

**FROM QUALITY ASSURANCE TO  
QUALITY ENHANCEMENT AND  
EXCELLENCE**

**2019 - 20**  
**ANNUAL REPORT**





## 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 (HKQF) 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

17  
1  
2020

HKCAAVQ Council Member Professor Bjørn Stensaker was invited to make a presentation at our Roundtable.

評審局大會成員Bjørn Stensaker教授於評審局圓桌會議2020任主講嘉賓。

<https://www.hkcaavq.edu.hk/en/events/hkcaavq-roundtable-2020>



15  
1  
2020

HKCAAVQ Spring Luncheon 2020  
2020評審局新春午宴

<https://www.hkcaavq.edu.hk/en/events/hkcaavq-sp>



4  
12  
2019



HKCAAVQ was invited by the Korean Skills Quality Authority (KSQA) to speak at the 2019 International Forum on TVET in Seoul.

評審局獲邀在韓國質素保證機構KSQA於首爾舉行的職業技術教育與培訓國際論壇發言。

<https://www.hkcaavq.edu.hk/en/events/hkcaavq-invited-to-speak-at-the-international-forum-on-tvet-in-seoul>



6  
12 2019

Spring-luncheon-2020



Mr Albert Chow, Executive Director of HKCAAVQ, was a panelist at the Applied Education Forum hosted by Federation for Self-financing Tertiary Education (FSTE) and Our Hong Kong Foundation (OHKF).

評審局總幹事周慶邦先生在由自資高等教育聯盟及團結香港基金合辦的「應用教育論壇」上發言。

<https://www.hkcaavq.edu.hk/en/events/hkcaavq-speaks-at-fste-ohkf-applied-education-forum>



29  
11 2019



HKCAAVQ renewed the Memorandum of Cooperation (MoC) with the Tertiary Education Quality and Standards Agency, Australia (TEQSA).

評審局與澳洲高等教育品質標準局續簽協議備忘錄。

<https://www.hkcaavq.edu.hk/en/events/hkcaavq-renews-memorandum-of-cooperation-with-teqsa>

26

11 2019

HKCAAVQ was invited to speak at the QAPHE-organised International Symposium in Tokyo, Japan.

評審局獲QAPHE邀請於日本東京舉行的國際論壇任主講嘉賓。

<https://www.hkcaavq.edu.hk/en/events/hkcaavq-invited-to-give-keynote-speech-at-qaphe-international-symposium-in-tokyo>



12-14

11 2019

HKCAAVQ was invited to present at the Asia-Pacific Education Workshop in Hanoi, Vietnam.

評審局獲邀出席於越南河內舉行的「亞太經濟合作

<https://www.hkcaavq.edu.hk/en/events/hkcaavq-workshop-at-hanoi>



10

10 2019



Organised by the Qualifications Framework Secretariat and the Education Bureau, and co-organised by HKCAAVQ, the Seminar provided updates on the indication of CAT information on the Qualifications Register (QR) and good practices in the use of QF credit in CAT arrangement. 由資歷架構秘書處及教育局主辦，評審局合辦的資歷學分應用及學分累積及轉移講座，提供有關資歷學分轉移的最新發展資訊，分享在資歷學分框架下的良好作業模式。

<https://www.hkcaavq.edu.hk/en/events/edb-qfs-jointly-host-seminar-on-use-of-qf-credit-and-credit-accumulation-and-transfer>

24-25

10 2019

ific Economic Cooperation (APEC) Online  
組織網上教育工作坊2019」，並發表演說。  
invited-to-present-at-apec-online-education-

Led by Executive Director Mr Albert Chow, HKCAAVQ's delegation participated in the Quality Beyond Boundaries Group (QBBG) Meeting hosted by SkillsFuture Singapore (SSG).

在評審局總幹事周慶邦先生帶領下，代表團到新加坡出席由新加坡未來技能局舉辦的QBBG會議。

<https://www.hkcaavq.edu.hk/en/events/hkcaavq-participates-in-qbbg-meeting-2019>



23

7 2019



The Hong Kong Jockey Club (HKJC) officially launched the Hong Kong Jockey Club Membership Hospitality Academy. It was the first of its kind in Hong Kong to operate in collaboration with a provider the hospitality programmes at QF Level 5 accredited by HKCAAVQ.

香港賽馬會正式成立會員款客事務學院。這是本港首個合辦營運款客相關並獲評審局頒發第五級資歷級別課程的營辦者。

<https://www.hkcaavq.edu.hk/en/events/hkcaavq-invited-to-officiate-at-hkjc-membership-hospitality>

25-26

6 2019

Mr. Albert Chow, Executive Director of HKCAAVQ, was invited to present at the Forum on QF collaborations in Greater Bay Area. To implement the Outline of the Development Plan for Guangdong-Hong Kong-Macao Greater Bay Area, the Department of Education of Guangdong Province invited representatives from government departments and experts to participate in the Forum.

為貫徹落實《粵港澳大灣區發展規劃綱要》，廣東省教育廳邀請多位政府部門代表和專家在粵港澳大灣區資歷框架合作研討會上作交流。評審局總幹事周慶邦先生獲邀在會上作專家報告。

<https://www.hkcaavq.edu.hk/en/events/hkcaavq-speaks-at-greater-bay-area-qualifications-framework-discussion-forum>



20

6 2019

HKCAAVQ co-organised FSTE Conference 2019 "Higher Education for Next Decade", in celebration of the 25th Anniversary of the FSTE. The conference was co-organised by HKCAAVQ and the Department of Education, Guangdong Province, to discuss the development of higher education in the Greater Bay Area and to celebrate the alliance's 25th anniversary.

<https://www.hkcaavq.edu.hk/en/events/fste-conference-2019>





21  
**5** 2019

HKCAAVQ was invited to attend the Opening Ceremony of Corporate Tech Academy Network (CTAN), co-founded by six corporations.

評審局獲邀出席由六所成員機構合辦的企業技術學院網絡之開幕禮。

<https://www.hkcaavq.edu.hk/en/events/hkcaavq-invited-to-corporate-tech-academy-network>

2019 with the theme of "Developing  
Education for FSTE 25th anniversary.

「發展為題的自資高等教育聯盟周年會

ts/hkcaavq-co-organises-fste-



# CHAIRMAN'S MESSAGE

## 主席序言

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



It is my great pleasure to share with you what HKCAAVQ has accomplished over the past year and the direction ahead. Publication of this Annual Report is of special meaning as we celebrate the 30th Anniversary of HKCAAVQ.

First, the new Strategic Plan 2019-2023 was published and took effect from 1 October 2019. This is the 2nd cycle of strategic plan during my term as the HKCAAVQ Council Chairman. Thanks to the former Strategic Planning Task Force. The new plan sees a significant number of new objectives and strategies under the refined strategic directions. This came after the Council's enhanced system of annual progress reports and introduction of a mid-term review since the 2015-2019 cycle which enabled timely health-check and adjustments to the actions plan. One of the important strategies outlined in the Strategic Plan 2019-2023 is the development and conduct of governance and management review in the coming four years. This along with other strategies are expected to further demonstrate the organisational capability in our provision of high quality services and support to the education and training community in the pursuance of continuous quality enhancement and excellence.

In this anniversary year, the Secretariat has put up a [designated webpage](#) section on HKCAAVQ website. I invite you to take a look at the highlights of activities organised, the small publication for the 30th anniversary titled "Growth in Our Footprints", as well as the collections of historical photos and publications of our organisation. As we look back at these records, with familiar names and faces therein, we are again inspired and deeply encouraged by many of them who devoted much of their wisdom, strengths and time in the work of HKCAAVQ and the education and training sector in Hong Kong Special Administrative Region (SAR) and beyond. HKCAAVQ is proud to partake in this remarkable journey of quality assurance development. Once again, we express our heartfelt gratitude to their invaluable contributions.

我非常高興能夠與各位分享香港學術及職業資歷評審局(評審局)在過去一年的工作成果及來年的發展方向。今次發表的工作報告具有特殊意義，因正值評審局成立三十周年的誌慶。

評審局早前已公布《2019-2023年策略發展計劃》，計劃於2019年10月1日起生效。這是我作為評審局主席任期內第二份策略發展計劃，在此我衷心感謝策略發展計劃專責小組各成員。在新一份計劃的策略方向上，我們作出微調，加入多個新工作目標及策略。評審局可綜合過往的執行經驗而擬定這個週期的計劃，乃建基於2015-2019年間更完善的周年進度報告，和2017年新引入的中期檢討，以定期檢視進度和適時調整行動方案。在新一份計劃中，我們其中一項重要工作是在未來四年內完成對評審局的機構管治和管理檢討。這項檢討是首次進行，對展示評審局的機構組織能力，極為重要。我們期待透過這項檢討，加上其他新措施和計劃，進一步提升評審局對教育和職專培訓的服務，以支援營辦者持續提升質素、邁向卓越。

在這三十周年的誌慶，我們在評審局網站增設了專項網頁，記錄各項慶祝活動花絮、三十周年紀念特刊、過往多年的活動照片和刊物等，我們誠邀各位瀏覽[相關網頁](#)。當我們回頭看這些紀錄的點滴，當中許多熟悉的名字和臉孔，他們過去曾為評審局的工作，以及整個教育和培訓界別貢獻他們的智慧、力量和時間，他們志向遠大、無私付出、令人敬佩。作為評審局的一份子，我很榮幸能與他們並列，於質素保證發展中寫下其中的里程碑。對於他們傑出的貢獻，評審局再次衷心致謝。



Since our scope of work was expanded in 2007 to cover both academic and vocational and professional education and training (VPET), more attention has been directed to facilitating the understanding of VPET providers about the values of Qualifications Framework and the underpinning QA system.

Recently, we have embarked on high-level exchanges with key QA agencies in the areas of VPET in Asia. We are hopeful that this will be taken forward with the signing of memorandum of understanding with a key QA agency in VPET and new collaborative opportunities.

Human resource development is crucial to the long-term sustainability of Hong Kong economy. What is gaining more prominence in respect of human resource strategies is the changing demand of expertise and knowledge in the era of Industrial Revolution 4.0. By sharing insight and perspective with QA agencies in VPET, we strive to keep abreast of the new developments and translate new ideas into innovative application of our accreditation approach to better support the advancement of VPET provision.

Education is going through dramatic change. Many are asking the questions: how can we prepare learners for jobs that have not yet been created, to use new technologies that have yet to be invented, to tackle real-life challenges in an increasingly dynamic, interconnected world. The outbreak of COVID-19 pandemic serves as a catalyst to expedite the change. New opportunities also come with the change. Micro-credentials, work-based learning and assessment, applied degrees, vocationally oriented education at higher levels, emergence of more online programmes, etc. are issues of mutual interest among the QA community. As a QA agency, we endeavour to embrace the challenges, and seek continuous improvement. Most importantly, we will maintain close dialogue and collaborations with our stakeholders local and afar in order that the education provision is adapted to the change and remains of high relevance to tomorrow's need.

As we navigate through a new normal in the COVID-19 epidemic situation, I wish you are staying healthy and very well.

**Ir Dr Alex CHAN, BBS**  
Chairman

自2007年起，評審局的法定職能擴展至涵蓋學術及職業專才教育。及後，評審局更著力推廣資歷架構的功能和價值，增進職專教育和培訓機構對資歷架構的認識，以及對評審局在資歷架構下質素保證工作的了解。

近年，我們與亞洲地區具規模的職專教育質量保障機構積極開展高階、戰略性交流，並期待即將簽訂諒解備忘錄，進一步推進區域內職專教育的發展，尋求新的合作機會。

人力資源發展對香港經濟的長遠、可持續發展，至關重要。在工業革命4.0時代，企業對人力資源需求的新趨勢，無論是人才的技能和知識領域方面，正在擺脫舊有框框、力求不斷革新。通過與職專教育質量保障機構的交流及資訊互享，評審局希望能更掌握各地職專教育發展的更新方向，並致力將新思維融入我們嚴謹的評審程序和作業模式，以加強支援職專教育的急速發展。

教育正在經歷巨大的改變。人們問：我們的教育如何能夠提供人才應付未來始出現的工作？如何能夠教授學生掌握未來才發明的技術？如何能夠在日益複雜、相互關聯的世界中，應對現實生活的種種挑戰？新型冠狀病毒病的疫情發展，催生、加劇這些改變，亦帶來新的機遇。微證書、工作為本學習與評核模式、應用學位、高階職專教育，以及網上課程的普及等等，都是國際間質素保證機構共同關心的議題。作為一所質素保證機構，我們將竭力應對挑戰、持續提升質素。更重要的是，我們與本地以至海外持份者會保持緊密溝通、攜手合作，確保我們的教育能回應改變，與時並進，迎向未來。

在疫情發展以來而形成的新常態下，我樂見各位對教育和培訓的正面、積極支持。在這新的一年，我祝願各位身體健康、事事順景。

評審局主席  
陳兆根博士BBS

# EXECUTIVE DIRECTOR'S REPORT

## 總幹事報告

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



The year of 2019/20 has been an intensive year of challenges and opportunities for our organisation and the community at large. The development of COVID-19 pandemic around the world has posed unprecedented challenges.

At HKCAAVQ, our continuous quality enhancement availed us the first ever opportunity to improve quality assurance practices and pave the way for virtual site visit meetings in conducting accreditation. In the process, we developed the critical IT strategies, identified the possible solutions and risks, and pilot the best available options with due diligence. After the organisational capability was assured, we reached out to accreditation panels and engaged our operators in detailed planning and discussions as early as possible in each and every exercise. This approach assisted in building mutual understanding and supporting change management efforts on all sides. In response to our suggestion, most accreditation panels and operators were more than willing to adapt to the new arrangement. At the time of reporting, I am pleased to share that most of the accreditation exercises were able to proceed as scheduled and by and large ran smoothly. We owed the accreditation panels and operators our deep gratitude and appreciation. Admittedly, what we and our stakeholders learnt from the experience was that conducting accreditation through virtual site visits require well-planned process and vigilant monitoring which often led to identification and resolution of critical issues prior to the virtual site visits.

2019/20年度是充滿挑戰和機遇的一年。2019冠狀病毒病疫情嚴峻，為全球帶來前所未有的挑戰。

評審局一貫強調持續提升質素，我們努力不懈，終能抓緊初次機會提升質素保證作業模式，為採用網上實地考察的評審操作奠下基礎。在構建過程中，我們先建立關鍵的資訊科技結構和策略，繼而尋求可行解決方案和釐清相關風險，我們進行測試更是孜孜不息，務求取得最佳方案。在確保機構的組織能力穩當後，評審局積極向評審小組解說，並聯絡各營辦者，旨在對每項評審活動進行詳細籌劃，亦儘早讓評審小組和營辦者參與其中。此協作方式有助參與評審活動的各方建立互諒互信，更好支援各方在變更管理上的工作。我們樂見大多數的評審小組及營辦者信納和配合新的評審操作安排。我十分高興地向大家報告，於過去一年，大部分評審活動均能按原定時間及工作流程進行、順利完成。為此，我們對評審小組以及各營辦者的配合和信賴，衷心感謝。誠然，評審局與各評審活動參與者在籌劃以至評審程序中，深切體會到，採用網上實地考察的評審操作得以順利推進，有賴詳細籌劃，並在實地考察日期前，評審小組所辨別有關課程質素的關鍵事宜，已由課程營辦者一方提前解決。

With effect from 1 October 2019, we embarked on the new Strategic Plan 2019-2023. The new cycle of strategic plan was a result of consolidating past accomplishments, self-reflection, stakeholder engagement and making necessary adjustments to strategic directions. In the strategic plan, HKCAAVQ has outlined the objectives and strategies how we realise the mission and vision and continue to meet the expectations of our stakeholders taking into account the remit of HKCAAVQ under the HKCAAVQ Ordinance (Cap. 1150).

One of the strategies underpinning the strategic plan is to enhance support to operators, specialists and staff in the context of facilitating quality assurance, quality enhancement and excellence in education and training.

On local front, HKCAAVQ joined hands with the Qualifications Framework Secretariat (QFS) in implementing the indication of QF Credit for Learning Programmes at QF Levels 5 to 7 on the Qualifications Register (QR) under the Education Bureau (EDB)'s initiative. The implementation timeframe was announced in June 2019. HKCAAVQ was commissioned to provide training workshops to support the operators.

自2019年10月1日起，評審局的2019-2023年策略發展計劃正式開啟。評審局經過綜合過往推行計劃的績效、機構內部檢討及諮詢持份者意見，和對發展方向適時作出必要調整後，訂定新一期的策略發展計劃。在計劃中，評審局勾勒出在《香港學術及職業資歷評審局條例》(第1150章)下就其職能所引伸的使命和願景，將以何目標和策略實施計劃，以符合法例各項要求和持份者的期望。

策略發展計劃下，其中有關優化對營辦者、評審局專家及人員的支援，在教育及培訓的質素保證工作方面，助他們持續提升質素，追求卓越。

評審局在本地的工作方面，積極配合教育局的教育及培訓政策措施，與資歷架構秘書處攜手合作，推動有關資歷架構第5至第7級課程在資歷名冊上展示資歷學分的計劃。教育局已於2019年6月公布實施時間表。評審局獲委託並提供培訓工作坊予各營辦者，以支援他們實施有關計劃。

In support of the Quality Assurance System for the Recognition Scheme (QASRS) under the Security and Guarding Services Industry Authority (SGSIA), HKCAAVQ organised a series of training workshops for providers of basic security training programmes. The workshops aim to help the training providers familiarise with our accreditation standards and process. It is of relevance to the training providers, as basic security training programmes accredited by HKCAAVQ would be deemed as meeting the standards of QASRS. Following the workshops, interested providers opted to undergo the collective accreditation approach by HKCAAVQ between mid-2019 and end-2020.

In October 2019, HKCAAVQ announced the new service for accreditation of locally delivered joint programmes under the Hong Kong Qualifications Framework (HKQF). At the initial stage, this service is for joint programmes leading to awards jointly conferred and delivered in Hong Kong by two institutions as award granting bodies and operators. Information on the approach and additional evidence requirements are provided to facilitate the operators.

HKCAAVQ endeavours to contribute to the development of quality assurance in the region and around the world. By invitation, we spoke at the Forum themed Collaborations on Qualifications Framework (QF) in the Greater Bay Area, and exchanged views and experience with representatives from the government departments and education and training institutions in the region. The Forum came one day after the signing of Letter of Intent on QF Co-operation between Hong Kong and Guangdong.

Built upon the long-term collaborative relationship between Hong Kong and Macao, and with prior approval of Secretary for Education, HKCAAVQ was commissioned by higher education institutions in Macao to conduct programme reviews under the revised Higher Education Law of the Macao Special Administrative Region. We cherished the mutual understanding and trust that both sides established over the years and would strive to facilitate and support the continuous quality enhancement of the higher education in Macao.

HKCAAVQ is committed to supporting the promotion and development of quality VPET. In recent years, we have reached out to the Korean Skills Quality Authority and the SkillsFuture Singapore, and embarked on strategic conversations with the two agencies with a view to exploring new collaborative opportunities in VPET.

為支援保安及護衛業管理委員會(SGSIA)下的保安培訓課程認可計劃質素保證系統(QASRS)的推行，評審局舉辦了一系列培訓工作坊，對象為提供基礎保安培訓課程的營辦者。工作坊旨在令營辦者了解評審局的評審標準及程序，這對計劃申請評審服務的營辦者尤其必需，原因是通過評審局評審的基礎保安培訓課程會獲認為符合QASRS的標準。工作坊過後，有興趣申請評審的營辦者相繼決定於2019年中至2020年底期間，參與以集體形式進行評審。

評審局於2019年10月推出全新的資歷架構下本地聯頒資歷課程評審服務。在首階段，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。評審局已公布有關評審方法及額外證據要求的資訊，予營辦者參考。

評審局一向對區域以至全球的質素保證工作的發展，積極支持，不遺餘力。我們獲邀在粵港澳大灣區資歷框架論壇演講，以資歷框架的協作為題，與粵港澳大灣區各政府部門代表、教育及培訓界別代表交流經驗、交換意見。是次論壇在香港與廣東省簽署粵港資歷框架合作意向書後第二日舉行。

在香港與澳門已建立的長期友好合作關係的基礎上，經教育局局長事先批准，評審局獲澳門高等教育院校委託，遵照澳門特區政府經修訂的高等教育行政法規，替此等院校進行課程評鑑。我們珍視在過去一段時間建立起的相互了解及信任，會盡力協助及支持澳門高等教育的持續質素提升。

評審局一貫支持有質素的職業專才教育的推廣和發展。近年我們與韓國質素保證機構KSQA及新加坡未來技能局展開高階、策略性商討，探索雙方在職業專才教育發展方面的合作機會。



As a member of the Quality Beyond Boundaries Group (QBBG), HKCAAVQ was invited to participate in the QBBG Annual Meeting 2019 organised by the SkillsFuture Singapore. The meeting enabled in-depth discussions on latest developments of education and training, as well as sharing of insights and perspectives among QBBG member agencies.

