3. 主要會計政策(續)

金融工具(續)

金融資產(續)

金融資產減值(根據附註2中的過渡條款採用香港財務報告準則第9號時)(續)

(i) 信貸風險大幅增加

於評估信貸風險自初始確認以來有否大幅增加時，本局比較金融工具於報告日期出現違約的風險與該金融工具於初始確認日期出現違約的風險。作此評估時，本局會考慮合理並可支援的量化及質量資料，包括過往經驗及無需花費不必要成本或工作即可獲得的前瞻性資料。

尤其是，評估信貸風險有否大幅增加時會考慮下列資料：

- 金融工具外界(如有)或內部信貸評級的實際或預期重大惡化；
- 信貸風險的外界市場指標的重大惡化，例如信貸息差大幅增加，債務人的信貸違約掉期價大幅上升；



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

For the year ended 31 March 2019 截至二零一九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 (upon application HKFRS 9 with transitions in accordance with note 2) (continued)

- (i) Significant increase in credit risk (continued)
- existing or forecast adverse changes in business, financial or economic conditions that are expected to cause a significant decrease in the debtor's ability to meet its debt obligations;
 - an actual or expected significant deterioration in the operating results of the debtor;
 - an actual or expected significant adverse change in the regulatory, economic, or technological environment of the debtor that results in a significant decrease in the debtor's ability to meet its debt obligations.

Irrespective of the outcome of the above assessment, the Council presumes that the credit risk has increased significantly since initial recognition when contractual payments are more than 30 days past due, unless the Council has reasonable and supportable information that demonstrates otherwise.

Despite the foregoing, the Council assumes that the credit risk on a financial instrument has not increased significantly since initial recognition if the financial instrument is determined to have low credit risk at the reporting date. A financial instrument is determined to have low credit risk if i) the financial instrument has a low risk of default (i.e. no default history), ii) the counterparty has a strong capacity to meet its contractual cash flow obligations in the near term and iii) adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

3. 主要會計政策 (續)

金融工具 (續)

金融資產 (續)

金融資產減值 (根據附註2中的過渡條款採用香港財務報告準則第9號時) (續)

- (i) 信貸風險大幅增加 (續)
- 業務、財務或經濟狀況的現有或預測不利變動，預期將導致債務人履行其債務責任的能力大幅下降；
 - 債務人經營業績的實際或預期重大惡化；
 - 債務人監管、經濟或技術環境的實際或預期重大不利變動，導致債務人履行其債務責任的能力大幅下降。

不論上述評估結果如何，本局推測自合約規定付款逾期30天初始確認起，信貸風險已顯著增加，除非本局擁有合理可支援的資訊，證明並非如此。

儘管有上述規定，但倘若於報告日確定金融工具的信貸風險較低，則本局假定自初始確認以來，該金融工具的信貸風險並未顯著增加。倘若i)金融工具具有低違約風險(即無違約歷史)；ii)交易對手有較強的能力在短期內履行其合約現金流義務；iii)長期經濟和商業狀況的不利變化可能但不一定會降低借款人履行其合約現金流義務的能力，則確定該金融工具具有低信貸風險。

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

For the year ended 31 March 2019 截至二零一九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 (upon application HKFRS 9 with transitions in accordance with note 2) (continued)

(i) Significant increase in credit risk (continued)

The Council regularly monitors the effectiveness of the criteria used to identify whether there has been a significant increase in credit risk and revises them as appropriate to ensure that the criteria are capable of identifying significant increase in credit risk before the amount becomes past due.

(ii) Definition of default

For internal credit risk management, the Council considers an event of default occurs when information developed internally indicates that the debtor is unlikely to pay its creditors, including the Council, in full (without taking into account any collaterals held by the Council).

Irrespective of the above, the Council considers that default has occurred when a financial asset is more than 90 days past due unless the Council has reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

3. 主要會計政策(續)

金融工具(續)

金融資產(續)

金融資產減值(根據附註2中的過渡條款採用香港財務報告準則第9號時)(續)

(i) 信貸風險大幅增加(續)

本局定期監控確定信貸風險是否大幅增加之標準的有效性，並進行適時修訂，以確保標準能夠識別金額逾期前的信貸風險大幅增加。

(ii) 違約之定義

對於內部信貸風險管理，當內部的資訊表明債務人不太可能全額支付債權人，包括本局(不考慮本局持有的任何抵押物)，本局將視為發生違約事件。

不論上述分析如何，如果金融資產發生逾期超過90天，本局均認為已發生違約，除非本局有合理可支援的資訊表明該等情況適用更加寬鬆的違約標準。



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

For the year ended 31 March 2019 截至二零一九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 (upon application HKFRS 9 with transitions in accordance with note 2) (continued)

(iii) Credit-impaired financial assets

A financial asset is credit-impaired when one or more events of default that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired includes observable data about the following events:

- (a) significant financial difficulty of the issuer or the borrower;
- (b) a breach of contract, such as a default or past due event;
- (c) the lender(s) of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession(s) that the lender(s) would not otherwise consider;
- (d) it is becoming probable that the borrower will enter bankruptcy or other financial reorganisation; or
- (e) the 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)

金融資產減值 (根據附註2中的過渡條款採用香港財務報告準則第9號時) (續)

(iii) 信貸減值之金融資產

倘發生一項或多項事件對於金融資產之預期未來現金流量產生不利影響，則該金融資產發生了信貸減值。信貸減值的證據包括下列事項之可觀察資料：

- (a) 發行方或債務人發生嚴重財務困難；
- (b) 違反合約條款，如違約或逾期事件等；
- (c) 債權人出於經濟或合約等方面因素的考慮，對發生財務困難的債務人作出讓步（而在其他情況下不會作此讓步）；
- (d) 借款人有可能破產或進行其他財務重組；或
- (e) 因財務困難導致金融資產無法在活躍市場繼續交易。

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

For the year ended 31 March 2019 截至二零一九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 (upon application HKFRS 9 with transitions in accordance with note 2) (continued)

(iv) Write-off policy

The Council writes off a financial asset when there is information indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, for example, when the counterparty has been placed under liquidation or has entered into bankruptcy proceedings, or in the case of accounts receivable, when the amounts are over two years past due, whichever occurs sooner. Financial assets written off may still be subject to enforcement activities under the Council's recovery procedures, taking into account legal advice where appropriate. A write-off constitutes a derecognition event. Any subsequent recoveries are recognised in profit or loss.