When the COVID-19 pandemic and related issues posed unparalleled challenges to many, we worked together with the QBBG and other QA networks to share good practices and experience, and support close and constructive dialogue among the member agencies. A resource page was incorporated into the issue 18 of HKCAAVQ Newsletter for reference by local and international stakeholders. Looking ahead, while traditional delivery and norms have been challenged, we remain confident that QA agencies and the education and training institutions will hold fast our goal of quality education and seek ways to work together in establishing the new normal.

2020 marked the 30th anniversary of HKCAAVQ. We are fortunate that the contributions and accomplishments by many forerunners of quality assurance have been bestowed upon HKCAAVQ. This reaffirms our commitment and determination to quality.

With your continuous support, we look forward to facing the challenges and serving the community together.

**Albert H P CHOW**  
*Executive Director*

評審局作為「質素無邊界」網絡的成員，獲邀參與由新加坡未來技能局舉辦的「質素無邊界」網絡年度會議2019。會議期間，各質素保證機構代表就當前的教育及培訓最新發展形勢，作深入討論，各機構代表亦分享其對質素保證未來方向的想法和透視分析。

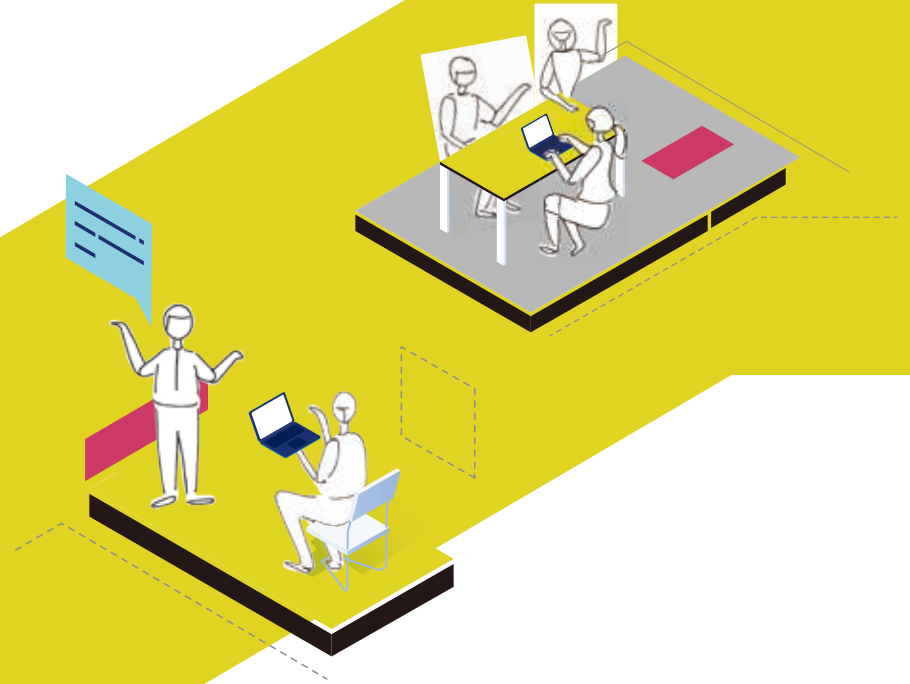
新型冠狀病毒病的疫情發展，對各地人民造成廣泛、巨大的影響，可謂空前。此期間，我們與「質素無邊界」網絡及其他質素保證機構網絡彼此支援，互相分享良好作業模式和實務經驗，推動成員機構之間緊密、具建設性的互動協作。評審局在第18期的《評審局通訊》中載列相關資源頁，供本地及國際間的廣大持份者參考。展望未來，傳統授課模式及課堂學習常規正受嚴峻挑戰，評審局卻仍然抱持信心，期望質素保證機構、教育及培訓機構將繼續堅持優質教育的目標，相互協力，尋求創新，以應對新常態下的挑戰。

2020年是評審局成立三十周年的誌慶。評審局得以建立起穩固根基，實有賴多年來在教育及培訓的質素保證界別的先驅們，他們超卓的貢獻及睿智，成就了現今的評審局。為此，我們深感慶幸，這亦強化我們對質素的堅持和承擔。

感謝您的支持，我們期望與大家一起沉著應對挑戰、共同服務社會。

**周慶邦**  
*總幹事*

## 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). The HKCAAVQ took on responsibility for the vocational sector and statutory roles as the Accreditation Authority and Qualifications Register Authority under the Hong Kong Qualifications Framework under the Accreditation of Academic and Vocational Qualifications Ordinance (Chapter 592).

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

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

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 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：

|  |   |
|--|---|
| <b>1.</b> 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；   |
| <b>2.</b> Promote the methods and practices of conducting accreditation tests;   | 推廣進行評審考核的方法和實務；   |
| <b>3.</b> Disseminate information on standards of learning programmes;   | 發布關於進修計劃的標準的資料；   |
| <b>4.</b> Establish relationships with accreditation QA bodies; 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；  |
| <b>5.</b> Conduct seminars, conferences and other forms of instructional/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；  |
| <b>6.</b> Conduct or commission research into the maintenance or monitoring of 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；  |
| <b>7.</b> Perform functions outside Hong Kong with the prior approval of the Secretary for Education.  | 在教育局局長事先批准下，在香港以外地區執行職能。  |
| 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:                | 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：   |
| <ul style="list-style-type: none"> <li>– Qualifications and Accreditation Committee (QAC)</li> <li>– Finance Committee (FC)</li> <li>– Personnel and Administration Committee (PAC)</li> </ul> | <ul style="list-style-type: none"> <li>– 資歷及評審委員會</li> <li>– 財務委員會</li> <li>– 人事及行政委員會</li> </ul> |

Council Term 大會任期

1 October 2019 – 31 March 2020

2019年10月1日至2020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 Chen Chung-nin, SBS, JP

陳仲尼先生, SBS, JP

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 Esmond Lee Chung-sin, JP (from 2 October 2019)

李忠善先生, JP (由2019年10月2日起)



Executive Director of HKCAAVQ

評審局總幹事

Mr Albert Chow Hing-pong

周慶邦先生

NON-LOCAL  
MEMBERS  
非本地成員



Professor James Calleja



Ms Jane von Dadelszen



Professor Zita Fahmi



Dr Bryan Maguire



Professor Bjørn Stensaker

LOCAL MEMBERS  
本地成員



Mr Anthony Chan Tung-shan  
陳東山先生



Professor Chetwyn Chan Che-hin  
陳智軒教授



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



Ms Margaret Cheng Wai-ching  
鄭惠貞女士



Professor Ronald Chung Chi-kit  
鍾志杰教授



Professor Pong Ting-chuen  
龐鼎全教授



Professor Isabella Poon Wai-yin  
潘偉賢教授



Professor Qiu Han-qin  
邱漢琴教授



Ms Edith Shih  
施熙德女士



Ms Candy Tam Lai-chuen, MH  
譚麗轉女士, MH



Professor Paul Tam Kwong-hang, JP  
譚廣亨教授, JP



Mr Wilfred Wong Kam-pui, JP  
黃錦沛先生, JP



Professor Ricky Wong Ngok-shun  
黃岳順教授

|                       | <b>Council</b><br>評審局大會   | <b>Qualifications and Accreditation Committee (QAC)</b><br>資歷及評審委員會 | <b>Finance Committee (FC)</b><br>財務委員會 | <b>Personnel and Administration Committee (PAC)</b><br>人事及行政委員會 |
|-----------------------|---|---|--|---|
| Local Members<br>本地成員 | Ir Dr Alex Chan Siu-kun, BBS<br>Council Chairman<br>陳兆根博士, BBS<br>主席              | ●   |  | ●   |
|                       | Mr Rock Chen Chung-nin, SBS, JP<br>Council Vice-chairman<br>陳仲尼先生, SBS, JP<br>副主席 | ●   | ●                                      |   |
|                       | Mr Anthony Chan Tung-shan<br>陳東山先生  | ●   |  | Deputy Chair<br>副主席   |
|                       | Professor Chetwyn Chan Che-hin<br>陳智軒教授   | ●   |  | ●   |
|                       | Ir Francis Cheng Cho-ying, MH<br>鄭祖瀛先生, MH  | ●   | Chair<br>主席                            |   |
|                       | Ms Margaret Cheng Wai-ching<br>鄭惠貞女士  | ●   |  | Chair<br>主席   |
|                       | Professor Ronald Chung Chi-kit<br>鍾志杰教授   | ●   |  | ●   |
|                       | Professor Pong Ting-chuen<br>龐鼎全教授  | Chair<br>主席   | ●                                      |   |
|                       | Professor Isabella Poon Wai-yin<br>潘偉賢教授  | Deputy Chair<br>副主席   |  | ●   |
|                       | Professor Qiu Han-qin<br>邱漢琴教授  | ●   | ●                                      |   |
|                       | Ms Edith Shih<br>施熙德女士  | ●   | Deputy Chair<br>副主席                    |   |
|                       | Ms Candy Tam Lai-chuen, MH<br>譚麗轉女士, MH   | ●   |  | ●   |

|                            | <b>Council</b><br>評審局大會   | <b>Qualifications and Accreditation Committee (QAC)</b><br>資歷及評審委員會 | <b>Finance Committee (FC)</b><br>財務委員會 | <b>Personnel and Administration Committee (PAC)</b><br>人事及行政委員會 |
|----------------------------|---|---|--|---|
|                            | Professor Paul Tam Kwong-hang, JP<br>譚廣亨教授, JP  | ●   | ●                                      |   |
|                            | Professor Ricky Wong Ngok-shun<br>黃岳順教授   | ●   |  | ●   |
|                            | Mr Wilfred Wong Kam-pui, JP<br>黃錦沛先生, JP  | ●   |  | ●   |
| Non-Local Members<br>非本地成員 | Professor James Calleja   | ●   |  | ●   |
|                            | Ms Jane von Dadelszen   | ●   | ●                                      | ●   |
|                            | Professor Zita Fahmi  | ●   | ●                                      |   |
|                            | Dr Bryan Maguire  | ●   | ●                                      |   |
|                            | Professor Bjørn Stensaker   | ●   |  | ●   |
| Ex-officio Members<br>當然成員 | Mr Esmond Lee Chung-sin, JP<br>Deputy Secretary for Education<br>(Representing the Permanent Secretary for Education) | ●   | ●                                      | ●   |
|                            | 李忠善先生, JP<br>教育局副秘書長<br>(教育局常任秘書長代表)  |   |  |   |
|                            | (from 2 October 2019)<br>(由2019年10月2日起)   |   |  |   |
|                            | Mr Albert Chow Hing-pong<br>Executive Director  | ●   | ●                                      | ●   |
|                            | 周慶邦先生<br>總幹事  |   |  |   |



Council Term 大會任期  
1 April 2019–30 Sept 2019  
2019年4月1日至  
2019年9月30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  
路沛翹先生, JP

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 Rex Chang Wai-yuen, JP (until 26 August 2019)  
鄭偉源先生, JP(至2019年8月26日)



Executive Director of HKCAAVQ  
評審局總幹事  
Mr Albert Chow Hing-pong  
周慶邦先生

NON-LOCAL  
MEMBERS  
非本地成員



Professor James Calleja



Ms Jane von Dadelszen



Professor Zita Fahmi



Dr Bryan Maguire



Professor Bjørn Stensaker



LOCAL MEMBERS  
本地成員



Professor Chetwyn Chan Che-hin  
陳智軒教授



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



Ms Margaret Cheng Wai-ching  
鄭惠貞女士



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 Pong Ting-chuen  
龐鼎全教授



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潘偉賢教授



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Professor Paul Tam Kwong-hang  
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Mr Wilfred Wong Kam-pui, JP  
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|                          | Mr Roger Thomas Best, JP<br>Council Vice-chairman<br>路沛翹先生, JP<br>副主席 | ●   | Chair<br>主席                            |   |
|                          | Professor Chetwyn Chan Che-hin<br>陳智軒教授                               | ●   |  | ●   |
|                          | Ir Francis Cheng Cho-ying<br>鄭祖瀛先生                                    | ●   | Deputy Chair<br>副主席                    |   |
|                          | Ms Margaret Cheng Wai-ching<br>鄭惠貞女士                                  | ●   |  | Deputy Chair<br>副主席   |
|                          | Professor Hau Kit-tai, BBS, MH, JP<br>侯傑泰教授, BBS, MH, JP              | ●   |  | ●   |
|                          | Professor Paul Lam Kwan-sing, SBS, JP<br>林群聲教授, SBS, JP               | ●   | ●                                      |   |
|                          | Professor Pong Ting-chuen<br>龐鼎全教授                                    |   | Chair<br>主席                            | ●   |
|                          | Professor Isabella Poon Wai-yin<br>潘偉賢教授                              |   | Deputy Chair<br>副主席                    | ●   |
|                          | Ms Edith Shih<br>施熙德女士  | ●   |  | ●   |
|                          | Professor Paul Tam Kwong-hang, JP<br>譚廣亨教授, JP                        | ●   | ●                                      |   |
|                          | Ms Candy Tam Lai-chuen, MH<br>譚麗轉女士, MH                               | ●   |  | ●   |
|                          | Mr Wilfred Wong Kam-pui, JP<br>黃錦沛先生, JP                              | ●   |  | Chair<br>主席   |

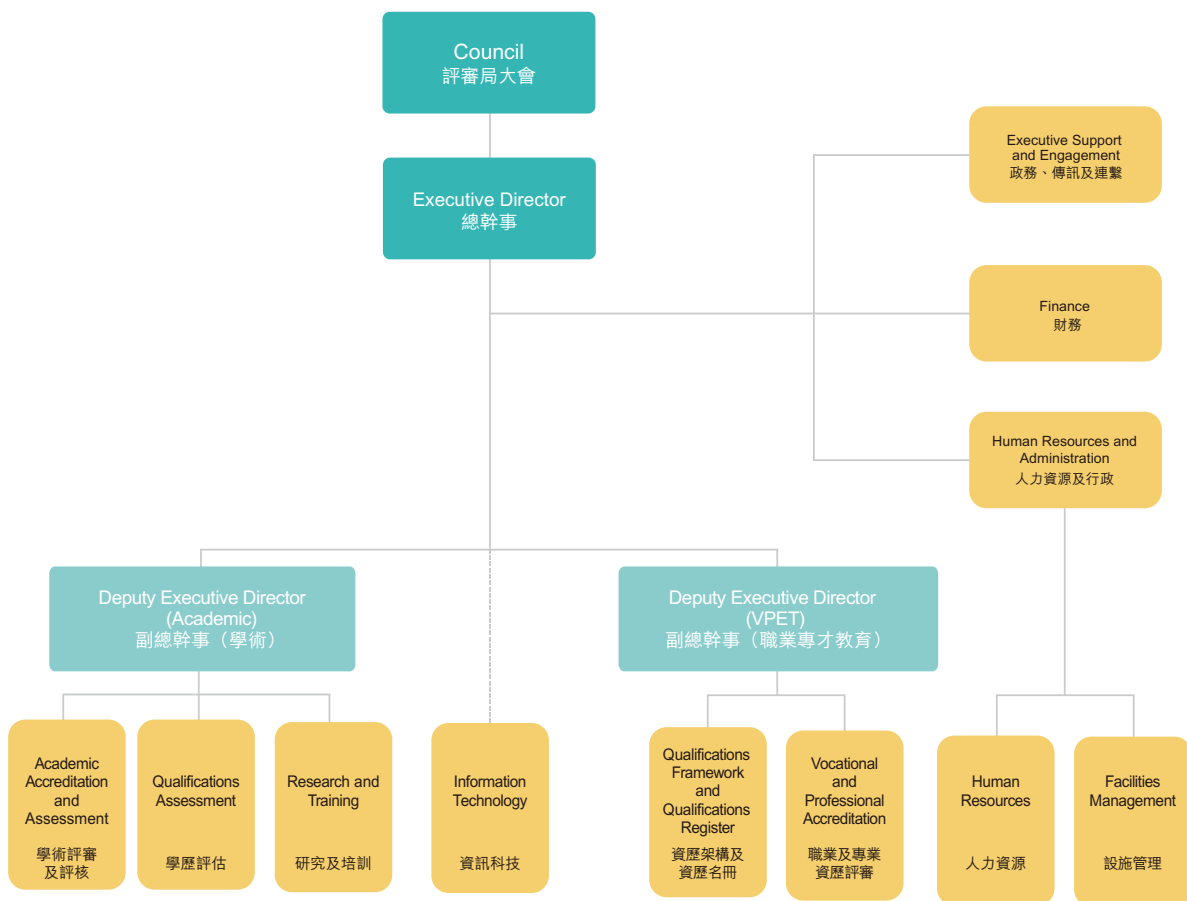
|                            | <b>Council</b><br>評審局大會   | <b>Qualifications and Accreditation Committee (QAC)</b><br>資歷及評審委員會 | <b>Finance Committee (FC)</b><br>財務委員會 | <b>Personnel and Administration Committee (PAC)</b><br>人事及行政委員會 |
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| Non-local Members<br>非本地成員 | Professor James Calleja   | ●   |  | ●   |
|                            | Ms Jane von Dadelszen   | ●   | ●                                      | ●   |
|                            | Professor Zita Fahmi  | ●   | ●                                      |   |
|                            | Dr Bryan Maguire  | ●   | ●                                      |   |
|                            | Professor Bjørn Stensaker   | ●   |  | ●   |
| Ex-officio Members<br>當然成員 | Mr Rex Chang Wai-yuen, JP<br>Deputy Secretary for Education<br>(Representing the Permanent Secretary for Education) |   |  |   |
|                            | 鄭偉源先生, JP<br>教育局副秘書長<br>(教育局常任秘書長代表)<br>(until 26 August 2019)<br>(至2019年8月26日)                                     | ●   | ●                                      | ●   |
|                            | Mr Albert Chow Hing-pong<br>Executive Director<br><br>周慶邦先生<br>總幹事  | ●   | ●                                      | ●   |

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 2020, the Secretariat has 87 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2020年3月31日，評審局秘書處共有87名全職員工。

### ORGANISATION CHART

#### 組織圖



Remarks: Currently Information Technology unit is under the ED purview and will be under one of the DEDs when they are on board.

備註：資訊科技部目前由總幹事管理。副總幹事履新後，將接替管理該部門。

# IMPLEMENTATION OF STRATEGIC PLAN

## 策略發展計劃推行概況

To better inform our stakeholders about the various strategic development of HKCAAVQ, we would share about the implementation of Strategic Plan 2019-2023 in this designated section moving forward.

In this new strategic plan cycle, HKCAAVQ aims to be and are working relentlessly towards a globally recognised and leading regional quality assurance body.

In the next few years, we would actively seek to further strengthen collaborations with the Qualifications Framework Secretariat (QFS) and support the promotion and development of vocational and professional education and training (VPET) under HKQF.

Facilitating and supporting the pursuance of quality enhancement and excellence by operators continues to be the focus of our accreditation work. Efforts are being made to introduce new initiatives including applying the HKCAAVQ's Four-stage Quality Assurance Process under HKQF in an innovative manner in tandem with the latest developments in education and training landscapes.

At the Council level, a plan for the first conduct of governance and management review was adopted by the Council with a task force to be established in September 2020.

On regional engagement, we have embarked on dialogue with four quality assurance agencies with the remit on higher education and VPET, and are about to conclude the collaborations agreement with the signing of Memorandum of Understanding in second half of 2020.

HKCAAVQ Strategic Plan 2019-2023 is made available here: <https://www.hkcaavq.edu.hk/en/about-us/HKCAAVQ-Strategic-Plan-2019-23>.

我們今後會在評審局年報闡出此部份，特向各持分者公布推行《2019-2023年策略發展計劃》的概況。

在此策略發展計劃週期，評審局繼續以爭取國際肯定、在區內作為領先的質素保證機構之一為工作目標，並會努力不懈，發揮自身優勢。

在未來幾年，評審局會積極加強與資歷架構秘書處合作，支持及促進香港的職業與專業教育及培訓，在資歷架構下蓬勃發展。

在評審工作方面的焦點，評審局一向著重輔助及支援營辦者持續提升質素、追求卓越。在此前提下，評審局正致力研究新方案，包括在資歷架構下四階段質素保證程序的應用方面有否新考量，能更切合教育及培訓界別的最新發展趨勢。

為追求更高的管治及管理水平，評審局大會已採納工作計劃，研究及首次進行管治及管理檢討，並擬於2020年9月成立專責小組。

在區域連繫工作方面，評審局先後與四間專責審察高等教育及職專教育質素的質素保證機構進行策略層面的洽談，可望於2020年下半年擬備及簽訂諒解備忘錄，開展合作計劃。

有關評審局策略發展計劃2019-2023，請瀏覽：<https://www.hkcaavq.edu.hk/zh/about-us/HKCAAVQ-Strategic-Plan-2019-23>。

# 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 listed in 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 or full reports of accreditation outcomes are published on the HKCAAVQ website to help learners make an informed decision on their studies.