(v) Measurement and recognition of ECL

The measurement of ECL is a function of the probability of default, loss given default (i.e. the magnitude of the loss if there is a default) and the exposure at default. The assessment of the probability of default and loss given default is based on historical data adjusted by forward-looking information. Estimation of ECL reflects an unbiased and probability-weighted amount that is determined by the respective risks of default.

3. 主要會計政策(續)

金融工具(續)

金融資產(續)

金融資產減值(根據附註2中的過渡條款採用香港財務報告準則第9號時)(續)

(iv) 註銷政策

當有資訊表明交易對方處於嚴重的財務困境且沒有現實恢復前景時(例如:當交易對方已處於清盤或已進入破產程序,或當應收賬款金額已逾期2年時,取發生較早者),本局會註銷該金融資產。考慮到法律建議,在適當情況下,被註銷的金融資產仍可能在本局的追償程序下受到強制執行。註銷構成終止確認事件,日後收回的款項於損益中確認。

(v) 預期信貸損失的計量及確認

預期信貸損失的計量依據為違約概率、違約損失率(即違約時的損失程度)及違約風險的函數。評估違約概率及違約損失率的依據是過往資料,並按前瞻性資料調整。預期信貸損失之估算反映了無偏及以發生違約風險比重而釐定的概率加權金額。



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

For the year ended 31 March 2019 截至二零一九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 (upon application HKFRS 9 with transitions in accordance with note 2) (continued)

(v) Measurement and recognition of ECL (continued)

Generally, the ECL is the difference between all contractual cash flows that are due to the Council in accordance with the contract and the cash flows that the Council expects to receive, discounted at the effective interest rate determined at initial recognition.

Where ECL is measured on a collective basis or cater for cases where evidence at the individual instrument level may not yet be available, the financial instruments are categorised according to the risk type (i.e. credit-impaired, high risk, normal risk and low risk) by considering:

- Past-due status; and
- Nature, size and industry of debtors.

The grouping is regularly reviewed by management to ensure the constituents of each category continue to share similar credit risk characteristics.

Interest income is calculated based on the gross carrying amount of the financial asset unless the financial asset is credit impaired, in which case interest income is calculated based on amortised cost of the financial asset.

The Council recognises an impairment loss in profit or loss for all financial instruments by adjusting their carrying amount, with the exception of accounts receivable where the corresponding adjustment is recognised through a loss allowance account.

3. 主要會計政策 (續)

金融工具 (續)

金融資產 (續)

金融資產減值 (根據附註2中的過渡條款採用香港財務報告準則第9號時) (續)

(v) 預期信貸損失的計量及確認 (續)

一般而言，預期信貸損失之估計乃本局根據合約應收的所有合約現金流量與本局預期收取的所有現金流量之間的差額，並按初始確認時釐定的實際利率貼現。

倘預期信貸損失以集體基礎計量，或針對個別工具層面證據尚不可得之情況，則金融工具會依照以下考量而根據其風險類型加以分類 (例如：信貸減值、高風險、一般風險和低風險)：

- 逾期狀況；以及
- 債務人性質、規模及行業。

管理層定期對分類組別進行檢討，以確保各組成部分繼續具有類似信貸風險特徵。

利息收入根據金融資產的賬面值總額計算，惟金融資產為信貸減值的情況除外，於此情況下，利息收入乃根據金融資產的攤銷成本計算。

本局透過調整金融工具的賬面值將其所有減值損失於損益中確認，惟應收賬款相應的調整於損失撥備確認。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

3. Significant Accounting Policies (continued)

Financial instruments (continued)

Financial assets (continued)

Classification and subsequent measurement of financial assets (before application of HKFRS 9 on 1 April 2018)

The Council's financial assets are classified held-to-maturity investment, 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.

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(續)

金融資產之分類及後續計量(於二零一八年四月一日應用香港財務報告準則第9號以前)

本局的金融資產被分類為持有至到期投資、可供出售投資和貸款及應收賬款。分類視乎金融資產之性質及目的並於初步確認時釐定。所有按正常方式買賣之金融資產乃按交易日基準確認及終止確認。正常方式買賣是指金融資產根據市場規則或慣例所確立的時間框架內交付買賣。

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損失計量(見下文有關金融資產減值損失的會計政策)。



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

For the year ended 31 March 2019 截至二零一九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 AFS 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 instruments 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 recognised 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損失會重新分類至損益（見下文有關金融資產減值損失的會計政策）。

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損失入賬（見下文有關金融資產減值損失的會計政策）。

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 2019 截至二零一九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 (before application of HKFRS 9 on 1 April 2018)

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)

金融資產減值(於二零一八年四月一日應用香港財務報告準則第9號以前)

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 2019 截至二零一九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 (before application of HKFRS 9 on 1 April 2018) (continued)

For certain categories of financial assets, such as accounts receivable, assets 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 receivable, where the carrying amount is reduced through the use of an allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss. When an account receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against to profit loss.

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

3. 主要會計政策 (續)

金融工具 (續)

金融資產 (續)

金融資產減值 (於二零一八年四月一日應用香港財務報告準則第9號以前) (續)

應收賬款項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，減值損失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損失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 2019 截至二零一九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 (before application of HKFRS 9 on 1 April 2018) (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)

金融資產減值(於二零一八年四月一日應用香港財務報告準則第9號以前)(續)

就按已攤銷成本計量的金融資產而言，倘減值損失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損失後發生的事件有關，則先前已確認的減值損失將透過損益撥回，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損失不會透過損益撥回。於減值損失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 2019 截至二零一九年三月三十一日止年度

3. Significant Accounting Policies (continued)

Financial instruments (continued)

Financial liabilities and equity instruments (continued)

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)

金融負債及權益工具 (續)

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，本局方會終止確認金融資產。

於完全終止確認金融資產時，該項資產賬面值與已收及應收代價、已於其他全面收益確認及於權益累計的盈利或損失的總和間的差額，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 2019 截至二零一九年三月三十一日止年度

4. Key Source of Estimation Uncertainty

In the application of the Council's accounting policies, which are described in note 3, the management are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

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.

Impairment assessment of accounts receivable and contract assets

The Council applies the HKFRS 9 simplified approach to measure ECL which uses a lifetime ECL for all accounts receivable and contract assets. Except for those which had been determined as credit impaired under HKAS 39, accounts receivable have been assessed individually with outstanding significant balances, the remaining balances are grouped based on internal credit rating.

4. 估計不明朗因素的主要來源

採用本局會計政策中(如附註3所示),要求管理層對不能顯而易見來自其他來源的資產和負債賬面值做出判斷、估計和假設。估計和相關假設是基於歷史經驗和視為相關的其他因素。實際結果可能與這些估計不同。

管理層會對這些估計及所涉及的假設進行持續評估。如果會計估計的修訂只對變更當期產生影響,該修訂會於變更當期確認。如果會計估計的修訂會對變更當期及未來期間產生影響,該修訂會於變更當期及未來期間予以確認。

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。

應收賬款與合約資產的減值評估

本局採用香港財務報告準則第9號簡化方法計量預期信貸損失,該方法使用應收賬款的整個存續期內預期信貸損失。除根據香港會計準則第39號確認已發生信貸減值的項目外,應收賬款的預期信貸損失已根據未償付之重大餘額作個別評估,剩餘餘額根據內部信貸評級進行分組。



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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

4. Key Source of Estimation Uncertainty (continued)

Key source of estimation uncertainty (continued)

Impairment assessment of accounts receivable and contract assets (continued)

The Council uses provision matrix to calculate ECL for the accounts receivable. The provision rates are based on internal credit ratings as groupings of various debtors that have similar loss patterns. The provision matrix is based on the Council's historical default rates taking into consideration forward-looking information that is reasonable and supportable available without undue costs or effort. At every reporting date, the historical observed default rates are reassessed and changes in the forward-looking information are considered. In addition, accounts receivable and contract assets with significant balances and credit impaired are assessed for ECL individually.

4. 估計不明朗因素的主 要來源 (續)

估計不明朗因素的主要來 源 (續)

應收賬款與合約資產的減值評估 (續)

本局使用準備矩陣計算應收賬款的預期信貸損失。準備率以內部信貸評級為基礎，將具有類似損失模式的不同債務人分組。準備矩陣以本局的以往違約率為基礎，同時會考慮在無需花費不必要成本或工作下可獲得之合理並可支援的前瞻性資訊。於每個報告日，重新評估以往觀察到的違約率，並考慮前瞻性資訊的變化。此外，應收賬款和合約資產有重大餘額和信貸減值的，則分別評估預期信貸損失。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

5. Revenue

A. For the year ended 31 March 2019

- (i) *Disaggregation of revenue from contracts with customers*

Type of services

	Total 合計 HK\$ 港幣
Accreditation services fees 評審服務費	52,450,279
Advisory services fees 諮詢服務費	9,319,563
Consultancy services fees 顧問服務費	10,802,177
Qualifications assessment fees 資歷評估費	13,952,262
Qualifications registry fees 資歷名冊費	3,826,159
Total 總額	90,350,440

Timing of revenue recognition

	Total 合計 HK\$ 港幣
At a point in time 於時間點	24,754,439
Overtime 於時間段	65,596,001
Total 總額	90,350,440

5. 收益

A. 2019年3月31日止年度

- (i) 來自與客戶簽訂合約的收益類別

服務類型

	Total 合計 HK\$ 港幣
評審服務費	52,450,279
諮詢服務費	9,319,563
顧問服務費	10,802,177
資歷評估費	13,952,262
資歷名冊費	3,826,159
總額	90,350,440

收益確認時點

	Total 合計 HK\$ 港幣
於時間點	24,754,439
於時間段	65,596,001
總額	90,350,440



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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

5. Revenue (continued)

A. For the year ended 31 March 2019 (continued)

- (ii) *Transaction price allocated to the remaining performance obligation for contracts with customers*

The transaction prices allocated to the remaining unsatisfied performance obligations as at 31 March 2019 are HK\$15,771,425 and the expected timing of recognising revenue is within one year.