## Major Developments

### Consultancy Work in Macao SAR

Since the promulgation of the revised Higher Education Law of the Macao Special Administrative Region in 2018, HKCAAVQ has been in contact with and providing capacity building opportunities to higher education institutions (HEIs) in Macao to help them understanding the opportunities brought about by the implementation of the Higher Education Quality Evaluation System (System) in Macao.

In 2019, HKCAAVQ has engaged in the programme reviews for one HEI in Macao under the System. During the reporting period of 2019/20, HKCAAVQ was invited by HEIs in Macao to provide programme review consultancy services for bachelor's degree and postgraduate degree programmes in various academic disciplines in 2020 and 2021. HKCAAVQ met with the senior management of HEIs to discuss their plans for meeting the requirements and timeline for external evaluation as set out in the rules and regulations of Macao Higher Education Law. We look forward to more opportunities for contributing to the quality enhancement of higher education in Macao.

評審局根據其評審標準及準則，評審學術及職業專才教育課程，以確保獲資歷架構認可的課程及其營辦者達到基本標準，方可載列於資歷名冊。

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

## 主要發展

### 在澳門的顧問服務工作

自澳門特別行政區政府於2018年頒佈修訂高等教育法，評審局隨即展開與澳門高等院校（「院校」）的聯繫，並提供能力培訓機會，幫助院校了解澳門實施高等教育素質評鑑制度（「制度」）所帶來的機遇。

在2019年，評審局根據該制度為澳門一所院校審視課程。而在2019/20年度期間，評審局亦獲澳門院校邀請，在2020至2021年度為多個的學士學位和研究生學位課程，提供課程審視顧問服務。評審局與院校管理層會面，討論符合澳門高等教育法規定的外部評鑑要求的計劃和時間表。評審局期望日後有更多機會，為提升澳門高等教育質素作出貢獻。

## Quality Assurance Online Knowledgebase (QAOK)

Funded by the Quality Enhancement Support Scheme (QESS) of EDB, the Quality Assurance Online Knowledgebase (QAOK) was launched by HKCAAVQ in 2017 as an electronic platform containing examples of good practices identified from local and international Quality Assurance (QA) community. QAOK serves to disseminate good practices in the community for institutions and operators to improve QA processes.

HKCAAVQ has been updating and keeping QAOK an up-to-date knowledgebase for the QA community and for the public to access. QAOK is currently hosting a board spectrum of over 160 good practices under 28 designated topics including but not limited to *Institutional Governance and Management*, *Online and Blended Education*, *Transnational Education*, *Quality Assurance and Enhancement System*, *Programme Development and Approval Processes*, *Teaching Quality and Staff Development*, *Enhancing the Student Learning Experience*, and *Global Engagements: Strategies and Current Developments*. Recently, the following three good practices have been uploaded to QAOK.

- (1) A standing committee for ensuring the proper conduct of General Education (Topic: Programme Development)
- (2) Guidelines and checklists for the design and implementation of General Education (Topic: Programme Development)
- (3) Applying multiple methods for evaluating GE courses (Topic: Student Assessment)

## 質素保證網上知識庫

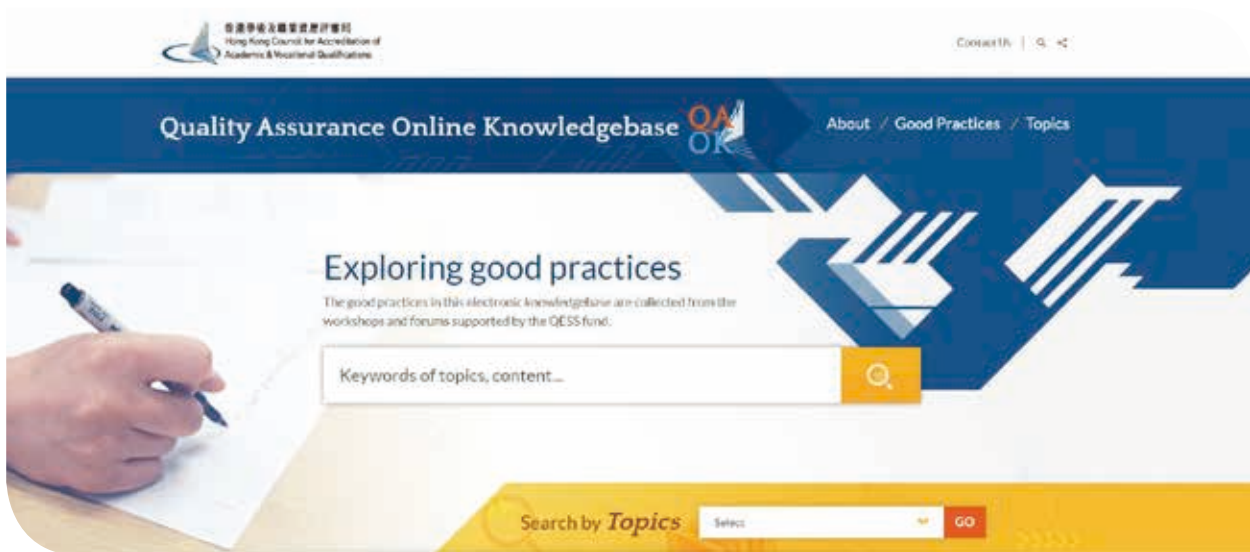
評審局獲教育局轄下「質素提升支援計劃」資助，於2017年2月推出質素保證網上知識庫，以電子平台模式彙集本地及海外質素保證的良好作業模式例子，並在院校及課程營辦者層面推廣優良作業模式，讓質素保證的相關程序得以改進。

評審局一直定期更新質素保證網上知識庫，務求令知識庫的內容與時並進，讓質素保證界別的同儕及社會大眾能夠使用。目前，知識庫在28個特定主題下共收錄有超過160項良好作業模式的例子，主題包括院校管治與管理、網上及混合式教學、跨國教育、質素保證及提升、課程發展及審批程序、教學質素及師資發展、提升學生學習體驗、國際聯繫的策略及當前發展等等。最近，知識庫亦新增了三項優良作業模式的例子，內容是關於通識教育的課程發展和學生評核。

- (1) 確保通識教育正確推行的常設委員會(主題：課程發展)
- (2) 就通識教育的設計及實施提供指引及清單(主題：課程發展)
- (3) 應用不同方式評估通識教育課程(主題：學生評估)

To continue to support the development of a quality culture in the educational sector, HKCAAVQ will carry on with the updating, maintenance and development of QAOK by engaging and communicating with internal and external stakeholders in the QA and education communities. Meanwhile, evaluation of the effectiveness of QAOK to achieve its objectives will be conducted regularly through various means such as on-line survey and workshops. QAOK can be accessed via this [link](#). Visits and feedbacks are much welcomed.

評審局為繼續支持教育界發展質素保證文化，會透過與質素保證和教育界的持份者溝通和聯繫，不斷更新和擴展質素保證網上知識庫。同時，評審局亦會透過不同的形式，例如網上問卷調查和工作坊，定期評估知識庫的成效。歡迎瀏覽[質素保證網上知識庫](#)並提供寶貴意見。



# ACADEMIC ACCREDITATION

## 學術評審

HKCAAVQ provides an extensive range of academic accreditation services, including accreditation of programmes offered by post-secondary institutions at postgraduate, degree and sub-degree levels, and non-local learning programmes (NLP) registered or exempted from registration under the Non-local Higher and Professional Courses (Regulation) Ordinance (Cap 493). 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.

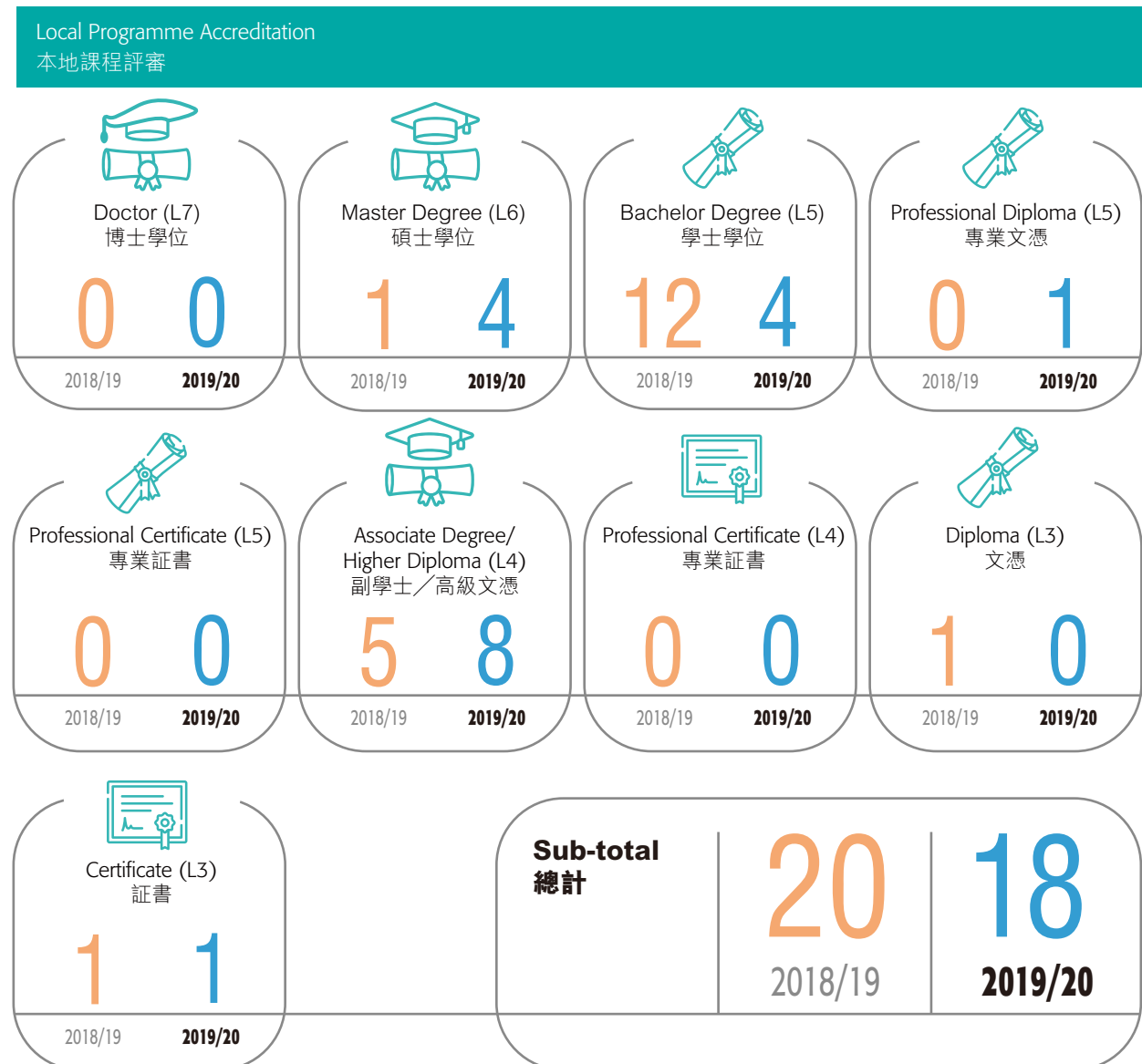
評審局提供一系列的學術評審服務，範圍包括本港專上院校的本科或以上及副學士課程，及在《非本地高等及專業教育(規管)條例》(第493章)定義下已向非本地課程註冊處處長(處長)辦理註冊或申請豁免註冊的非本地課程。除此之外，評審局亦為有意向政府取得《專上學院條例》(第320章)註冊資格的院校，及有意申請私立大學名銜的院校進行院校評審。

### Key Figures

### 主要數字

#### Comparison of Breakdown of Academic Programmes Accredited or Re-accredited in 2018/19 and 2019/20

#### 2018/19及2019/20年度學術評審和覆審的課程分類




Local Programme Re-accreditation  
本地課程覆審

| 2018/19 | 2019/20 |   | Sub-total<br>總計  |    |
|---------|---------|---|---|----|
| 0       | 1       | Doctor (L7) 博士學位                              |   |    |
| 0       | 4       | Master Degree (L6) 碩士學位                       |   |    |
| 12      | 7       | Bachelor Degree (L5) 學士學位                     | 2018/19   | 18 |
| 4       | 29      | Associate Degree/Higher Diploma (L4) 副學士／高級文憑 |   |    |
| 1       | 0       | Advanced Diploma (L4) 高等文憑                    |   |    |
| 1       | 3       | Diploma (L3) 文憑                               | 2019/20   | 44 |

Non-Local Programme Accreditation  
非本地課程評審

| 2018/19 | 2019/20 |                           | Sub-total<br>總計  |    |
|---------|---------|---------------------------|---|----|
| 10      | 7       | Bachelor Degree (L5) 學士學位 |   |    |
|         |         |                           | 2018/19   | 10 |
|         |         |                           | 2019/20   | 7  |

Non-Local Programme Re-accreditation  
非本地課程覆審

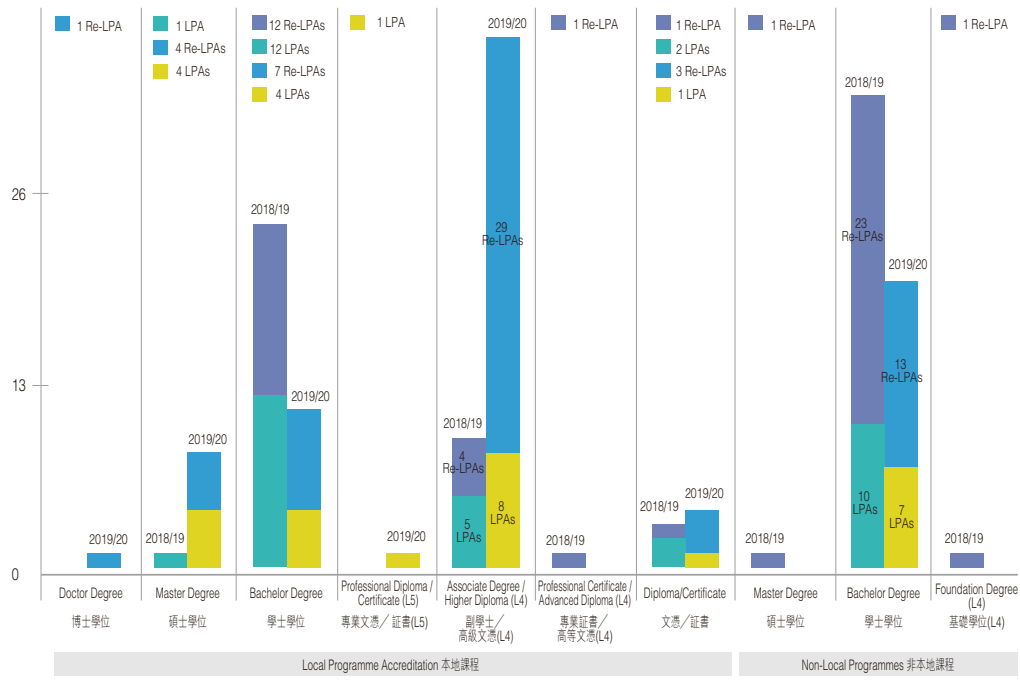
| 2018/19 | 2019/20 |                             | Sub-total<br>總計  |    |
|---------|---------|-----------------------------|---|----|
| 1       | 0       | Master Degree (L6) 碩士學位     |   |    |
| 23      | 13      | Bachelor Degree (L5) 學士學位   |   |    |
| 1       | 0       | Foundation Degree (L4) 基礎學位 |   |    |
|         |         |                             | 2018/19   | 25 |
|         |         |                             | 2019/20   | 13 |

|   |                     |           |           |
|---|---------------------|-----------|-----------|
|  | <b>Total<br/>總計</b> | <b>73</b> | <b>82</b> |
|   |                     | 2018/19   | 2019/20   |

### Comparison of Breakdown of Academic Programmes Accredited or Re-accredited in 2018/19 and 2019/20 2018/19及2019/20年度學術評審和覆審的課程分類

LPA: Learning Programme Accreditation 課程評審

Re-LPA: Learning Programme Re-accreditation 課程覆審





**Comparison of Breakdown of Initial Evaluation Exercises in 2018/19 and 2019/20**  
2018/19及2019/20年度初步評估分類



| 2018/19             | 2019/20   |                   |
|---------------------|-----------|-------------------|
| 0                   | 0         | Level 4 - 6 第4至6級 |
| <b>Sub-total 總計</b> | 2018/19 0 | 2019/20 0         |



| 2018/19             | 2019/20   |             |
|---------------------|-----------|-------------|
| 0                   | 0         | Level 6 第六級 |
| 1                   | 2         | Level 5 第五級 |
| 0                   | 0         | Level 4 第四級 |
| <b>Sub-total 總計</b> | 2018/19 1 | 2019/20 2   |

### Comparison of Number of Programme Area Accreditation Exercises and Number of Programme Areas in 2018/19 and 2019/20

2018/19及2019/20年度學科範圍評審數字

| Programme Area Accreditation 學科範圍評審               |  |   |
|---|--|---|
| 2018/19   | 2019/20  |   |
| 1 (2 programme areas)<br>1 (2個學科範圍)               | 0  | ◀ Level 6 第六級   |
| 1 (1 programme area)<br>1 (1個學科範圍)                | 1 (1 programme area)<br>1 (1個學科範圍)               | ◀ Level 5 第五級   |
| <b>2</b> (3 programme areas)<br><b>2</b> (3個學科範圍) | <b>1</b> (1 programme area)<br><b>1</b> (1個學科範圍) | ◀  <b>Total 總計</b> |

### Comparison of Number of Periodic Institutional Review Exercises and Number of Programme Areas involved in 2018/19 and 2019/20

2018/19及2019/20年度機構定期覆審數字

| Periodic Institutional Review 機構定期覆審              |   |   |
|---|---|---|
| 2018/19   | 2019/20   |   |
| 1 (2 programme areas)<br>1 (2個學科範圍)               | 1 (7 programme areas)<br>1 (7個學科範圍)               | ◀ Level 5 第五級   |
| <b>1</b> (2 programme areas)<br><b>1</b> (2個學科範圍) | <b>1</b> (7 programme areas)<br><b>1</b> (7個學科範圍) | ◀  <b>Total 總計</b> |

In 2019/20, HKCAAVQ conducted Learning Programme Accreditation (LPA) for a total of 18 local programmes and 7 non-local programmes, and Learning Programme Re-accreditation (re-LPA) for 44 local programmes and 7 non-local programmes.

在2019/20年，評審局完成了18個本地課程及七個非本地課程的評審，並為44個本地課程及七個非本地課程完成覆審。

When compared with the previous year, there was no significant change in the number of local programmes accredited. There was however an increase in the number of local programmes re-accredited, because of a 29-programme re-accreditation exercise conducted for one operator during the reporting period.

與去年相比，本年度本地課程評審的數目並未有顯著改變，本地課程覆審數目則明顯上升，主要因為有一所院校同時進行29個課程的覆審。

There was a decrease in the total number of non-local programmes accredited and re-accredited when compared with the previous year due to the discontinuation of 10 non-local programmes.

另外，今年度非本地課程評審及覆審的數目較去年下跌，當中涉及部分院校停辦共10個非本地課程。

Programme Area Accreditation (PAA) and Periodic Institutional Review (PIR) exercises were conducted in 8 programme areas for two institutions.

在此年度內，評審局亦為兩所院校進行涉及八個學科範圍的學科範圍評審及機構定期覆審。

# 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 (NGO), professional bodies and commercial corporations of different scales.

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。

### Key Figures

This year marked a fruitful year for vocational and professional accreditation. A total of 21 Initial Evaluations (IE) were completed and 135 learning programmes were accredited or re-accredited.