B. For the year ended 31 March 2018

An analysis of the Council's revenue for the year is as follows:

	2018 HK\$ 港幣
Accreditation services fees 評審服務費	53,263,667
Advisory and consultancy services fees 諮詢及顧問服務費	19,888,411
Qualifications assessment fees 資歷評估費	12,359,488
Qualifications registry fees 資歷名冊費	3,537,246
	89,048,812

6. Investment Income

	2019 HK\$ 港幣	2018 HK\$ 港幣
Interest income 利息收入	2,034,570	584,211
Dividend income 股息收入	-	542,190
	2,034,570	1,126,401

5. 收益 (續)

A. 2019年3月31日止年度 (續)

- (ii) *分配至來自與客戶簽訂合約剩餘履行義務的交易價格*

於二零一九年三月三十一日，分配至剩餘未履行義務的交易價格為港幣15,771,425元，預期確認收入的時間為一年內。

B. 2018年3月31日止年度

本局本年度收益分析如下：

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

7. Other Income

	2019 HK\$ 港幣	2018 HK\$ 港幣
Review of QF Accreditation 資歷評估服務審閱費	–	470,517
Review of non-QF Accreditation 非資歷評估服務審閱費	12,527	6,915
Consultancy fee from external activities 外部活動的顧問費	–	35,258
Foreign exchange gain, net 外幣兌換收益淨額	1,355	53,292
Gain on disposal of fixed assets 固定資產出售收益	–	10,000
Miscellaneous income 其他收入	50	60
	13,932	576,042

7. 其他收入

8. Surplus for the Year

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

	2019 HK\$ 港幣	2018 HK\$ 港幣
Staff costs 員工成本		
– Salaries, wages and other benefits – 薪金、工資及其他福利	59,260,116	58,859,847
– Contributions to Mandatory Provident Funds – 強制性公積金供款	1,460,551	1,503,362
	60,720,667	60,363,209
Auditor's remuneration 核數師酬金	287,385	164,300
Depreciation 折舊	3,164,008	2,427,531
Minimum lease payments under operating leases 最低經營租賃支出	133,237	96,970
Interest income from financial assets at amortised costs/held-to-maturity debt instruments 持有至到期債務證券／按攤銷成本計量的金融資產的利息收入	(1,240,468)	(146,499)

8. 本年度盈餘

本年度盈餘已扣除(計入)



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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

9. Taxation

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

9. 稅項

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

10. Fixed Assets

10. 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 2017 於2017年4月1日	31,083,553	7,182,935	9,022,697	47,289,185
Additions 添置	-	226,506	4,163,127	4,389,633
Disposals 出售	-	(186,800)	-	(186,800)
At 31 March 2018 於2018年3月31日	31,083,553	7,222,641	13,185,824	51,492,018
Additions 添置	-	96,100	1,801,580	1,897,680
Write off 註銷	-	(575,255)	-	(575,255)
At 31 March 2019 於2019年3月31日	31,083,553	6,743,486	14,987,404	52,814,443
ACCUMULATED DEPRECIATION 累計折舊				
At 1 April 2017 於2017年4月1日	31,083,553	6,546,508	2,348,741	39,978,802
Charge for the year 本年度折舊	-	471,694	1,955,837	2,427,531
Eliminated on disposals 出售轉銷	-	(186,800)	-	(186,800)
At 31 March 2018 於2018年3月31日	31,083,553	6,831,402	4,304,578	42,219,533
Charge for the year 本年度折舊	-	254,467	2,909,541	3,164,008
Write off 註銷	-	(575,255)	-	(575,255)
At 31 March 2019 於2019年3月31日	31,083,553	6,510,614	7,214,119	44,808,286
NET BOOK VALUE 賬面淨值				
At 31 March 2019 於2019年3月31日	-	232,872	7,773,285	8,006,157
At 31 March 2018 於2018年3月31日	-	391,239	8,881,246	9,272,485

Notes to the Financial Statements (continued)

財務報表附註(續)

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

11. Investments

11. 投資

	2019 HK\$ 港幣	2018 HK\$ 港幣
Debt instruments – financial assets at amortised costs/ held-to-maturity investments 債務工具—按攤銷成本計量之金融資產／持有至到期投資	39,995,060	8,345,317
Investments in equity instruments at FVTOCI/ AFS equity securities listed in Hong Kong, at fair value 以公允價值計量且其變動計入其他全面收益之權益工具投資／在香港上市的可供出售股本證券(按市值)	–	17,723,200
	39,995,060	26,068,517
Analysed as: 分析為: Non-current 非流動	39,995,060	26,068,517
Fair value of financial assets at amortised costs/ held-to-maturity investments 按攤銷成本計量之金融資產／持有至到期投資的公允價值	40,076,165	8,144,520

12. Accounts and other Receivables

12. 應收賬款和其他應收款

	2019 HK\$ 港幣	2018 HK\$ 港幣
Accounts receivable 應收賬款	7,473,981	13,958,726
Deposits, other receivables and prepayments 按金、其他應收款及預付款	2,857,769	1,485,797
Deposits paid for acquisition of fixed assets 購入固定資產支付的按金	–	479,820
Interest receivable 應收利息	575,735	266,927
	10,907,485	16,191,270
Less: Deposits paid for acquisition of fixed assets classified under non-current assets 減: 分類為非流動資產的購入固定資產支付的按金	–	(479,820)
	10,907,485	15,711,450



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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

12. Accounts and other Receivables (continued)

As at 31 March 2019 and 1 April 2018, accounts receivable from contracts with customers amounted to HK\$7,473,981 and HK\$13,958,726 respectively.

As at 31 March 2019, included in the Council's accounts receivable balance are debtors with aggregate carrying amount of HK\$4,903,941 which are past due as at the reporting date. Out of the past due balances, HK\$469,720 has been past due 90 days or more and is not considered as in default by considering the background of the debtors, subsequent settlement, historical payment arrangement and credit standing of these accounts receivable.

As at 31 March 2018, 82% of the accounts receivable that are neither past due nor impaired have the best credit standing under the credit assessment made by the management of the Council and the Council considered that these accounts receivable have no adverse change in the credit standing of the debtors subsequent to the reporting period.

As at 31 March 2018, included in the Council's accounts receivable balance are debtors with aggregate carrying amount of HK\$2,495,481 which are past due as at the reporting date for which the Council has not provided for impairment loss as there has not been a significant change in credit quality of the accounts receivable and the amounts are still considered recoverable. The Council does not hold any collateral over these balances and no interest is charged on overdue accounts receivable.

12. 應收賬款和其他應收款 (續)

於二零一九年三月三十一日和二零一八年四月一日，來自與客戶簽訂合約的應收賬款分別為港幣7,473,981元和港幣13,958,726元。

於二零一九年三月三十一日，本局應收賬款餘額中包括債務人截至報告日逾期未付賬款總額為港幣4,903,941元。在過去的到期餘額中，港幣469,720元已經逾期超過90天或以上，考慮到債務人的背景、後續結算、以往付款安排和這些應收賬款的信貸狀況，不被視為違約。

於二零一八年三月三十一日，82%的應收賬款既未逾期也未發生減值，根據本局管理層的信貸評估，這些應收賬款的信貸狀況非常良好。本局認為，在本報告所述期間之後，這些應收賬款債務人的信貸狀況沒有不利的改變。

於二零一八年三月三十一日，本局應收賬款餘額中包括債務人截至報告日逾期未付賬款總額為港幣2,495,481元，由於應收賬款的信用程度未發生重大變化，且該金額仍被視為可收回，因此本局未準備減值損失。本局不就該等結餘持有任何抵押品，亦不就逾期應收賬款收取利息。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

12. Accounts and other Receivables (continued)

The following is the aging analysis of accounts receivable which are past due but not impaired:

	31 March 2018 2018年 3月31日 HK\$ 港幣
Within 30 days 30天內	2,092,011
Over 30 days 超過30天	403,470
	2,495,481

Details of impairment assessment as at 31 March 2019 are set out in note 21.

12. 應收賬款和其他應收款 (續)

已逾期但並無減值的應收賬款的賬齡分析如下：

截至二零一九年三月三十一日的減值評估詳情見附註21。

13. Contract Assets

	As at 31 March 2019 於2019年 3月31日 HK\$ 港幣	As at 1 April 2018* 於2018年 4月1日* HK\$ 港幣
Accreditation services 評審服務	519,244	577,187

- The amount in this column is after the adjustment from the application of HKFRS 15.

The contract assets primarily relate to the Council's right to consideration for work completed and not billed because the rights are conditioned on the Council's future performance. The contract assets are transferred to accounts receivable when the rights become unconditional.

13. 合約資產

- * 所列金額為應用香港財務報告準則第15號作出調整後的金額。

合約資產主要涉及本局有權收取已完成工作且未發單的代價，因為該等權利以本局未來表現為條件。當權利變為無條件時，合約資產會轉至應收賬款。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

14. Bank Deposits and Cash

14. 銀行存款及現金

	2019 HK\$ 港幣	2018 HK\$ 港幣
Deposits with banks 銀行定期存款	50,724,359	53,322,296
Cash at bank and other financial institutions and in hand 現金及銀行或其他財務機構存款	21,369,776	14,903,831
Bank deposits and cash in the statement of financial position 財務報表所示的銀行存款及現金	72,094,135	68,226,127
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	(16,211,995)	(33,289,189)
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	55,882,140	34,936,938

15. Deferred Government Grants

15. 遞延政府補助

	2019 HK\$ 港幣	2018 HK\$ 港幣
Balance as at 1 April 於4月1日的結餘	8,633,309	7,936,611
Grants received and receivable 已收及應收補助	823,095	3,216,036
Interest thereon 應計利息	-	8,666
Recognised as income during the year 年內已確認為收入	(3,092,790)	(2,528,004)
Balance as at 31 March 於3月31日的結餘	6,363,614	8,633,309
Less: Amount shown under current liabilities 減：流動負債項下所包括的金額	(2,617,111)	(2,858,087)
Amount shown under non-current liabilities 非流動負債項下所包括的金額	3,746,503	5,775,222

The grants are for supporting the costs of the Qualify Enhancement Support Scheme projects.

補助用於支付質素提升支援計劃項目的成本。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

16. 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.

17. Contract Liabilities

The following is an analysis of the Council's contract liabilities:

	As at 31 March 2019 於2019年 3月31日 HK\$ 港幣	As at 1 April 2018* 於2018年 4月1日* HK\$ 港幣
Accreditation services fees 評審服務費	9,538,332	14,003,454
Consultancy services fees 顧問服務費	333,000	386,000
Qualifications assessment fees 資歷評估費	2,574,390	1,934,049
Qualifications registry fees 資歷名冊費	3,325,703	2,770,104
Total 合計	15,771,425	19,093,607

* The amount in this column is after the adjustment from the application of HKFRS 15.

The contract liabilities at 1 April 2018 were fully recognised as revenue in the current year.

16. 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。

17. 合約負債

本局之合約負債分析如下：

	As at 31 March 2019 於2019年 3月31日 HK\$ 港幣	As at 1 April 2018* 於2018年 4月1日* HK\$ 港幣
Accreditation services fees 評審服務費	9,538,332	14,003,454
Consultancy services fees 顧問服務費	333,000	386,000
Qualifications assessment fees 資歷評估費	2,574,390	1,934,049
Qualifications registry fees 資歷名冊費	3,325,703	2,770,104
Total 合計	15,771,425	19,093,607

* 所列金額為應用香港財務報告準則第15號作出調整後的金額。

截至二零一八年四月一日的合約負債全部確認為本年度收益。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

18. Provision for Staff Gratuities

	2019 HK\$ 港幣	2018 HK\$ 港幣
Balance as at 1 April 於4月1日	5,203,796	6,404,965
Provision made 提撥準備	4,706,536	3,536,011
Provision utilised 已用準備	(3,044,550)	(4,737,180)
Balance as at 31 March 於3月31日	6,865,782	5,203,796
Less: Amount shown under current liabilities 減：流動負債項下所包括的金額	(4,785,073)	(2,484,951)
Amount shown under non-current liabilities 非流動負債項下所包括的金額	2,080,709	2,718,845

19. Reserves

(a) Components of the Council's reserves

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

(b) Investment revaluation reserve

The investment revaluation reserve comprises the cumulative net change in the fair value of equity instrument at FVTOCI (2018: AFS equity instruments) held at the end of the reporting period and is dealt with in accordance with the accounting policies in note 3.