### 主要數字

報告期內，評審局完成了21項新營辦者的初步評估及總共135項課程評審及覆審的工作。

### Breakdown of vocational programme accreditation and re-accreditation

完成初步評估的新營辦者、課程評審及課程覆審的職業資歷課程數目

| QF Level<br>資歷級別      | Number of IE<br>初步評估數目 |         | Number of LPA<br>課程評審數目 |         | Number of Re-LPA<br>課程覆審數目 |         |
|-----------------------|------------------------|---------|-------------------------|---------|----------------------------|---------|
|                       | 2018/19                | 2019/20 | 2018/19                 | 2019/20 | 2018/19                    | 2019/20 |
| QF Level 6<br>資歷架構第6級 | —                      | —       | —                       | 2       | —                          | —       |
| QF Level 5<br>資歷架構第5級 | 1                      | 3       | 2                       | 4       | 4                          | —       |
| QF Level 4<br>資歷架構第4級 | 3                      | 7       | 14                      | 17      | 19                         | 5       |
| QF Level 3<br>資歷架構第3級 | 9                      | 6       | 33                      | 33      | 60                         | 29      |
| QF Level 2<br>資歷架構第2級 | —                      | 2       | 23                      | 13      | 90                         | 17      |
| QF Level 1<br>資歷架構第1級 | 3                      | 3       | 10                      | 12      | 75                         | 3       |
| Total<br>總數           | 16                     | 21      | 82                      | 81      | 248                        | 54      |

In the year 2019/20, the number of newly accredited operators increased when compared with the last year. Some accredited operators undertook IE at a higher QF Level than their previously approved IE status. For example, the Training Centre of Ngong Ping 360 Limited undertook an IE exercise at QF Level 4 and The Hong Kong Jockey Club College at QF Level 5.

Moreover, a number of newly accredited operators come from the security industry. With effect from 1 January 2019, basic security training programmes accredited by HKCAAVQ are deemed as meeting the standards of Quality Assurance System for Recognition Scheme (QASRS) of the Security and Guarding Services Industry Authority (SGSIA). During the reporting period, a total of eight accreditation exercises for basic security training programmes were conducted under the collective accreditation approach, three of which involved IE for new operators.

During the reporting period, while the number of newly accredited programmes remained relatively similar, the number of learning programmes re-accredited declined. This was due to the large scale re-accreditation exercises conducted for the Employees Retraining Board in 2018/19.

During the year, a broad spectrum of operators had sought HKCAAVQ's accreditation, including government units, statutory bodies, NGOs, operators offering in-house learning programmes and in the school sector, etc.

於2019/20年，初步評估的數目較去年上升。當中有已獲評審資格之營辦者，為營辦更高資歷架構級別的課程申請進行另一次初步評估。例如昂坪360有限公司訓練中心和香港賽馬會學院，它們分別完成資歷架構第4級及第5級的初步評估。

此外，有一部分新營辦者來自保安服務業。由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「保安培訓課程認可計劃質素保證系統」(QASRS)標準。於報告期內，評審局以集體評審形式為八個基本護衛培訓課程進行了評審。當中有三個新營辦者同時進行了初步評估的評審。

於報告期內，課程評審的數目與去年相若。課程覆審的數目則較去年下跌，主要是評審局於去年為僱員再培訓局進行大型的課程覆審。

去年有來自不同界別的營辦者申請評審，包括政府部門、法定機構、非政府組織、提供內部培訓的機構及來自學界的營辦者等。



## Accreditation with Government Units

The Immigration Service Institute of Training and Development of the Immigration Department of the Hong Kong Special Administrative Region (HKSAR) was granted the IE status at QF Level 5. At the same time, its induction programme for Immigration Officers pitched at QF Level 5 and a staff continuous development programme at QF Level 4 were accredited. This is the third disciplinary unit of the HKSAR Government to have its induction programme recognised under QF.

HKCAAVQ accredited the Certificate for Commercial Crime Investigation Course for Investigators at QF Level 3 and the Professional Certificate for Commercial Crime Investigation Course for Supervisors at QF Level 4 from the Support and Training Section (Commercial Crime Bureau, Crime Wing, Hong Kong Police Force). The two programmes are in-house training programmes for investigators and supervisors respectively.

## Accreditation of Member Organisation under Statutory Body

The Hong Kong International Aviation Academy Limited was a newly established member organisation of the Airport Authority Hong Kong, and also a statutory body under the Airport Authority Ordinance (Cap. 483). It was granted the IE status at QF Level 4 and its two learning programmes in the area of management and operation of the aviation industry were accredited at QF Levels 3 and 4 respectively.

## Accreditation of NGO

A combined IE and LPA exercise was completed for the Po Leung Kuk Academy of Professional Education. The newly established Academy aims to provide professional education and training programmes in the interdisciplinary areas of education, social services and health care. Three learning programmes related to early childhood education were accredited at QF Level 4 and are expected to be launched in 2020.

## 為政府部門進行評審

香港特別行政區入境事務處的入境事務學院獲得資歷架構第5級的初步評估資格。同時，其入境事務主任的入職課程和一個員工持續發展課程亦分別獲得資歷架構第5級和第4級的課程評審資格，成為第三支提供資歷架構認可入職課程的紀律部隊。

評審局為訓練及支援組(香港警務處刑事部，商業罪案調查科)，和其資歷架構第3級的商業罪案調查(調查人員)證書課程，以及資歷架構第4級的商業罪案調查(督導人員)專業證書課程進行評審。該兩個課程分別為調查人員及督導人員的內部培訓課程。

## 為法定機構進行評審

香港機場管理局是根據《機場管理局條例》(第483章)成立的法定機構。香港國際航空學院有限公司是香港機場管理局轄下新成立的機構，並獲得資歷架構第4級的初步評估資格。其兩個有關航空業管理及運作的課程亦分別獲得資歷架構第4級和第3級的評審資格。

## 為非政府組織進行評審

評審局為剛成立的保良局專業教育學院完成初步評估和課程評審。保良局以培訓教育、社會服務和衛生保健等專才為目標，提供相關領域的專業課程，並會於2020年開辦三個獲評審為資歷級別第4級的幼兒教育課程。



## Accreditation of In-house Learning Programme

A number of operators from different industries have applied accreditation for their in-house training programmes. For example, the Sa Sa Beauty Academy of Sa Sa Cosmetic Company Limited undertook a combined IE and LPA exercise at QF Level 2. This was the operator's first SCS-based in-house training programme accredited, covering both beauty and retail industries.

## Accreditation in the School Sector

The re-accreditation exercise with the Diploma Yi Jin (DYJ) at QF Level 3 was completed in March 2020. In addition to the 5 Core Courses and the centrally-developed Elective Course, Maths Plus, there are 187 Elective Clusters to be offered by the seven member institutions from 2020/21 academic year onwards.

## Programme Area Accreditation (PAA)

A PAA exercise covering the programme area "Law Enforcement and Security Studies" at QF Level 5 was conducted for the Hong Kong Police College. This is the first VPET operator having obtained PAA status at QF Level 5.

## 內部培訓課程評審

在報告期內，有來自不同行業的營辦者為其內部培訓課程申請評審。例如莎莎化粧品有限公司－莎莎美麗學院成功通過資歷架構第2級的初步評估及課程評審。其獲得評審資格的內部培訓課程為營辦者首個「能力為本」課程，內容涵蓋零售業及美容業。

## 學界評審

於2020年3月，評審局為資歷架構第3級之毅進文憑課程完成覆審。除五個必修科目和統一開發的延伸數學選修科目外，七所成員院校於2020/21學年將提供合共187個選修科目群組選擇。

## 學科範圍評審

香港警察學院通過學科範圍評審，獲得學科範疇「執法及保安」之學科範圍資歷架構第5級的評審資格。此為首個獲取學科範圍資歷架構第5級資格的職業及專業教育和培訓課程營辦者。





In addition to accreditation under the Four-stage Quality Assurance Process under HKQF, HKCAAVQ also provides other types of accreditation service in the VPET sector.

### Non-QF Accreditation Outside Hong Kong

A non-QF accreditation exercise for a learning programme delivered in Mainland China was conducted in September 2019. The learning programme is offered by a local accredited Operator, Apprentice Jockey's School of the Hong Kong Jockey Club in partnership with its subsidiary, Guangzhou HKJC Race Horse Training Limited. The purpose of the programme is to train in-house farrier in Mainland China.

除根據「四階段質素保證程序」進行評審外，評審局亦為職業專才教育和培訓界別提供其他評審服務。

### 香港境外之非資歷架構相關評審

2019年9月，評審局為一個非資歷架構相關進行課程評審。該課程由本地營辦者香港賽馬會見習騎師學校及其子公司廣州香港馬會賽馬訓練有限公司合作開辦，旨在培訓內部員工成為中國內地的正式釘甲匠。



### Accreditation of Assessment Agency (AA) for Recognition of Prior Learning (RPL)

An accreditation exercise was conducted with the Caritas Institute of Community Education (CICE) to accredit it as the AA for the RPL of the Beauty Industry. Upon completion of the accreditation and subsequent appointment by the Secretary for Education (SED), CICE became the seventh AA for operating RPL assessments. During the year, re-accreditation was also conducted with the HKU School of Professional and Continuing Education, Hong Kong Productivity Council and Vocational Training Council to re-accredit them as AA for the RPL of the Logistics, Manufacturing Technology (Tooling, Metals and Plastics), and Retail Industries respectively.

### 「過往資歷認可」評估機構評審

在通過評審和獲得教育局局長委任後，明愛社區書院成為第七間「過往資歷認可」評估機構，為美容業提供「過往資歷認可」服務。於報告期內，評審局亦為香港大學專業進修學院、香港生產力促進局及職業訓練局覆審，三間機構分別獲續任為物流業、製造科技業（模具、金屬及塑膠）及零售業「過往資歷認可」之評估機構。

## Accreditation of AA for Professional Qualifications

For expanding its scope of accreditation status as an AA for Professional Qualifications, an accreditation exercise was conducted with the Marine Department of the HKSAR Government. Upon completion of the accreditation and subsequent appointment by SED, a total of eight local Certificates of Competency at QF Levels 2 to 3 have been added to its existing scope and are recognised under HKQF.

## Accreditation of SCS-based programmes

Since the launch of the QF in 2008, the 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 2020, 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 57 SCS-based programmes for 10 industries. In view of increasing demand on elderly care service and the launch of the subsidy scheme for training by the Social Welfare Department, an increasing number of SCS-based programmes in the Elderly Care Service Industry were accredited.

For meeting the new arrangement of QASRS by the SGSIA, a total of 8 SCS-based programmes in the Security Services Industry sought HKCAAVQ's accreditation during the reporting period.

As at March 2020, a total of 456 SCS-based programmes (QF Levels 1–6) covering 18 industries are listed on the QR.

## 專業資歷評估機構評審

在通過評審和獲得教育局局長委任後，香港特別行政區政府海事處(海事處)於其專業資歷評估機構的評審資格內加入了八項本地合格證明書，獲評定為資歷架構第2級及第3級的專業資歷。

## 《能力標準說明》為本課程評審

資歷架構自2008年推出以來，教育局至今成立了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)。

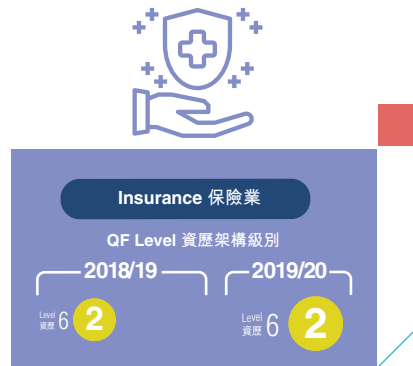
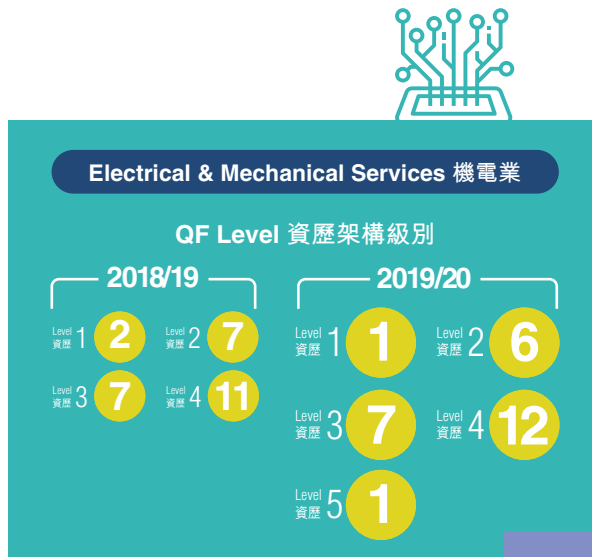
在報告期內，評審局共評審了57個「能力為本」課程，課程分別來自十個不同行業。因應社會對安老服務的需求日增及社會福利署推出的培訓資助計劃，安老服務業的「能力為本」課程數目較去年上升。

此外，為符合保安及護衛業管理委員會有關QASRS的新安排，共有八個保安服務業的「能力為本」課程申請評審。

截至2020年3月止，資歷名冊共載有456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。

**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)





## Moderation of SCS and Training Packages

In support of the development of the QF, HKCAAVQ conducts moderation of SCS and SCS-based Training Packages at the request of EDB. During the reporting period, HKCAAVQ moderated three sets of SCS for the Arboriculture and Horticulture, Jewellery and Logistics Industries respectively, as well as four sets of SCS-based Training Packages for the Beauty, Hairdressing and Security Services Industries.

## Major Developments

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

### Differentiation Approach to Learning Programme Accreditation Adopting Training Packages

Implementation of differentiation approach to accreditation has been extended to learning programmes adopting the Training Packages produced by the different ITACs. Learning programmes with contents based on one or more training packages would be considered for differentiation approach to accreditation, including paper review, and/or customised accreditation submission and/or variation in the validity period.

### QASRS Training Workshop

To facilitate potential operators to apply for accreditation, three tailor-made workshops on accreditation for QASRS programmes were conducted during the reporting period. The workshops provided an overview of the accreditation process and standards as well as the QASRS requirements. A total of 35 operators with more than 60 participants attended the three workshops.

### Accreditation of Local Joint Awards

Starting from October 2019, HKCAAVQ accepts applications for accreditation of locally delivered joint awards under the QF. The accreditation service is for joint programmes leading to awards which are jointly conferred and delivered in Hong Kong by two institutions as award granting bodies and operators.

## 《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，評審局共調適三套《能力標準說明》教材，它們分別來自樹藝及園藝業、珠寶業及物流業。此外，評審局亦調適了四套為來自美容業、美髮業及保安服務業的教材套。

## 主要發展

於過往一年，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，致力提升本地工作人口的競爭力，擔當著重要的角色。

### 為採用教材套的課程進行區別方式評審

以區別方式進行評審的安排，已涵蓋至採用教材套的課程。營辦者採用一套或以上由行業培訓諮詢委員會製作之教材套設計課程，評審局會考慮以區別方式進行課程評審，例如以審閱文件和個別個案方式決定所須提交的文件或給予更長的評審資格有效期。

### QASRS培訓工作坊

於報告期內，評審局為QASRS課程的營辦者特設三場工作坊，以協助營辦者了解評審過程和標準，以及QASRS的要求。共有35個營辦者派代表出席工作坊，參與人數超過60人。

### 本地聯頒資歷課程評審

由2019年10月起，評審局接受本地聯頒資歷課程的評審申請，使有關課程能獲得香港資歷架構認可。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。



## Future Development/Priorities

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

### Accreditation Plan on the Security Training Programmes under QASRS

Following the tailor-made workshops conducted on accreditation for QASRS programmes, four collective accreditation exercises are scheduled in September 2020, November 2020, January 2021 and March 2021 for operators who wish to obtain accreditation status for their basic security training programmes and be recognised under the QASRS. Tailor-made workshops will continue to be held in the next reporting period. For a more efficient accreditation process, a tailor-made Submission Form embedding the QASRS requirements has been launched. The differentiation approach will also be applied to operators who develop their programmes by adopting relevant Training Packages of the Security Services Industry.

### Accreditation Plan on AA

Apart from providing vocational and professional learning programmes accreditation, HKCAAVQ also supports the development of the HKQF through its provision of accreditation services for institutions, organisations or professional bodies for the purpose of serving as appointed assessment agencies under the Accreditation of Academic and Vocational Qualifications Ordinance (AAVQO) (Cap 592). To support the development, accreditation is planned for AA for new professional qualifications and RPL mechanism for new industries.

## 展望將來

來年評審局會繼續與各持分者合作，致力支持資歷架構及職業專才教育和培訓界別的發展。

### QASRS課程的評審計劃

繼去年舉行的三場QASRS課程的評審工作坊後，評審局為計劃申請評審以取得評審資格及符合QASRS要求的營辦者，安排了四個時段以集體評審，分別為2020年9月、2020年11月、2021年1月和2021年3月。於下一個報告期，評審局會繼續舉行有關評審和QASRS要求的工作坊。為使評審過程更有效率，評審局已製訂專為申請QASRS課程而設的評審表格。如營辦者於設計課程時已採用相關保安服務業教材套，評審局可以區別方式評審。

### 評估機構的評審計劃

除為職業及專業課程評審外，評審局亦於《學術及職業資歷評審條例》(第592章)下，為計劃申請成為受委任評估機構的組織、機構及其他團體，提供評估機構評審服務，以推動資歷架構的發展。來年評審局會為新的專業資歷評估機構，及新行業的「過往資歷認可」評估機構評審。

# 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 31 new applications, 317 annual returns and 143 applications for changes to registered non-local courses. 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：

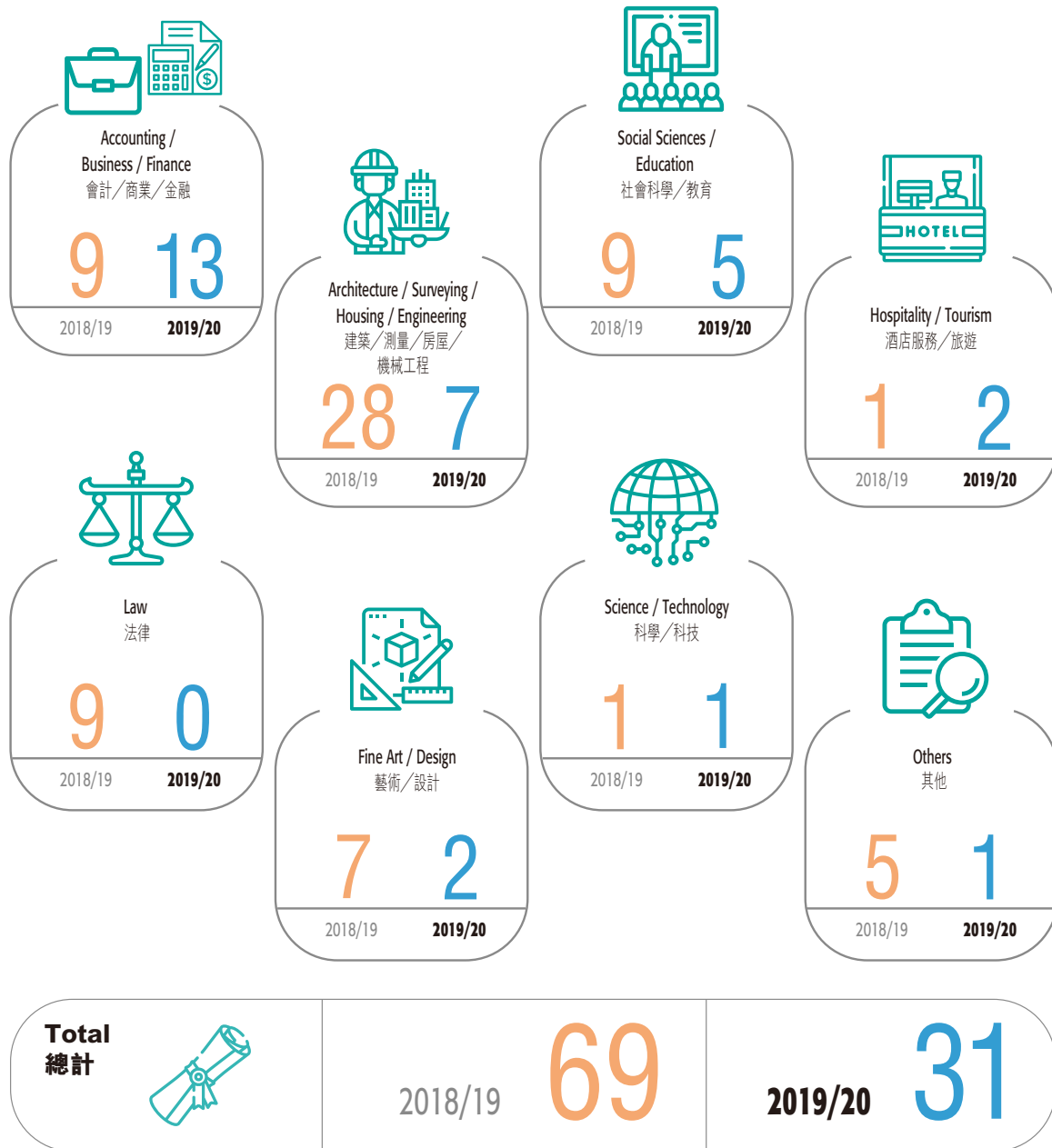
- (a) 就非本地課程能否符合《非本地高等及專業教育(規管)條例》(第493章)的要求成為註冊課程或獲豁免課程，向非本地課程註冊處處長提供專業意見。處長會就每項註冊及獲豁免註冊申請作最終決定。
- (b) 就課程能否註冊為持續進修基本可獲發還款項課程，向勞工及福利局提供專業意見。勞工及福利局會就每項申請作最終決定。
- (c) 受保險業監管局委託為「保險中介人素質保證計劃」轄下「持續專業培訓計劃」的唯一評核機構。
- (d) 受教育局委託，為「應用學習課程」提供質素保證服務。