18. 員工約滿酬金準備

	2019 HK\$ 港幣	2018 HK\$ 港幣
Balance as at 1 April 於4月1日	5,203,796	6,404,965
Provision made 提撥準備	4,706,536	3,536,011
Provision utilised 已用準備	(3,044,550)	(4,737,180)
Balance as at 31 March 於3月31日	6,865,782	5,203,796
Less: Amount shown under current liabilities 減：流動負債項下所包括的金額	(4,785,073)	(2,484,951)
Amount shown under non-current liabilities 非流動負債項下所包括的金額	2,080,709	2,718,845

19. 儲備

(a) 本局儲備的類別

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

(b) 投資重估儲備

投資重估儲備包含於結算日所持以公允價值計量且其變動計入其他全面收益的權益工具(二零一八：可供出售權益工具)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 2019 截至二零一九年三月三十一日止年度

20. 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.

21. Financial Instruments

Categories of financial instruments

	2019 HK\$ 港幣	2018 HK\$ 港幣
Financial assets 金融資產		
Held-to-maturity investments 持有至到期投資	-	8,345,317
AFS investments 可供出售投資	-	17,723,200
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)	-	82,882,276
Financial assets at amortised cost 按攤銷成本計量金融資產	122,996,680	-
	122,996,680	108,950,793
Financial liabilities 金融負債		
Amortised cost 已攤銷成本	3,165,441	3,210,919

20. 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。

21. 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 2019 截至二零一九年三月三十一日止年度

21. Financial Instruments (continued)

Financial risk management objectives and policies

The Council's major financial instruments include debt instruments classified as financial assets at amortised cost, 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 (currency 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

Currency risk

The Council has the foreign currency denominated debt instruments classified as financial assets at amortised cost, which expose the Council to foreign currency risk. The Council currently does not have a foreign currency hedging policy. However, the management monitors foreign exchange exposure should the need arise.

The carrying amounts of the Council's foreign currency denominated monetary asset at the end of the reporting period are as follows:

	Assets 資產	
	2019 HK\$ 港幣	2018 HK\$ 港幣
United States dollars ("USD") 美元	39,995,060	8,345,317

21. 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按攤銷成本計量金融資產分類的債務工具、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(外幣風險)、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

外幣風險

由於本局擁有以外幣計價的分類為按攤銷成本計量金融資產的債務工具，因而面對外匯風險。雖然本局目前沒有外匯對沖政策。但有需要時，管理層會對外匯風險密切監督。

報告期末，本局以外幣計價的貨幣資產賬面值如下：

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

21. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

Market risk (continued)

Currency risk (continued)

Sensitivity analysis

The management considers that, as HK\$ is pegged to USD, the Council is not subject to significant foreign currency risk from change in foreign exchange rate of USD against HK\$.

Credit risk and impairment assessment

As at 31 March 2019, 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.

Accounts receivable and contract assets arising from contracts with customers

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 over the customers to ensure that follow-up action is taken to recover overdue debts. In addition, the Council reviews the recoverable amount of each individual debtor at the end of each reporting period to ensure that adequate allowance are made for irrecoverable amounts. In addition, the Council performs impairment assessment under ECL model upon application of HKFRS 9 (2018: incurred loss model) on trade balances based on provision matrix. In this regard, the management of the Council consider that the Council's credit risk is significantly reduced.

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 50% and 77% (2018: 21% and 51%) of the total accounts receivable that were due from the largest customer and the five largest customers respectively.

21. 金融工具 (續)

財務風險管理目標及政策 (續)

市場風險 (續)

外幣風險 (續)

敏感度分析

管理層認為，由於港幣與美元掛鉤，本局並未有美元兌港幣匯率變動而導致的重大外匯風險。

信貸風險與減值評估

於二零一九年三月三十一日，本局因對方不履行責任而令本局蒙受財務損失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。

來自與客戶簽訂合約的應收賬款及合約資產

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序，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貼現。此外，根據應用香港財務報告準則第9號(二零一八：已發生損失模型)之基於準備矩陣的交易餘額，本局按照預期信貸損失模型進行減值評估。就此而言，本局管理層認為本局的信貸風險已大幅降低。

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，最大客戶和五大客戶分別佔應收賬款總額的50%和77% (二零一八年：21%和51%)。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

21. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

Credit risk and impairment assessment (continued)

Other receivables and bank deposits

The credit risks on other receivables are insignificant as the management of the Council periodically monitors the balances to ensure that the counterparties are viable to settle the debts.

Bank deposits are normally placed with financial institutions which have good credit ratings. Investments in debt instruments 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.

Debt instruments at amortised cost

The Council only invests in debt instruments with low credit risk. The Council's debt instruments at amortised cost mainly comprise of bond issued by listed companies that are graded in the top investment grade as per globally understood definitions and therefore are considered to be low credit risk investment. The management of the Council therefore considered the credit risks are insignificant.