### 非本地課程評核

本年度評審局評核了31項非本地課程註冊申請，317項周年申報及143項課程修改的申請。註冊申請的課程繼續以學士學位及碩士學位課程為主。

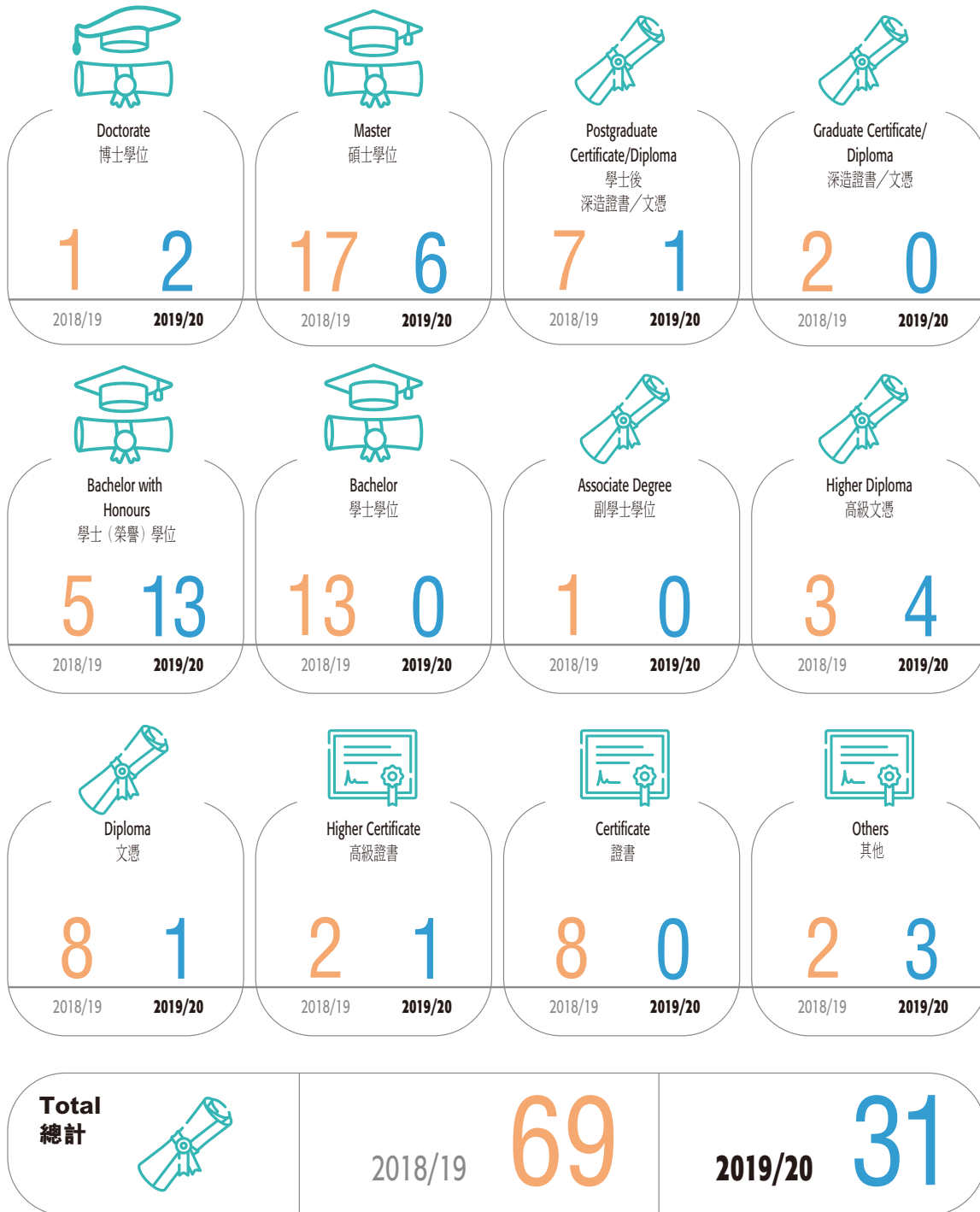
**Comparison of breakdown of new applications for non-local course assessment  
in 2018/19 and 2019/20 by discipline**

2018/19與2019/20年度非本地課程註冊申請數字 (按學術範疇分類)

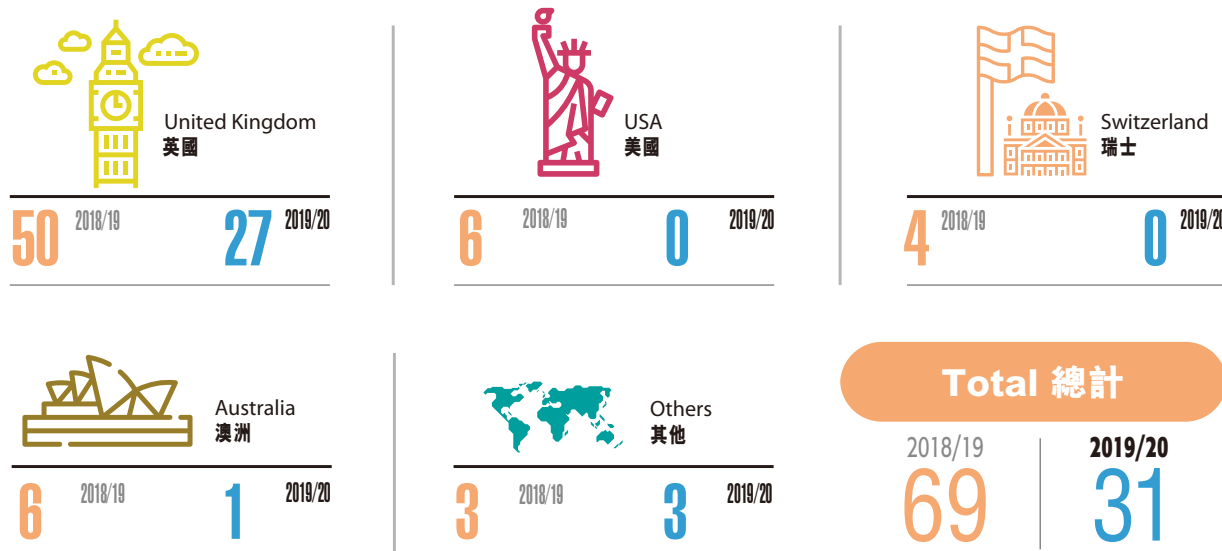


**Comparison of breakdown of new applications for non-local course assessment  
in 2018/19 and 2019/20 by level of study**

2018/19與2019/20年度非本地課程註冊申請數字(按資歷水平分類)



**Comparison of breakdown of new applications for non-local course assessment  
in 2018/19 and 2019/20 by geographic origin**  
2018/19與2019/20年度非本地課程註冊申請數字(按頒授資歷地區分類)



**Assessment of Continuing Education Fund (CEF) Courses**

**持續進修基金課程評核**

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

香港學術及職業資歷評審局(評審局)受勞工及福利局(勞福局)委託，評核持續進修基金可獲發還款項課程(可獲發還款項課程)並監察有關課程質素及關聯性。

This year, HKCAAVQ conducted 44 surprise audit visits and assessed 2,879 applications, including 2,104 applications for course registration, 565 applications for course amendment and 210 applications for course renewal upon expiry. The numbers for course registration and course amendment application represent an increase of 588% and 10% respectively.

評審局於本年度突擊審核巡查四十四間課程營辦者，並處理合共2,879項持續進修基金可獲發還款項課程相關的評核工作；當中包括2,104項新課程申請、565項課程修改申請及210項課程續期申請。而已收到的新課程申請及修改申請數量，較2018/19年度分別增加588%及10%。

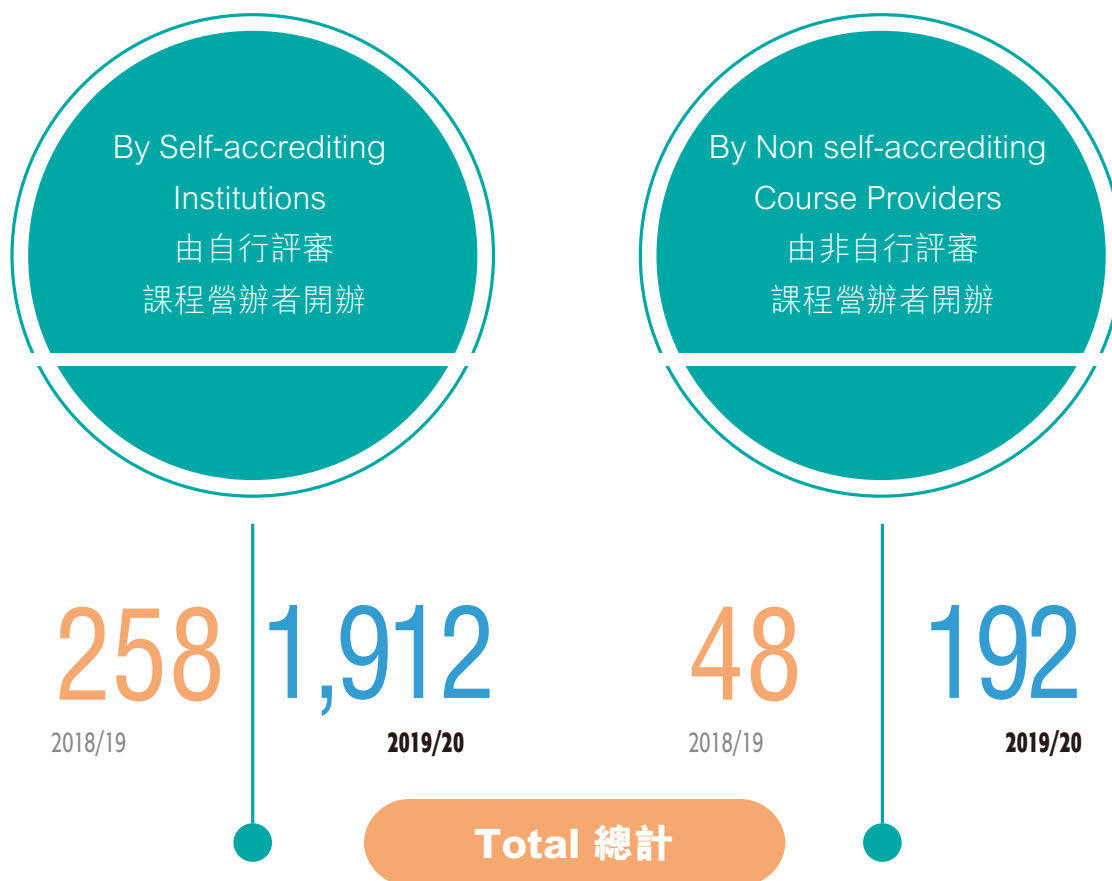


The number of audit visit conducted was less than that of last reporting period mainly due to the COVID-19 pandemic. The massive inflow of course registrations arose mainly from the implementation of newly implemented CEF Enhancement Measures effective from 1 April 2019. Under the CEF Enhancement Measures, all registered courses listed in the QR, on top of those registered courses previously fell within the eight specified CEF domains and listed in the QR, became eligible for CEF registration.

鑑於2019新型冠狀病毒病肆虐，本年度的突擊審核巡查的總數較往年為少。而自政府在2019年4月1日起推出一系列基金優化措施後，除了八大指定範疇課程外，所有資歷名冊內的資歷亦可申請成為基金課程，評審局亦因此於年內收到大量新課程申請。

### Comparison of applications for CEF registration in 2018/19 and 2019/20

### 持續進修基金可獲發還款項課程的新課程申請數字(2018/19年度及2019/20年度)



## Assessment of CPD Programmes

During the reporting period, 171 new assessment applications, 309 annual re-assessment applications and 185 change applications for Type 1 Qualified Continuing Professional Development (CPD) Activities for Licensed Insurance Intermediaries were processed. Compared to last year, the number of new application increased by 23.9%, and the number of re-assessment remained unchanged.

In addition to assessed Type 1 Qualified CPD Activities, 18 QF-recognised learning programmes categorised under the Insurance Industry were recognised as Type 3 Qualified CPD Activities for Licensed Insurance Intermediaries through the mechanism of direct recognition.

Vetting service for QF recognised learning programmes to be recognised as Type 4 Qualified CPD Activities was launched since November 2014. During the reporting period, there were two learning programmes recognised as such type.

To complement the Guideline on Continuing Professional Development for Licensed Insurance Intermediaries (GL24) issued by the Insurance Authority, HKCAAVQ published new sets of Guidance Notes on Assessment of Structured Type 1 Qualified CPD Activities for Licensed Insurance Intermediaries and Guidance Notes on Assessment of Type 1 Qualified E-learning Activities for Licensed Insurance Intermediaries in December 2019 and March 2020 respectively. The assessment service for e-learning CPD activities was also launched along with the publication of the new Guidance Notes.

## 持續專業培訓課程評核

在報告期內，就持牌保險中介人第1類合資格的持續專業培訓活動，評審局已完成171項新課程評核申請、309項周年覆核申請及185項改動申請。與去年同期比較，新課程評核申請上升23.9%，而周年覆核申請數目相同。

除透過評核服務獲批准成為持牌保險中介人合資格第1類持續專業培訓活動外，共有18個屬保險業的經資歷架構認可課程，透過現有機制直接獲認可為持牌保險中介人第3類合資格的持續專業培訓活動。

自2014年11月起，經資歷架構認可的課程可透過查核服務，申請成為持牌保險中介人第4類合資格的持續專業培訓活動。在報告期內，有2個相關課程獲得認可。

為配合由保險業監管局發佈的《持牌保險中介人持續專業培訓指引》(指引24)，評審局分別於2019年12月及2020年3月發佈了《持牌保險中介人第1類合資格的持續專業培訓活動(有系統的活動)評核指引》及《持牌保險中介人第1類合資格的持續專業培訓活動(電子學習活動)評核指引》。隨新指引推出，電子學習活動的評核服務已開放接受申請。

## Breakdown of assessed CPD programmes for IA

經評核的保險中介人持續專業進修課程數目



## Quality Assurance Services

HKCAAVQ continues to be commissioned by EDB to quality assure the delivery of Applied Learning (ApL) courses which are offered to senior secondary school students. Quality assurance visits were conducted for 10 of the ApL courses for the 2019-21 cohort. Course providers' self-evaluation for the 2017-19 cohort of 10 other ApL courses was also reviewed, identifying the good practices therein and providing recommendations for their continuous improvement.

## 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。評審局共為10個2019-21年度的應用學習課程實地考察；同時亦檢視10個2017-19年度課程的院校自評，從中讚許優良作業，並為其持續改善提出建議。

# 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. In the assessment report, HKCAAVQ offers 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。在評核報告中，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 2019–31 March 2020)

### 重要數字

*學歷評估個案申請來源*  
(2019年4月1日–2020年3月31日)

| 2018-19<br>Number 數目 | 2019-20<br>Number 數目 | Source of Application<br>申請來源  |
|----------------------|----------------------|--------------------------------|
| 135                  | 141                  | Civil Service Bureau<br>公務員事務局 |
| 111                  | 78                   | Education Bureau<br>教育局        |
| 3,885                | 3,845                | Individuals<br>個別人士            |
| 912                  | 761                  | Other Organisations<br>其他機構    |

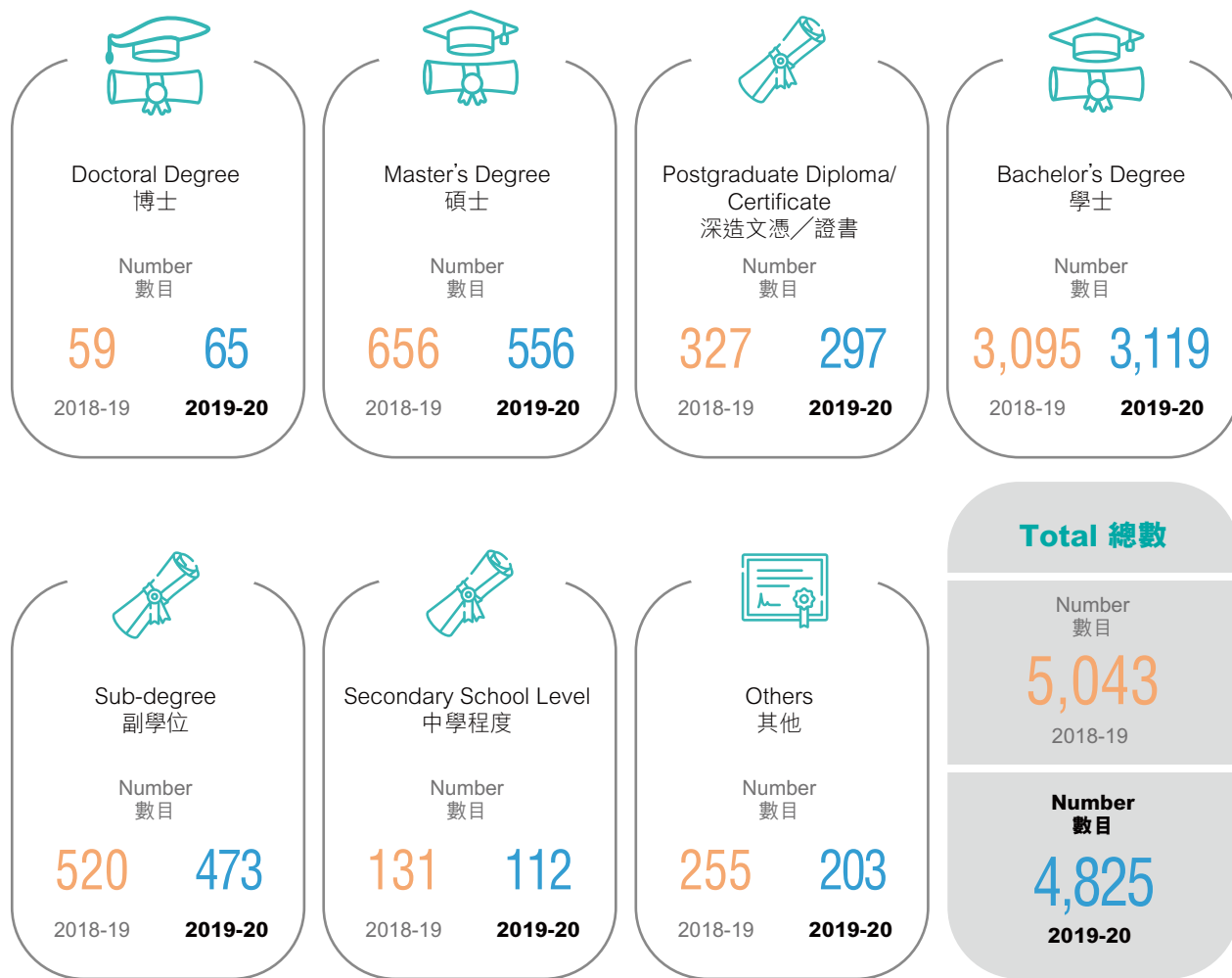
**Total 總數**

2018/19 **5,043**

2019/20 **4,825**

Level of Major Qualifications held by Applicants  
(1 April 2019–31 March 2020)

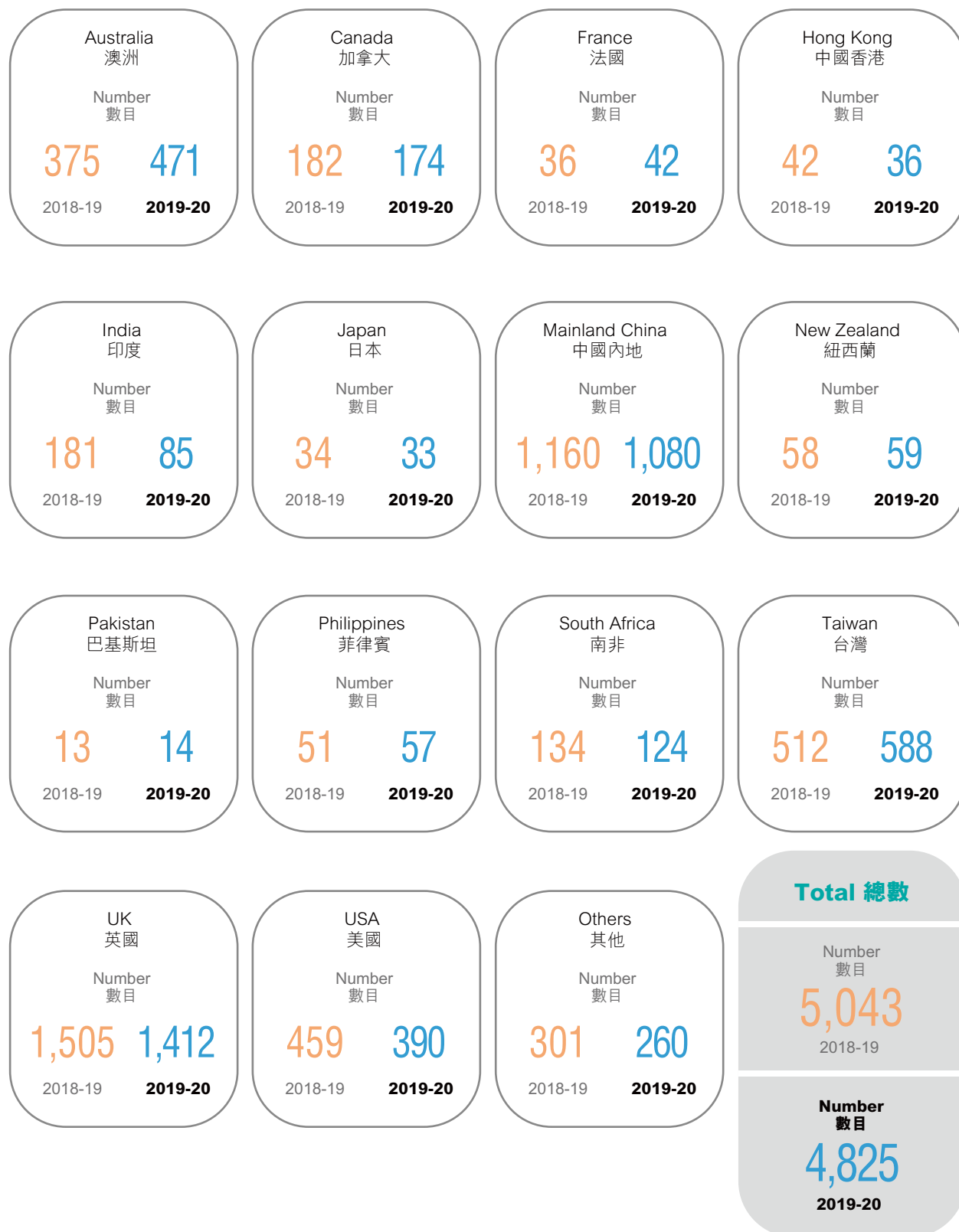
申請人的主要學歷程度  
(2019年4月1日–2020年3月31日)





Place of Award of the Major Qualifications held by Applicants  
(1 April 2019–31 March 2020)

申請人的主要學歷頒授地區  
(2019年4月1日–2020年3月31日)



Place of Award of Major Qualifications assessed and considered as meeting the standard of comparable qualifications under HKQF (1 April 2019–31 March 2020)\*

非本地學歷被評定為香港資歷架構下相對的學歷水平之頒授地區(2019年4月1日–2020年3月31日)\*

| Place of Award of Major Qualifications<br>主要學歷頒授地區 | 2018-19<br>Comparable<br>rate<br>評定為相對學歷<br>之百分比 | 2019-20<br>Comparable<br>rate<br>評定為相對學歷<br>之百分比 |
|--|--|--|
| ● <b>Australia 澳洲</b>                              | 92.3%  | 94.3%  |
| ● <b>Canada 加拿大</b>                                | 99.5%  | 100%   |
| ● <b>Mainland China 中國內地</b>                       | 99.7%  | 100%   |
| ● <b>New Zealand 紐西蘭</b>                           | 100%   | 98.3%  |
| ● <b>South Africa 南非</b>                           | 100%   | 100%   |
| ● <b>Taiwan 台灣</b>                                 | 98.8%  | 98%  |
| ● <b>UK 英國</b>                                     | 96.5%  | 96.7%  |
| ● <b>USA 美國</b>                                    | 86.2%  | 95.1%  |

\* 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 4,825 qualifications assessments, a slight drop of 4.3% when compared to the figure of 5,043 in the previous year.

### Source of Applications

The number of applications mainly composes 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 volume of applications primarily hinge on the local employment market, the private school sector and learning centres community in Hong Kong.

### 每年總計

在報告期間，評審局共處理4,825宗學歷評估申請，較上年的5,043宗申請微跌4.3%。

### 申請來源

學歷評估申請主要來自個人及機構(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。這兩種類型申請旨在協助申請人持續進修，以及在港求職，包括本地教學職位。申請宗數基本上受本地就業市場，以及本港私立學校界別及教育中心的因素影響。

## Level and Place of Award of Qualifications

The majority of qualifications assessed are Bachelor Degrees. However, the numbers of Master Degrees/Postgraduate Diplomas/Certificates/Doctoral Degrees assessed were comparable to last year's numbers; and this could be attributed to the ability of the local economy to attract holders of higher qualifications to come to Hong Kong.

The United Kingdom and Mainland China remained the two major places of awards for the qualifications assessed by our services. The numbers of qualifications from Australia and Taiwan continued to grow. The figures recorded for the awards from Mainland China and Taiwan followed an established trend suggesting that increasing 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 teachers, students and parents. More information is also now made available for students regarding qualifications assessment through study pathway guidebooks etc.

## Authentication of Degree Certificates of Qualifications

HKCAAVQ continued to work closely with awarding institutions to authenticate applicants' qualifications. Apart from awarding institutions, we increased the usage of national resource centres to authenticate qualifications and hence fake qualifications were detected. During the reporting period, we identified eight cases of fake qualifications which were reported to the Hong Kong Police for reference and necessary follow-up.

## Reasons for Non-assessable Qualifications Assessment

Although the number of qualifications assessed and considered by our QA Service as meeting the standard of comparable qualifications under HKQF is high, there are a large number of applications that contain qualifications that are not assessable by our QA Service. In the reporting period, a total of 567 applications were not deemed as non-assessable by our QA Service due to: (a) the qualifications not being recognised in the home countries/areas; (b) the qualifications were fake; (c) the applicants were not able to provide sufficient information; and (d) the applicants voluntarily decided to withdraw their applications.

## 學歷程度及頒授地區

大部分提交評估的學歷為學士學位。然而，主要學歷程度為碩士學位、深造文憑／證書或博士學位的申請宗數與去年相約。這可能是由於本地經濟能吸引高學歷人士來港之原故。

英國和中國仍然是學歷評估服務中兩個主要學歷頒授地區。來自澳洲和台灣的學歷數目持續增加。中國和台灣學歷持有人的申請數字亦見穩定增長，這可能與更多香港學生選擇畢業後回港有關。

## 提高公眾對學歷評估服務的認識

在報告期內，我們繼續與社區接觸，以加強公眾對評審局學歷評估原則和程序的了解。我們亦為不同持份者，包括就業指導老師、學生及家長舉辦講座；以及提供學歷評估資料給相關機構製作資訊概覽等，為學生提供有用資訊。

## 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，我們亦更多利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，我們共識別8宗涉及虛假學歷之申請，並已向香港警方舉報，以作參考和跟進。

## 學歷評估申請不獲處理的原因

雖然非本地學歷曾被評定為相對於香港資歷架構下的學歷水平相約的數目十分高，但仍有相當多的學歷因各種不同原因並未獲學歷評估部處理。於報告期內，共有567宗學歷評估申請以「不獲評估」處理，當中的原因包括：(一)學歷不受頒授國家／地區承認；(二)虛假學歷；(三)申請人未能提供足夠的資料；及(四)申請人自願撤回申請。

## Major Developments

The QA i-Portal is the default web-platform for applicants to submit their applications and make payment online as well as for our QA Service to provide an update on the progress of their applications. The capacity of QA i-Portal has allowed the 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.

## Future Initiatives/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 assurance; 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 platform to reach out to our applicants/stakeholders, HKCAAVQ will 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

學歷評估的QA i-Portal是供申請人提交申請及繳費用的官方網上服務平台，並提供有關其申請狀態之最新信息。QA i-Portal的功能令我們更有效地服務申請人或持份者。QA i-Portal與評審局之QMS系統整合，大大提高服務成效和效率。

## 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參考。這些國家／地區資料庫大大提高了學歷評估的成效及效率。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／持份者之間溝通的主要橋樑，評審局將致力研究及促進國家／地區資料庫的發展，以期將更多資料融入「QA i-Portal」中，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 (QFQR)

## 資歷架構及資歷名冊

Being the public face of the Hong Kong Qualifications Framework (QF), the Qualification Register (QR) is a centralised web-based register containing information of 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.

資歷名冊網上資料庫，是資歷架構的公眾介面，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。透過搜尋資歷名冊上經質素保證的資歷資料，學員在揀選課程，及規劃個人終生學習進修路徑時，可作出合適的選擇。評審局是《學術及職業資歷評審條例》(第592章)下指定的資歷名冊當局，負責發展及管理資歷名冊，以配合資歷架構發展。

### Key Figures

### 主要數字

| Management of QR Records<br>資歷名冊記錄管理                             | 2018-2019 | 2019-2020    |
|--|-----------|--------------|
| No. of Qualifications on QR (March figures)<br>資歷名冊上的資歷數目(3月的數字) | 8,523     | <b>8,028</b> |
| QR Hit Rate (Annual Growth)<br>資歷名冊點擊率(年增長率)                     | 6.36%     | <b>4.93%</b> |
| No. of QR Batches Uploaded<br>上載於資歷名冊的數據組數目                      | 1,374     | <b>1,039</b> |
| No. of Misleading QF Related Advertisement<br>涉及資歷架構誤導廣告數目       | 3         | <b>9</b>     |

| Number of Qualifications on QR by Operator Type of Accreditation Status<br>按營辦者的評審狀況劃分的資歷數目 | 2019         | 2020         |
|---|--------------|--------------|
| HKCAAVQ-accredited Operators<br>經評審局評審的營辦者  | 3,509        | <b>2,807</b> |
| PAA Operators<br>具備學科範圍評審資格的營辦者   | 1,019        | <b>1,299</b> |
| Assessment Agencies<br>評估機構   | 810          | <b>753</b>   |
| Self-accrediting Operators<br>自行評審的營辦者  | 3,185        | <b>3,169</b> |
| No. of Qualifications on QR<br>資歷名冊上的資歷數目   | <b>8,523</b> | <b>8,028</b> |

| Number of Qualifications on QR by QF Level<br>按資歷架構級別劃分的資歷數目 | 2019         | 2020         |
|--|--------------|--------------|
| QF Levels 1-4<br>資歷架構級別1至4級                                  | 6,174        | <b>5,599</b> |
| QF Levels 5-7<br>資歷架構級別5至7級                                  | 2,349        | <b>2,429</b> |
| <b>No. of Qualifications on QR</b><br>資歷名冊上的資歷數目             | <b>8,523</b> | <b>8,028</b> |



| 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   | 2019         | 2020         |
| <b>With CAT (Programme) and/or CAT (Recognition of Prior Learning)</b>                         |              |              |
| 附有學分累積及轉移(課程)及/或學分累積及轉移(過往資歷認可)  | <b>62</b>    | <b>235</b>   |
| From Self-accrediting Operators<br>自行評審的營辦者頒授  | 60           | 95           |
| From HKCAAVQ-accredited and PAA Operators<br>經評審局評審及具備學科範圍評審資格的營辦者頒授                           | 2            | 140          |
| <b>With CAT (Institutional)</b>  |              |              |
| 附有學分累積及轉移(院校)  | <b>1,960</b> | <b>2,981</b> |
| From Self-accrediting Operators<br>自行評審的營辦者頒授  | 1,908        | 1,885        |
| From HKCAAVQ-accredited and PAA Operators<br>經評審局評審及具備學科範圍評審資格的營辦者頒授                           | 52           | 1,096        |

## Major Developments

### Development of CAT centralised database

Since the launch of the CAT centralised database in October 2018, about 40% of the qualifications listed in QR now include CAT information of various types. HKCAAVQ will continue to provide assistance to facilitate the provision and upload of CAT data onto the QR to enrich the database.

In response to the feedback from stakeholders and to meet the needs of operators, enhancements were developed and launched for the database by (a) uplifting the maximum number of sending qualifications of individual receiving programme to 150; (b) introducing a sorting function in CAT Search Result Listing to differentiate receiving programmes from sending qualifications; and (c) enhancing the presentation of CAT information of programmes offered by multiple training bodies under the Employee Retaining Board (ERB).

### Launch of QR Infographics

The QR Infographics was launched in October 2019 to provide a real-time and quick overview of the nature of the current qualifications on the QR in terms of their Quality Assurance (QA) Status, QF Level, Area of Study and Training, and Types of CAT. The QR Infographics also provides monthly historical data on QR starting from April 2019.

## 主要發展

### 推動學分累積及轉移中央資料庫的發展

自2018年10月推出至今，學分累積及轉移中央資料庫(資料庫)已涵蓋資歷名冊上約四成的資歷，提供不同類別的學分累積及轉移安排資訊。評審局將繼續協助營辦者提供及上載相關資料到資歷名冊，務使資料庫豐富實用。

自推出以來，資料庫已多次根據持份者的意見及需求，推出各項優化措施，包括：(一)每個收生課程可顯示的原來資歷上限，提升至150個；(二)在學分累積及轉移搜尋結果版面增設分類功能，方便公眾人士識別收生課程及原來資歷；及(三)就僱員再培訓局經不同培訓機構開辦的課程，優化學分累積及轉移資料展示樣式。

### 推出資歷名冊資料圖

評審局於2019年10月推出資歷名冊資料圖，提供實時資歷分佈概覽。資料圖能按資歷的質素保證狀況、資歷級別、學習及培訓範疇，以及學分累積及轉移類別，展示資歷分佈。此外，用戶亦可查閱自2019年4月起，資歷名冊按月的資歷分佈概覽。

## Future Developments/Priorities

### Indication of QF credit for Programmes at QF Levels 5 to 7 on QR

EDB announced in June 2019 the implementation of “Indication of QF Credit for Learning Programmes at QF Levels 5 to 7 on Qualifications Register (QR)”. To support the implementation of the policy, QFQR maintained close communication with and provided support to the concerned operators, to ensure that QF credit will be indicated for the relevant programmes according to the timeline set by the EDB. For self-accrediting operators, the indication is voluntary. Nonetheless, as a general reference, starting from September 2020, a system-built remark indicating the relevant range of credits will be displayed on the QR for full-time four-year Bachelor’s degree and full-time one-year taught Master’s degree programmes without the indication of QF credit.

### System Enhancement for Local Joint Programmes

HKCAAVQ launched the accreditation service for programmes leading to awards jointly conferred and delivered in Hong Kong by two institutions as award granting bodies and operators in October 2019. In support of the new service, a system modification will be made to the QR to facilitate the data input/upload, display and reporting of such programmes. The modification is currently under development and is targeted to be launched on the QR by mid-2020.

### Development of QR Mobile

In view of the growing trend of using mobile devices in daily life, particularly among the youth groups, a mobile friendly version of the QR is currently under development. Target user of the QR mobile is the general public. Keyword search functions and important information of the QF and QR will be made available in both the desktop and mobile versions. The QR mobile will also incorporate commonly used features to make it more user-friendly and easy-to-navigate. The QR mobile is expected to be launched by end of 2020.

## 展望將來

### 資歷名冊上展示資歷架構第5至第7級課程的資歷學分

教育局於2019年6月公布，資歷架構第5至第7級課程將在資歷名冊上展示資歷學分。為配合政策推行，資歷架構及資歷名冊組與營辦者保持密切聯繫和溝通，並提供適時協助，確保政策能按時推展。自行評審營辦者可自行選擇在資歷名冊上展示資歷學分與否；然而，由2020年9月起，如個別四年全日制學士學位課程或一年全日制授課式碩士學位課程，在資歷名冊上尚未展示資歷學分，資歷名冊將會以附註形式，為課程展示相關資歷學分範圍，以供公眾參考。

### 提升系統配合本地聯頒資歷課程評審服務

評審局於2019年10月推出本地聯頒資歷課程評審服務；此項服務適用於在香港營辦的聯頒資歷課程，即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。為配合這項評審服務，資歷名冊現正進行系統提升，支援相關課程資料上載及顯示。這項系統提升工程預計於2020年年中完成。

### 開發資歷名冊流動版

隨着流動裝置日益普及，並盛行於年輕一代，評審局現正開發資歷名冊流動版，預計於2020年年底推出。資歷名冊流動版為公眾人士而設，結合流動裝置常用功能，方便用戶瀏覽。日後用戶可隨時在資歷名冊桌面版或流動版，瀏覽及以關鍵詞搜尋資歷架構和資歷名冊資訊。

# RESEARCH & TRAINING

## 研究及培訓



2018-19  
**717 specialists** 名專家

2019-20  
**607 specialists** 名專家

Number of Appointed Specialists  
評審局專家



2018-19  
**56 sessions** 場次

2019-20  
**48 sessions** 場次

Number of Capacity building activities  
培訓活動

2018-19

**2,081**  
participants  
人次

2019-20

**1,456**  
participants  
人次

### Major Developments

#### Study on International Experiences of Implementing Vocational Degree/Applied Degree

To provide input to the review of the future development of vocational and professional education and training undertaken by the Task Force on Promotion of Vocational and Professional Education and Training (the Task Force), HKCAAVQ was commissioned by the EDB to conduct a research study on international experiences of implementing vocational/applied degrees in July 2019. The study shed light on the key features of vocational/applied degrees, as well as their implementation in other jurisdictions. Taking into account the findings of the study, the Task Force submitted its Review Report to the Government in January 2020.

#### Consultancy Study on Veterinary Qualification Accreditation Systems

In 2010, HKCAAVQ was commissioned by the Agriculture, Fisheries and Conservation Department (AFCD) to conduct a three-year comparative study of veterinary qualifications that aimed at reviewing the minimum requirements for registration as a veterinary surgeon in Hong Kong. In July 2019, drawing on the experience from the previous study, HKCAAVQ was commissioned by AFCD again to conduct another consultancy study on veterinary qualification accreditation systems to further review the minimum requirements for registration as a veterinary surgeon in Hong Kong. The current study covers a review of the accreditation standards and system of the Australasian Veterinary Boards Council as compared with the American Veterinary Medical Association and the Royal College of Veterinary Surgeons.

### 主要發展

#### 「推行職專／應用學位的國際經驗」研究

為配合「推廣職業專才教育專責小組」(下稱專責小組)有關職業專才教育未來發展的檢討工作，評審局於2019年7月受教育局委託，就國際間推行職專/應用學位的經驗展開研究工作。研究闡明了職專/應用學位的主要特色，以及國際間其他管轄區的推行經驗。專責小組參考評審局的研究結果，並於2020年1月向政府提交檢討報告。

#### 「獸醫資歷評審制度」顧問研究

評審局於2010年受漁農自然護理署(下稱漁護署)委託，進行為期三年的「獸醫資歷比較研究」，檢視香港獸醫註冊的最低要求。汲取該研究經驗，漁護署於2019年7月再度委託評審局研究獸醫資歷的評審制度。是次研究比較澳洲獸醫管理委員會與美國獸醫協會及英國皇家獸醫學院的評審標準和制度，以進一步檢視香港獸醫註冊的最低要求。

## External Review by the European Association for Quality Assurance in Higher Education (ENQA)

Following the external review conducted by the International Network for Quality Assurance Agencies in Higher Education (INQAAHE), INQAAHE confirmed in 2015 that HKCAAVQ comprehensively adheres to the Guidelines of Good Practice in Quality Assurance developed by INQAAHE.

In May 2019, the HKCAAVQ Council approved to engage the European Association for Quality Assurance in Higher Education (ENQA) to conduct an external review of HKCAAVQ against the Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG). A project team was set up, led by the Head of Research and Training, to carry out the self-assessment against the standards of ESG and prepare for the site visit of the review panel. An extensive range of qualitative and quantitative information was compiled and analysed as part of the self-assessment report. Other preparations are underway.