21. 金融工具 (續)

財務風險管理目標及政策 (續)

信貸風險與減值評估 (續)

其他應收賬款及銀行存款

其他應收款項的信貸風險並不重大，因為本局管理層定期監測餘額，以確保交易對手有能力清償債務。

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。

按攤銷成本計量之債務工具

本局僅投資於信貸風險較低的債務工具。本局按攤銷成本計量之債務工具主要由上市公司發行的債券組成，該等債券按照全球公認的定義被評為最高投資級別，因此被視為低信貸風險投資。因此，本局管理層認為此等信貸風險並不重大。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

21. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

Credit risk and impairment assessment (continued)

The Council's internal credit risk grading assessment comprises the following categories:

Internal credit rating 內部信貸評級	Description 說明	Accounts receivable/ contract assets 應收賬款／合約資產	Other financial assets 其他金融資產
Low risk 低風險	The counterparty has a low risk of default and does not have any past-due amounts 交易對手違約風險低，沒有任何逾期金額	Lifetime ECL – not credit-impaired 整個存續期內預期信貸損失－信貸未減值	12m ECL 12個月內預期信貸損失
Normal risk 一般風險	Debtor frequently repays after due dates but usually settle after due date 債務人經常在到期日之後還款，但通常在到期日之後結算	Lifetime ECL – not credit-impaired 整個存續期內預期信貸損失－信貸未減值	12m ECL 12個月內預期信貸損失
High risk 高風險	There have been significant increases in credit risk since initial recognition through information developed internally 自依據內部資訊初始確認以來，信貸風險顯著增加	Lifetime ECL – not credit-impaired 整個存續期內預期信貸損失－信貸未減值	Lifetime ECL – not credit-impaired 整個存續期內預期信貸損失－信貸未減值
Loss 損失	There is evidence indicating the asset is credit-impaired 有證據表明該資產信貸已減值	Lifetime ECL – credit-impaired 整個存續期內預期信貸損失－信貸已減值	Lifetime ECL – credit-impaired 整個存續期內預期信貸損失－信貸已減值
Write-off 註銷	There is evidence indicating that the debtor is in severe financial difficulty and the Council has no realistic prospect of recovery 有證據表明債務人有嚴重的財政困難，本局實際預期其不可恢復	Amount is written off 金額已註銷	Amount is written off 金額已註銷

21. 金融工具(續)

財務風險管理目標及政策(續)

信貸風險與減值評估(續)

本局內部信貸風險等級評估包括以下類別：

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

21. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

Credit risk and impairment assessment (continued)

The tables below detail the credit risk exposures of the Council's financial assets and contract assets, which are subject to ECL assessment:

2018		Internal credit rating	12-month or lifetime ECL 12個月內預期信貸損失或 整個存續期內預期信貸損失	Gross carrying amount 賬面總額 HK\$ 港幣
Financial assets at amortised cost 按攤銷成本計量的金融資產				
Accounts receivable 應收賬款	12	Low risk 低風險	Lifetime ECL (provision matrix) 整個存續期內預期信貸損失 (準備矩陣)	7,473,981
Other receivables 其他應收款	12	Low risk 低風險	12m ECL 12個月內預期信貸損失	2,857,769
Debt instruments classified as financial assets at amortised cost 分類為按攤銷成本計量金融資產的債務工具	11	Low risk 低風險	12m ECL 12個月內預期信貸損失	39,995,060
Bank deposits and cash 銀行存款及現金	14	Low risk 低風險	12m ECL 12個月內預期信貸損失	72,094,135
Other item 其他項目				
Contract assets 合約資產	13	Low risk 低風險	Lifetime ECL (provision matrix) 整個存續期內預期信貸損失 (準備矩陣)	519,244

21. 金融工具 (續)

財務風險管理目標及政策 (續)

信貸風險與減值評估 (續)

下表詳列本局依據預期信貸損失評估的金融資產及合約資產的信貸風險承擔：

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

21. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

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.

21. 金融工具(續)

財務風險管理目標及政策(續)

流動資金風險

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

於報告期末，本局金融負債的餘下合約到期主要於其報告期末起按要求或三個月內償還。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 2019 截至二零一九年三月三十一日止年度

21. 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*

As at 31 March 2018, the Council's AFS investment was 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		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
	2019 HK\$ 港幣	2018 HK\$ 港幣		
AFS equity instruments 可供出售權益工具	-	17,723,200	Level 1 第一層	Quoted bid price in an active market 活躍市場所報買入價

There were no transfers into or out of Level 1.

21. 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：

於二零一八年三月三十一日，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）。

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 2019 截至二零一九年三月三十一日止年度

21. 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 other financial assets and financial liabilities recognised in the financial statements approximate their fair values.

21. 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) 按非經常性基準以公允價值計量的本局金融資產(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值與其公允價值相約。

	2019		2018	
	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
Debt instruments 債務工具	39,995,060	40,076,165	8,345,317	8,144,520

22. 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:

	2019 HK\$ 港幣	2018 HK\$ 港幣
Within one year 一年內	12	12
In the second to fifth years inclusive 第二至第五年(首尾兩年包括在內)	17	29
	29	41

22. 經營租賃承擔

於報告期末,本局根據不可撤銷經營租賃合約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 2019 截至二零一九年三月三十一日止年度

22. Operating Lease Commitments (continued)

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

23. Capital Commitments

Capital expenditure for but not provided in the financial statements in respect of the acquisition of fixed assets
就購入固定資產未在財務報表中撥備的資本開支

	2019 HK\$ 港幣	2018 HK\$ 港幣
Capital expenditure for but not provided in the financial statements in respect of the acquisition of fixed assets 就購入固定資產未在財務報表中撥備的資本開支	-	392,580

24. 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.

22. 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。

23. 資本承諾

24. 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式進行。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

24. Related Party Transactions (continued)

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

	2019 HK\$ 港幣	2018 HK\$ 港幣
Non-local Council members 非本地成員	260,000	251,881

Local Council members are not remunerated.