## 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. A summary of the capacity building sessions conducted during the reporting period for operators, specialists and staff is provided below:




## 評審局接受歐洲高等教育品質保證協會之外部評審

高等教育質素保證國際網絡 (INQAAHE) 於 2015 年為評審局進行外部評審，並確認評審局的工作符合其《優良評鑑準則》。

評審局大會於 2019 年 5 月通過委託歐洲高等教育品質保證協會 (ENQA)，按其《歐洲高等教育區的質素保證標準及指引》(下稱歐洲標準及指引)，為評審局再進行外部評審。評審局成立相關項目小組，由研究及培訓部門總主任帶領下，按《歐洲標準及指引》進行自我評估，並撰寫自評報告，報告整合和分析了多方面的數據和資料。項目小組亦為評審小組的實地考察作準備，其他準備工作亦已陸續開展。

## 為持份者舉辦的培訓活動

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。評審局培訓為課程營辦者及評審局專家所提供的培訓活動主要分為定期、主題和內部培訓三種類別。在報告期內，評審局為相關人士所提供的培訓活動，摘要如下：

| Stakeholders<br>持份者  | Number of Sessions<br>舉辦場數 | Number of Participants<br>參與人次 |
|--|----------------------------|--------------------------------|
|  Operators<br>課程營辦者 | 40                         | 1,274                          |
|  Specialists<br>專家  | 5                          | 89                             |
|  Staff<br>評審局職員     | 3                          | 93                             |
| <b>Total</b>   | <b>48</b>                  | <b>1,456</b>                   |

### *Workshop on Academic Governance in Higher Education*

As a capacity building service to the higher education community, HKCAAVQ invited Professor Hilary Winchester, Specialist of HKCAAVQ, to conduct a full-day thematic training workshop on Academic Governance in Higher Education in September 2019. After defining the roles of academic governance, Professor Winchester examined the key issues relating to the effectiveness of academic boards, their structure and functioning. The discussion also highlighted the inter-relationships between corporate governance, executive management and academic governance. Over thirty participants from both self-accrediting and non-self-accrediting higher education institutions attended the workshop.

### *Training Workshop on Use of QF Credit*

EDB announced in mid-2019 the implementation of indicating QF Credit for learning programmes at QF Levels 5 to 7 on the QR from 2020 onwards. To familiarise relevant staff of both self-accrediting and non-self-accrediting operators with the principles of QF Credit assignment and assessment, HKCAAVQ was commissioned by EDB to conduct three repeated sessions of training workshop on Use of QF Credit between December 2019 and January 2020. During the sessions, observations from different sources, such as QR data, local and/or international practices, and literature were shared with the participants. A total of 177 participants attended the three sessions. Among the participants, 69% were academic and administrative staff of self-accrediting institutions. Participants rated positively about different aspects of the workshop, including the training objectives, contents and delivery.

### *Transition to Online Training*

It has been a strategic direction of HKCAAVQ to enhance its training provisions by adopting technologies. In 2019, the HKCAAVQ Specialist Online Learning Platform (SOLP) was launched. Since then, induction training was conducted online for Specialists. SOLP provides enhanced flexibility to all newly-appointed Specialists to attend induction training anywhere anytime.

### *高等教育的學術管治工作坊*

為了向高等教育界提供培訓服務，評審局於2019年9月邀請了評審局專家 Hilary Winchester 教授舉辦一場以高等教育學術管治為主題的培訓工作坊。工作坊上，Winchester 教授先界定學術管治的角色，再進一步探討有關學術委員會的效益、其組織結構和功能等多項重點，強調企業管治、行政管理和學術管治三者之間的相互關係。工作坊有三十多名來自具備或非具備自行評審資格的高等教育院校代表參與。

### *香港資歷架構下「應用資歷學分工作坊」*

教育局於2019年中公布，由2020年起資歷架構第五至第七級課程會在資歷名冊上展示資歷學分。為協助具備或非具備自行評審資格院校的相關人員熟悉資歷學分的定義、釐定及評估資歷學分等，教育局委託評審局於2019年12月至翌年1月期間，舉辦三場「香港資歷架構下「應用資歷學分工作坊」」。工作坊上，講者向參加者分享了從不同途徑所獲得的觀察，例如：資歷名冊內的數據、本地及海外的國際慣例與相關文獻等。工作坊共有177人參與，近七成為具備自行評審資格院校的教學和行政人員。參加者對工作坊的培訓目標，內容和講授方式皆給予積極評價。

### *轉型為網上培訓*

採用科技以提升培訓服務乃評審局的策略方向之一。「評審局專家網上學習平台」(網上學習平台)於2019年推出，自此，為新任的評審局專家而設的「評審簡介」課程已透過網上學習平台完成。網上學習平台讓評審局專家隨時隨地參與培訓，彈性大大提高。



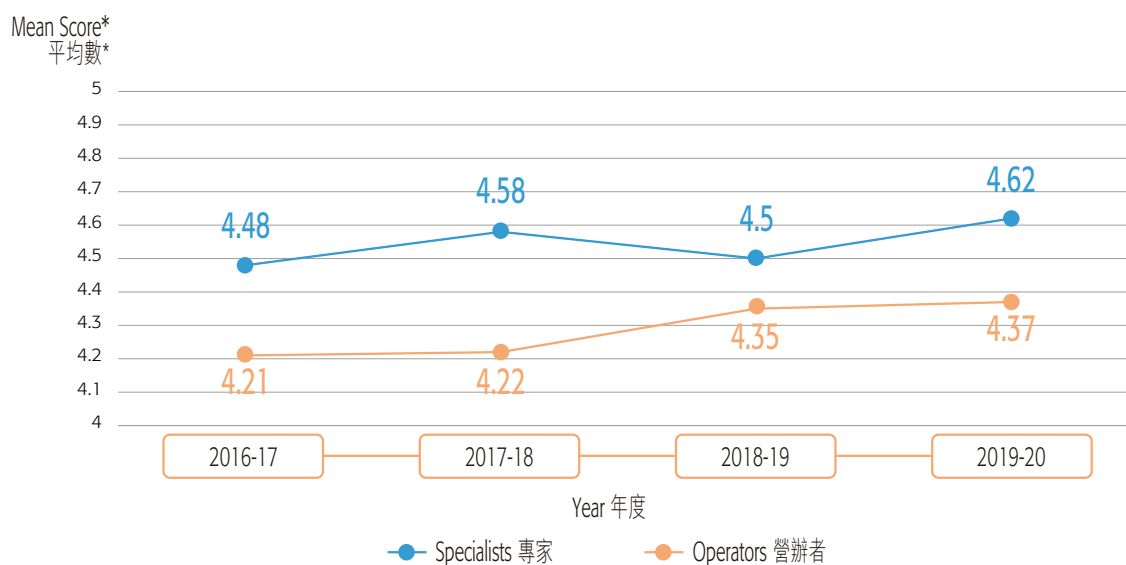
In response to the Government's call for social distancing to avoid the spread of COVID-19 in the community, all face-to-face regular briefings and workshops for operators were converted into live webinars within February. When evaluating different webinar platforms, the focus was placed on the features for supporting live interaction between the trainer and participants, as well as facilitating the administration procedures such as registration, participants support and post-event evaluation. A browser-based platform was eventually selected. By adopting a browser-based platform, participants are not required to install any additional software, therefore reducing the support required and security risks. In addition to slide presentation, the platform provides live chat room, whiteboard, online poll/survey and audio/video discussion to allow high interaction between the trainer and participants. HKCAAVQ also set up a studio to provide high-quality audio/visual experience.

為響應政府呼籲，大眾必須保持社交距離以避免2019新型冠狀病毒病在社區傳播，評審局於2020年2月起，所有原本以面授形式舉辦的定期簡介會及工作坊均改為網上舉行。在評估各種網上平台時，評審局尤其著重講者與參加者的實時互動，行政程序的簡易及方便度，包括報名安排、對參加者的支援及活動後評估等。最後，評審局最終決定以只用網頁瀏覽器便可參與培訓的直播平台提供培訓服務，參加者毋須下載任何軟件程式，以減低網絡安全風險及減少所需支援。平台亦提供實時聊天室、白板、線上投票或問卷，以及音訊或視像討論等，以提高講者與參加者的互動。評審局更就網上培訓設立直播室，務求為參與者提供高質素的視聽體驗。

During the reporting period, five online briefings/workshops were conducted with 138 participants. Overall satisfaction remains high (4.2 out of 5) when compared with the face-to-face mode.

在報告期內的五場簡介會及工作坊，共有138人次參與，與面授形式比較，參加者的滿意度仍維持高評分(5分滿分，平均獲得4.2分)。

### 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。

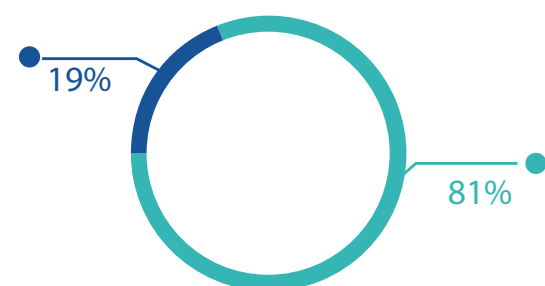
### Appointment and Engagement of Specialists

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, 607 specialists were listed in the Specialists Register covering all 14 Areas of Study and Training. The overall utilisation of Specialists was 85%. To meet the business development needs, HKCAAVQ will continue to identify prospective Specialists from our established networks locally and around the globe.

### Distribution of Specialists (local vs. non local)

本地及非本地專家比例



■ Non-local 非本地

■ Local 本地

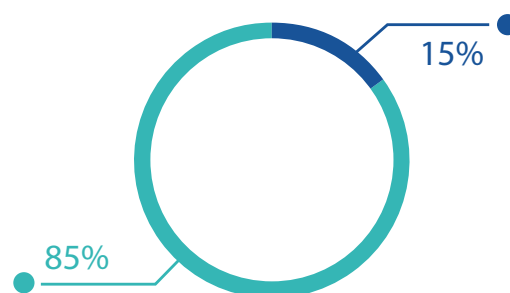
### 專家委任及參與

同行評估乃評審局質素保證程序的核心，亦同時為指導原則之一。在這原則下，評審局一直備存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607名專家，涵蓋全部共14個學習和培訓領域，參與評審及評核服務的專家比率達85%。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。

### Utilisation of Specialists

專家參與評審的比例



■ Not Engaged in Accreditation Exercise  
未曾參與評審工作

■ Engaged in Accreditation Exercise  
曾參與評審工作

### Future Developments/Priorities

Research and training contribute to continuous enhancement of efficiency and effectiveness of HKCAAVQ, through transfer of quality assurance knowledge and experience, evaluation of users' experience, and generation of insights from accreditation data analysis. In a highly dynamic environment, research and training are particularly important for developing the organisational agility required to meet the future challenges.

### 展望將來

透過傳授質量保證的知識和經驗、評估用家體驗，並從分析評審數據中獲得洞見等多方面的工作，研究和培訓在持續提升評審局的效率和效能扮演重要角色。在瞬息萬變的環境下，研究和培訓將致力拓展組織所需的機動性，以應付未來挑戰。

# ENGAGEMENT AND COLLABORATION

## 對外連繫和合作

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

### Local Engagement

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. By invitation, we participate in activities organised by partnering organisations to share experience and promote mutual understanding. We also take the initiatives to provide trainings, workshops and briefings all year round to build capacity of our key stakeholders.

### HKCAAVQ Spring Lunch 2020

This Luncheon was the first of the series of celebrative initiatives for our 30th Anniversary. The gathering was officiated by Secretary for Education, Mr Kevin Yeung JP. Professor Simon Ho, President of the Hang Seng University of Hong Kong, as the Guest-of-honor, delivered a keynote speech. Details are available on [HKCAAVQ website](#).

### HKCAAVQ speaks at FSTE-OHKF Applied Education Forum

The Federation for Self-financing Tertiary Education (FSTE) and Our Hong Kong Foundation (OHKF) jointly organised the Applied Education Forum, on 6 December 2019. Mr Albert Chow, Executive Director of HKCAAVQ, was a panelist and invited to share his insights into the possible way forward on Applied Education in Hong Kong. Details are available on [HKCAAVQ website](#).

### Student Liaison Meetings

Since 2017, HKCAAVQ invited accredited higher education institutions to nominate up to two representatives from their student body (e.g. student union/association/society) to attend student liaison meetings at HKCAAVQ. These student representatives are current students of the institutions with a general awareness of the higher education sector and/or experience in representing students in quality assurance activities. Two meetings were held on 26 April and 5 July 2019 with the participation of over 20 student representatives from more than 15 self-financing institutions in each meeting.

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。評審局經常獲邀參加夥伴機構舉辦的活動，分享經驗及增進相互了解。評審局亦於全年不同時間提供培訓、工作坊及簡報會，支援持份者提升質素保證方面的認識。

### 評審局2020年新春午宴

新春午宴為評審局三十周年首項慶祝活動，由教育局局長楊潤雄先生擔任主禮嘉賓。評審局亦邀得香港恒生大學校長何順文教授為特別嘉賓並發表演講。詳情可查閱評審局網頁。

### 評審局於自資高等教育聯盟及團結香港基金合辦論壇上發言

自資高等教育聯盟及團結香港基金於2019年12月6日，合辦應用教育論壇。評審局總幹事周慶邦先生獲邀在小組討論中分享他對香港應用教育未來發展方向的見解。詳情可查閱評審局網頁。

### 學生聯絡小組會議

自從2017年起，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，參與評審局學生聯絡小組會議，獲提名的學生代表均需對高等教育領域有一定認識，或者曾經擔當學生代表參與質素保證活動。評審局分別於2019年4月26日及7月5日召開了兩次「學生聯絡小組會議」。每次會議均有來自多於15間自資院校的20名學生代表出席。

In the meetings, HKCAAVQ introduced its services, Four-Stage Quality Assurance Process, accreditation standards and details of the process of accreditation to students, shared recent developments in the higher education sector, and explored ways in which students may provide input to HKCAAVQ's quality assurance process. In response to student representatives' feedback, a workshop on "Dialogue with HKCAAVQ Specialist" was conducted. HKCAAVQ invited Professor Charles Kwong of Lingnan University to share his views about student voice in the higher education sector in Hong Kong. The meetings were well received by student representatives.

HKCAAVQ also devised a range of initiatives for student representatives. For instance, HKCAAVQ organised a summer internship programme in July and August 2019 with six students having been offered opportunities to gain direct exposure to the work of HKCAAVQ. Information about international good practice of student engagement in academic quality assurance is shared with the students via an e-platform. A VQ Club has also been formed to promote a sense of belonging for students beyond the meetings.

Looking ahead, HKCAAVQ would continue to organize various activities for students to broaden their knowledge and understanding of the QA process of higher education. Activities in the pipeline include regular student liaison meetings, thematic workshops/briefing sessions and summer internships.

Learn more about [Student voice](#).

評審局在會議中向學生代表介紹本局的服務、四階段質素保證程序、評審準則和過程，以及分享高等教育的最新發展。同時，雙方亦探討學生可循多種途徑，對評審局的質素保證程序提供意見。為回饋學生代表的意見，評審局舉辦了「與評審局專家暢談」工作坊，邀請了嶺南大學中文系教授鄭龔子擔任客席講者，分享學生心聲在現今香港高等教育下的重要性，他的分享獲學生一致好評。

評審局亦為學生代表推出一系列活動，包括在27至8月期間為6位學生代表提供暑期實習機會，讓他們有機會接觸評審局工作；此外，評審局亦建立網上資訊平台，分享國際學生參與質素保證良好作業模式的參考例子，並為學生代表創立「VQ Club」，提升他們的歸屬感。

展望將來，評審局將繼續為學生舉辦各種活動，包括學生聯絡小組會議、專題研討會，以及暑期實習，以提升他們對高等教育質素保證程序的認識和理解。

了解更多關於[學生心聲](#)。



Group photo of 5 July 2019 Student Liaison Meeting  
2019年7月5日學生聯絡小組會議合照

## Other communication platforms

HKCAAVQ nurtures its close working relationship with the quality assurance community in Hong Kong and reinforces the communication with the local and international communities through newsletters and websites.

Newly launched features on HKCAAVQ are available on [HKCAAVQ website](#).

## Regional and International Engagement

### HKCAAVQ renews Memorandum of Cooperation with TEQSA

This marks the third signing of the Memorandum of Cooperation (MoC) between HKCAAVQ and the Tertiary Education Quality and Standards Agency, Australia (TEQSA) since 2013. Details are available on [HKCAAVQ website](#).

### HKCAAVQ renews Memorandum of Understanding with ASQA

HKCAAVQ renewed the Memorandum of Understanding (MoU) with the Australian Skills Quality Authority (ASQA), since the two agencies first entered into an MoU in 2016. Details are available on [HKCAAVQ website](#).

### HKCAAVQ delivers keynote address at International Symposium – Quality Assurance and Qualifications Framework for Professional Higher Education

The International Symposium, which took place in Tokyo on 26 November 2019, was organized by the Institution for Accreditation and Quality Assurance of Professional Higher Education (QAPHE). The theme of the Symposium was “Quality Assurance and Qualifications Framework for Professional Higher Education”. Dr Christina Ng, Head and Senior Registrar of Vocational and Professional Accreditation, was invited to attend and as keynote speaker to present on the topic “Quality Assurance and Quality Enhancement for Vocational and Professional Education and Training under the Hong Kong Qualifications Framework”. Details are available on [HKCAAVQ website](#).

## 其他溝通平台

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與本地及世界各地持份者溝通。

了解評審局網站的新增功能。

## 區域及國際連繫

### 評審局與澳洲高等教育質量與標準署(TEQSA)簽續協議備忘錄

評審局與澳洲高等教育質量與標準署(TEQSA)簽續協議備忘錄，是雙方於2013年以來第三度簽署協議備忘錄。詳情可查閱評審局網頁。

### 評審局與澳洲技能品質署(ASQA)續簽諒解備忘錄

評審局與澳洲技能品質署(ASQA)續簽諒解備忘錄，是雙方於2016年以來第二度簽署協議備忘錄。詳情可查閱評審局網頁。

### 評審局獲邀於QAPHE國際研討會作主旨演講

QAPHE於2019年11月26日在東京舉辦國際研討會。會議主題為「高等專業教育質素保證及資歷架構」。評審局總主任(職業及專業資歷評審)吳黃秀慧博士獲邀任主旨演講嘉賓，以「香港資歷架構下，職業及專業教育和培訓的質量保證及質素提升」為題作演說。詳情可查閱評審局網頁。



## HKCAAVQ speaks at the International Forum hosted by KSQA in Seoul

The Korea Skills Quality Authority (KSQA) invited the HKCAAVQ delegation to attend and speak at the 2019 International Forum TVET, titled "TVET: Open the Future" on 4 December 2019 in Seoul. Dr Christina Ng, Head of Vocational and Professional Accreditation presented the "Development of Vocational and Professional Education and Training under Hong Kong Qualifications Framework". Besides having experts sharing ways to improve the quality of vocational training, seek cooperation and countermeasures for globalisation, the forum also offered insights into the trends and the future direction of the global vocational training market.

Leveraging the opportunity to become more familiar with the VPET development in Korea, the delegation also met with representatives from KSQA and visited a work-based training provider, Korea Financial Investment Association and an e-learning provider, Multicampus.

And with the plan and will of establishing regular dialogue with KSQA since the exchanges between KSQA and HKCAAVQ during the last reporting period, a working group between the two agencies was formed. Two videoconferences were conducted in 2019 with KSQA to share insights on the accreditation exercises and best practices in both jurisdictions.

Moving forward, KSQA and HKCAAVQ plan to sign an MOU to foster closer collaboration. KSQA and HKCAAVQ plan to continue the ongoing communication and discussion through the videoconferences this year and by mapping out topics that interest both agencies. Details are available on HKCAAVQ website.

## HKCAAVQ speaks at APEC Online Education Workshop 2019

Dr Alan Wu, Head of Research and Training of HKCAAVQ, was invited to present at the Asia-Pacific Economic Cooperation (APEC) Online Education Workshop in Hanoi, Vietnam. Details are available on HKCAAVQ website.

## HKCAAVQ visits the Taipei Economic and Cultural Office in Hong Kong to promote qualifications assessment

In the fourth quarter of 2019, the QA paid a courtesy visit to the Taipei Economic and Cultural Office in Hong Kong to promote the QA Service and to discuss issues relating to Hong Kong students pursuing further study in Taiwan. During the visit, the latest educational/credential evaluation developments were also explained to address the frequently asked questions from students.