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

本局董事會本地成員並不收取酬金。

(ii) Key management personnel remuneration

	2019 HK\$ 港幣	2018 HK\$ 港幣
Salaries and other emoluments 薪金及其他酬金	6,966,170	6,617,776
Retirement scheme contributions 退休計劃供款	36,000	18,000
	7,002,170	6,635,776

Key management personnel comprise of the Executive Director, Deputy Executive Director (Academic) and Deputy Executive Director (Vocational and Professional Education and Training). The above remuneration is included in "staff costs" (see note 8).

關鍵管理人員包括總幹事、副總幹事(學術)和副總幹事(職業專才教育)。上述酬金計入「員工成本」(參閱附註8)內。

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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

24. Related Party Transactions (continued)

(iii) During the year ended 31 March 2019, approximately 22% (2018: 19%) of the Council's total income are derived from services provided to the HKSAR Government, and approximately 11% (2018: 14%) of it are derived from services provided to other government-related entities. All the services are conducted in the normal course of business and in accordance with the Council's fee charging policy and fee schedule as prescribed by the Ordinance.

(iv) Effective from 1 September 2011, the Council has entered into a lease with the HKSAR Government and rented a vacant school premises in Siu Sai Wan Estate, Chai Wan, Hong Kong at a charge of \$1 per month as its office.

(v) During the year ended 31 March 2019, the HKSAR Government also provided funding support of approximately HK\$400,000 (2018: HK\$1,840,000) for phase III of the Council's IT infrastructure development project, HK\$nil (2018: HK\$197,894) for the good practices in quality assurance project, HK\$3,000,000 (2018: HK\$3,000,000) for the daily maintenance and regular upgrading of the QR, HK\$423,096 (2018: HK\$1,178,142) for the quality enhancement supporting scheme, and HK\$nil (2018: HK\$519,494) for the review of accreditation criteria and standards.

24. 關連方交易 (續)

(iii) 截至二零一九年三月三十一日止年度，在本局的總收入中，約22%（二零一八年：19%）來自向政府提供服務，約11%（二零一八年：14%）來自向其他政府相關實體提供服務。所有服務均屬正常業務運作，並已按照本局的費用徵收政策及條例訂明的費用一覽表徵收費用。

(iv) 由二零一一年九月一日起，本局與香港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辦公室。

(v) 截至二零一九年三月三十一日止年度，香港政府還分別為本局的第三期資訊科技基礎建設項目提供了400,000港幣（二零一八年：港幣1,840,000元）的資金。另外，政府為質量保證項目提供了港幣零元（二零一八年：港幣197,894元）及就日常運作和定期資歷名冊升級提供了港幣3,000,000元（二零一八年：港幣3,000,000元），為質量提升支援項目提供了港幣423,096元（二零一八年：港幣1,178,142元），及為評審標準和準則審核提供了港幣零元（二零一八年：港幣519,494元）的資金。

Analysis of Expenditure 支出分析

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

	2019 HK\$ 港幣	2018 HK\$ 港幣
STAFF COSTS 員工成本		
Salaries 薪金	53,095,076	53,563,191
Allowances and other staff costs 津貼及其他員工成本	7,625,591	6,800,018
	60,720,667	60,363,209
ADMINISTRATIVE EXPENSES 行政費用		
Auditor's remuneration 核數師酬金	287,385	164,300
Bank charges 銀行手續費	12,286	11,147
Cleaning 清潔費	450,524	439,172
Community relations 社區關係	42,940	25,180
Consultancy fees 顧問費	643,968	823,275
Depreciation 折舊	3,164,008	2,427,531
Incidental expenses 雜項支出	72,902	7,450
Insurance 保險費	298,016	288,978
Legal advisory fees 法律諮詢費	290,931	78,200
Membership fee 會員費	131,351	70,670
Overseas visits and conferences 海外出訪和會議	896,631	478,851
Periodicals, newspapers and books 期刊、報紙和書本	11,458	4,048
Photocopying 影印費	27,122	27,944
Postage 郵費	28,637	29,406
Printing 印刷費	103,010	70,975
Publicity 宣傳費	339,460	453,608
Recruitment and training 招聘及培訓	41,344	36,461
Rent and rates 租金和差餉	303,120	212,606
Repairs and maintenance 維修及保養費	468,606	720,583
Securities transaction charges 證券買賣費用	61,393	3,010
Security 保安費	328,391	286,040
Stationery and consumables 文具和消耗品	330,290	289,051
Telephone and facsimile 電話和傳真費用	373,586	541,406
Tools and equipment 工具和設備	3,292,575	2,574,975
Transport and travelling 交通費	81,632	35,583
Utilities 水、電費	174,234	181,255
Work related research 工作相關調研	225,443	126,847
	12,481,243	10,408,552



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

For the year ended 31 March 2019 截至二零一九年三月三十一日止年度

	2019 HK\$ 港幣	2018 HK\$ 港幣
DIRECT ACCREDITATION/CONSULTANCY COSTS 直接評審/顧問成本		
Accreditation costs 評審成本	7,947,310	9,334,594
Qualifications Register costs 資歷名冊成本	1,987,724	1,963,199
	9,935,034	11,297,793
COUNCIL MEETING AND COMMITTEE EXPENSES 本局會議及委員會支出		
Air passages 機票	470,400	409,319
Honorarium payments 酬金付款	260,000	251,881
Hotel accommodation 酒店住宿費	80,258	136,928
Working lunches and dinners 公務午飯和晚飯支出	168,477	168,005
Subsistence allowance 零用金	24,050	33,150
Transport and miscellaneous expenses 交通費和雜費	25,100	34,790
	1,028,285	1,034,073
TOTAL EXPENDITURE 支出總額	84,165,229	83,103,627



Appendix 附錄

Terms of Reference of Committees

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。





Appendix

附錄

Finance Committee (FC)

Terms of Reference

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

財務委員會

職權範圍

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



Appendix 附錄

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。





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