## 評審局於首爾南韓質素保證機構國際論壇發言

南韓質素保證機構(KSQA)邀請評審局代表出席2019年國際論壇並發言。論壇於2019年12月4日在南韓首爾舉行，以「職業技術教育和培訓：開啟未來」為主題。評審局總主任(職業及專業資歷評審)吳黃秀慧博士就「香港資歷架構下職業及專業教育和培訓的發展」作演講。論壇上除了專家分享如何提高職業培訓質量、尋求合作機會及全球化的對策外，亦深入探討全球職業培訓市場的聲勢及未來發展方向。

為更了解南韓的職業及專業教育與培訓的發展，評審局代表團藉此機會與南韓質素保證機構(KSQA)代表會面，並參觀以工作為基礎的培訓機構－韓國金融投資協會及電子學習平台「Multicampus」。

繼上次報告期內的交流後，評審局計劃與南韓質素保證機構(下稱「KSQA」)建立定期對話。評審局工作小組在2019年與KSQA代表舉行兩次視像會議，就兩個司法管轄區的評審工作和最佳做法分享見解。

展望未來，評審局與KSQA計劃於今年內簽署諒解備忘錄，以促進雙方更密切合作，並透過視像會議持續溝通及討論，擬定有利雙方的備忘錄內容。詳情可查閱評審局網站。

## 評審局於亞太經濟合作組織「網上教育工作坊」2019發言

評審局總主任(研究及培訓)胡兆勳博士獲邀出席，由亞太經濟合作經濟(APEC)在越南河內舉行的「網上教育工作坊」並發表演說。詳情可查閱評審局網頁。

## 評審局到訪台北經濟文化辦事處(香港)推廣學歷評估服務

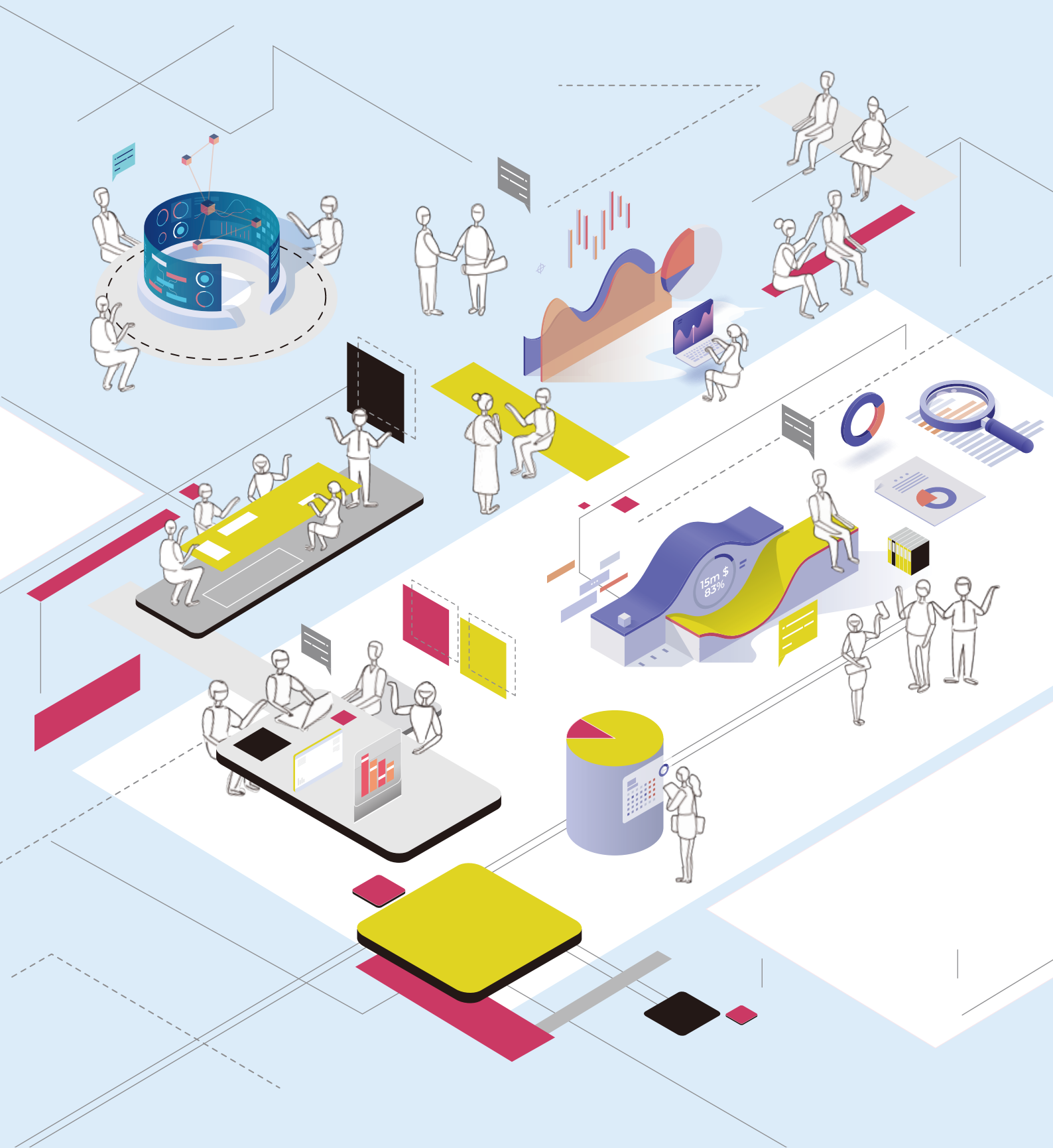
學歷評估部於2019年第四季曾到訪台北經濟文化辦事處(香港)，旨在推廣評審局學歷評估服務及討論赴台進修的香港學生對相關服務之需求等。在訪談中，亦對一些常見問題，特別是教育資歷和學歷評估的最新發展，予以闡述。

HKCAAVQ representatives are regularly invited to give keynote speeches and deliver presentations at local and international events. A list of the events attended is included in the table below: 評審局代表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<br>演講題目／會議主題  | Presenter (s)<br>講者   | Month/Year<br>月／年 |
|---|---|-------------------|
| The Applied Education Forum<br>應用教育論壇   | Mr Albert Chow, Executive Director<br>總幹事周慶邦先生  | 12/2019           |
| KSQA International Conference 2019<br>首爾南韓質素保證機構國際論壇2019  | Dr Christina Ng, Head and Senior Registrar of Vocational and Professional Accreditation<br>總主任(職業及專業資歷評審)<br>吳黃秀慧博士   | 12/2019           |
| QAPHE International Symposium 2019<br>QAPHE 國際論壇2019  | Dr Christina Ng, Head and Senior Registrar of Vocational and Professional Accreditation<br>總主任(職業及專業資歷評審)<br>吳黃秀慧博士   | 11/2019           |
| APEC Online Education Workshop<br>亞太經濟合作組織「網上教育工作坊」   | Dr Alan Wu, Head of Research and Training<br>總主任(研究及培訓)<br>胡兆勳博士  | 11/2019           |
| Taiwan Higher Education Fair 2019<br>台灣高等教育展2019  | Mr Andrew Ho, Head of Qualifications Assessment<br>總主任(學歷評估)<br>何偉業先生   | 10/2019           |
| Seminar on Use of Credit and Credit Accumulation and Transfer (CAT) under Qualifications Framework (QF)<br>資歷學分應用及學分累積及轉移講座 | Mr Albert Chow, Executive Director<br>總幹事周慶邦先生  | 10/2019           |
| ENIC and NARIC joint meeting<br>歐洲信息中心網絡及歐盟國家學術承認信息中心合協會議   | Mr Robert Fearnside,<br>the then Deputy Executive Director (Academic)<br>時任副總幹事(學術)<br>Mr Steve Lai, General Manager, Qualifications Framework Secretariat<br>資歷架構秘書處總經理黎英偉先生                         | 06/2019           |
| Greater Bay Area Qualifications Framework Discussion Forum<br>粵港澳大灣區資歷框架研討活動  | Mr Albert Chow, Executive Director<br>總幹事周慶邦先生<br>Dr Christina Ng, Head of Vocational and Professional Accreditation<br>總主任(職業及專業資歷評審)<br>吳黃秀慧博士  | 06/2019           |
| Going Global Conference 2019<br>Going Global 會議2019   | Mr Robert Fearnside,<br>the then Deputy Executive Director (Academic)<br>時任副總幹事(學術)<br>Dr Fabrizio Trifiro, the then International Manager of the Quality Assurance Agency for Higher Education (QAA) | 05/2019           |
| Quality Assurance Agency for Higher Education (QAA) Annual Conference<br>英國高等教育質素保證機構年度會議                                   | Mr Robert Fearnside,<br>the then Deputy Executive Director (Academic)<br>時任副總幹事(學術)   | 05/2019           |
| Chartered Mission Reception<br>特許學會酒會   | Mr Albert Chow, Executive Director<br>總幹事周慶邦先生  | 4/2019            |
| Chartered Management Institute Roundtable<br>英國特許管理學會圓桌會議   | Mr Albert Chow, Executive Director<br>總幹事周慶邦先生  | 4/2019            |

# 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)

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)

### Opinion

We have audited the financial statements of Hong Kong Council for Accreditation of Academic and Vocational Qualifications (the "Council") set out on pages 76 to 117, which comprise the statement of financial position as at 31 March 2020, 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 2020, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

### Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the 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.

### 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.

### 意見

本核數師行(以下簡稱「我們」)已審計列載於第76至117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，此財務報表包括於二零二零年三月三十一日的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二零二零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。

### 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。



## 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.

## 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 HKSAs 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 HKSAs, 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.

## 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》編製反映真實與公平的財務報表，並由成員決定所有必要的相關內部監控，以確保財務報表的編製不存在由於欺詐或錯誤而導致的重大錯誤陳述。

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。

## 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《香港學術及職業資歷評審局條例》第15部分(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。合理保證是高程度保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或匯總起來可能影響財務報表使用者就財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

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

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部監控之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。

- 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劃的審核範圍、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

18 September 2020

德勤•關黃陳方會計師行

執業核數師

香港

二零二零年九月十八日



# STATEMENT OF COMPREHENSIVE INCOME

## 全面收益表

For the year ended 31 March 2020 截至二零二零年三月三十一日止年度

|   | NOTES 附註 | 2020<br>HK\$ 港幣     | 2019<br>HK\$ 港幣 |
|---|----------|---------------------|-----------------|
| <b>Income 收入</b>  |          |                     |                 |
| Revenue 營業收入  | 5        | <b>95,930,430</b>   | 90,350,440      |
| Government grants 政府補助  |          | <b>7,317,111</b>    | 6,092,790       |
| Investment income 投資收入  | 6        | <b>2,590,848</b>    | 2,034,570       |
| Other income 其他收入   | 7        | <b>22,270</b>       | 13,932          |
|   |          | <b>105,860,659</b>  | 98,491,732      |
| <b>Expenditures 支出</b>  |          |                     |                 |
| Staff costs 員工成本  |          | <b>(58,424,379)</b> | (60,720,667)    |
| Administrative expenses 行政費用  |          | <b>(13,557,094)</b> | (12,481,243)    |
| Direct accreditation/consultancy costs 直接評審／顧問成本  |          | <b>(10,313,247)</b> | (9,935,034)     |
| Council meeting and committee expenses 本局會議及委員會支出   |          | <b>(891,546)</b>    | (1,028,285)     |
|   |          | <b>(83,186,266)</b> | (84,165,229)    |
| <b>Surplus for the year 本年度盈餘</b>   | 8        | <b>22,674,393</b>   | 14,326,503      |
| <b>Other comprehensive income 其他全面收益</b>  |          |                     |                 |
| <i>Item that will not be reclassified subsequently to profit or loss:</i><br>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")<br>以公允價值計量且其變動計入其他全面收益的<br>權益工具投資之公允價值收益 |          | <b>374,750</b>      | 237,450         |
| <b>Other comprehensive income for the year 本年度其他全面收益</b>  |          | <b>374,750</b>      | 237,450         |
| <b>Total comprehensive income for the year 本年度全面收益合計</b>  |          | <b>23,049,143</b>   | 14,563,953      |

# STATEMENT OF FINANCIAL POSITION

## 財務狀況表

At 31 March 2020 於二零二零年三月三十一日

|  | NOTES 附註 | 2020<br>HK\$ 港幣    | 2019<br>HK\$ 港幣 |
|--|----------|--------------------|-----------------|
| <b>Non-current assets 非流動資產</b>                        |          |                    |                 |
| Fixed assets 固定資產                                      | 10       | 5,224,681          | 8,006,157       |
| Investments 投資   | 11       | 39,560,826         | 39,995,060      |
|  |          | <b>44,785,507</b>  | 48,001,217      |
| <b>Current assets 流動資產</b>                             |          |                    |                 |
| Investments 投資   | 11       | 10,030,203         | –               |
| Accounts and other receivables 應收賬款和其他應收款              | 12       | 14,908,820         | 10,907,485      |
| Contract assets 合約資產                                   | 13       | 72,528             | 519,244         |
| Bank deposits and cash 銀行存款及現金                         | 14       | 86,029,252         | 72,094,135      |
|  |          | <b>111,040,803</b> | 83,520,864      |
| <b>Current liabilities 流動負債</b>                        |          |                    |                 |
| Deferred government grants 遞延政府補助                      | 15       | 1,773,044          | 2,617,111       |
| Contract liabilities 合約負債                              | 16       | 20,608,634         | 15,771,425      |
| Other payables and accruals 其他應付賬款及應計費用                |          | 5,057,016          | 4,869,673       |
| Provision for staff gratuities 員工約滿酬金準備                | 17       | 2,673,391          | 4,785,073       |
|  |          | <b>30,112,085</b>  | 28,043,282      |
| <b>Net current assets 流動資產淨值</b>                       |          | <b>80,928,718</b>  | 55,477,582      |
| <b>Total assets less current liabilities 資產總值減流動負債</b> |          | <b>125,714,225</b> | 103,478,799     |
| <b>Reserves 儲備</b>                                     |          |                    |                 |
| Accumulated surpluses 累計盈餘                             | 18       | –                  | 97,651,587      |
| General reserve 一般儲備                                   |          | 83,000,000         | –               |
| Designated reserve 指定儲備                                |          | 37,325,980         | –               |
| Investment revaluation reserve 投資重估儲備                  |          | 374,750            | –               |
| <b>Total reserves 儲備總額</b>                             |          | <b>120,700,730</b> | 97,651,587      |
| <b>Non-current liabilities 非流動負債</b>                   |          |                    |                 |
| Deferred government grants 遞延政府補助                      | 15       | 1,973,459          | 3,746,503       |
| Provision for staff gratuities 員工約滿酬金準備                | 17       | 3,040,036          | 2,080,709       |
|  |          | <b>5,013,495</b>   | 5,827,212       |
|  |          | <b>125,714,225</b> | 103,478,799     |

The financial statements on pages 76 to 117 were approved and authorised for issue by the Council members and are signed on its behalf by:

本局成員批准並授權刊載於第76至117頁之財務報表，並由下列人士代表簽署：



Chairman  
主席



Executive Director  
總幹事

# STATEMENT OF CHANGES IN RESERVES

## 儲備變動表

For the year ended 31 March 2020 截至二零二零年三月三十一日止年度

|   | Accumulated<br>surpluses | General<br>reserve | Designated<br>reserve | Investment<br>revaluation<br>reserve | Total       |
|---|--------------------------|--------------------|-----------------------|--------------------------------------|-------------|
|   | 累計盈餘                     | 一般儲備               | 指定儲備                  | 投資重估儲備                               | 合計          |
|   | HK\$ 港幣                  | HK\$ 港幣            | HK\$ 港幣               | HK\$ 港幣                              | HK\$ 港幣     |
|   |                          | (note (a))         | (note (b))            |                                      |             |
|   |                          | (附註(a))            | (附註(b))               |                                      |             |
| At 1 April 2018 於二零一八年四月一日  | 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<br>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 於二零一九年三月三十一日   | 97,651,587               | –                  | –                     | –                                    | 97,651,587  |
| Surplus for the year 本年度盈餘  | 22,674,393               | –                  | –                     | –                                    | 22,674,393  |
| Other comprehensive income for the year 本年度其他全面收益                                       | –                        | –                  | –                     | 374,750                              | 374,750     |
| Total comprehensive income for the year 本年度全面收益合計                                       | 22,674,393               | –                  | –                     | 374,750                              | 23,049,143  |
| Transfer from accumulated surpluses at 1 April 2019<br>於二零一九年四月一日自累計盈餘轉撥                | (97,651,587)             | 84,000,000         | 13,651,587            | –                                    | –           |
| Transfer from accumulated surpluses for the year<br>本年度自累計盈餘轉撥                          | (22,674,393)             | (1,000,000)        | 23,674,393            | –                                    | –           |
| At 31 March 2020 於二零二零年三月三十一日   | –                        | 83,000,000         | 37,325,980            | 374,750                              | 120,700,730 |

Note:

附註：

- (a) The general reserve has been established since 1 April 2019 in order to meet operational contingencies and to safeguard the Council's ability to continue as a going concern. It is transferred to or from the accumulated surplus up to the actual annual operating expenditure (excluding any future depreciation charges of the related assets under the designated reserve) as at the year ended of reporting periods (rounded to the nearest million). The general reserve is available for general use and can be utilised at the discretion of the Council.
- (a) 一般儲備乃自二零一九年四月一日起設立，以應對營運上的突發需要及確保本局的財政持續穩健。該等儲備乃於報告期末由累計盈餘轉入或轉出，金額上限為實際的年度經營開支（不包括未來於指定儲備下相關資產的折舊支出）（四捨五入至最接近的百萬位）。一般儲備可作一般用途，並由本局自主運用。
- (b) The designated reserve has been established since 1 April 2019 for the future capital expenditure requirement on leasehold properties. It is transferred to or from the accumulated surplus any surplus in excess of the agreed ceiling of the general reserve.
- (b) 指定儲備乃自二零一九年四月一日起設立，以滿足租賃物業相關的未來資本支出要求。該等儲備乃由累計盈餘轉入或轉出，金額為超出一般儲備協定上限之盈餘。

# STATEMENT OF CASH FLOWS

## 現金流量變動表

For the year ended 31 March 2020 截至二零二零年三月三十一日止年度

| NOTES 附註  | <b>2020</b><br>HK\$ 港幣 | 2019<br>HK\$ 港幣 |
|---|------------------------|-----------------|
| Surplus for the year 本年度盈餘  | <b>22,674,393</b>      | 14,326,503      |
| Adjustments for: 調整項目：  |                        |                 |
| Depreciation 折舊   | <b>3,337,226</b>       | 3,164,008       |
| Interest income 利息收入  | <b>(2,590,848)</b>     | (2,034,570)     |
| Unrealised foreign exchange loss 未實現匯兌損失  | <b>507,210</b>         | –               |
| Operating cash flows before movements in working capital<br>營運資金變動前的經營現金流量                              | <b>23,927,981</b>      | 15,455,941      |
| (Increase) decrease in accounts and other receivables<br>應收賬款和其他應收款（增加）減少                               | <b>(3,728,328)</b>     | 5,112,772       |
| Decrease in contract assets 合約資產減少  | <b>446,716</b>         | 57,943          |
| Decrease in deferred government grants<br>遞延政府補助減少  | <b>(2,617,111)</b>     | (2,269,695)     |
| Increase (decrease) in contract liabilities<br>合約負債增加（減少）   | <b>4,837,209</b>       | (3,322,182)     |
| Increase in other payables and accruals<br>其他應付賬款和應計費用增加  | <b>187,343</b>         | 552,433         |
| (Decrease) increase in provision for staff gratuities<br>員工約滿酬金準備（減少）增加                                 | <b>(1,152,355)</b>     | 1,661,986       |
| <b>NET CASH FROM OPERATING ACTIVITIES</b><br>經營活動所得的現金淨額  | <b>21,901,455</b>      | 17,249,198      |
| <b>INVESTING ACTIVITIES 投資活動</b>  |                        |                 |
| Payment for purchase of fixed assets 購入固定資產付款   | <b>(555,750)</b>       | (1,417,860)     |
| Proceeds from disposal of investments in equity instruments<br>出售權益工具投資所得款項                             | –                      | 17,960,650      |
| Payment for purchase of financial assets at amortised costs<br>按攤銷成本購入金融資產付款                            | –                      | (31,649,743)    |
| Payment for purchase of investments in equity instruments<br>購入權益工具投資付款                                 | <b>(10,000,000)</b>    | –               |
| Placement of bank deposits with maturity of more than three<br>months at acquisition<br>存入三個月以上到期的銀行存款  | <b>(32,000,000)</b>    | (16,211,995)    |
| Withdrawal of bank deposits with maturity of more than three<br>months at acquisition<br>提取三個月以上到期的銀行存款 | <b>16,211,995</b>      | 33,289,189      |
| Interest received<br>已收利息   | <b>2,589,412</b>       | 1,725,763       |

Statement of Cash Flows  
現金流量變動表

For the year ended 31 March 2020 截至二零二零年三月三十一日止年度

|  | NOTES 附註 | <b>2020</b><br>HK\$ 港幣 | 2019<br>HK\$ 港幣 |
|--|----------|------------------------|-----------------|
| NET CASH (USED IN) FROM INVESTING ACTIVITIES<br>投資活動產生（使用）的現金淨額          |          | <b>(23,754,343)</b>    | 3,696,004       |
| NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS<br>現金及現金等價物（減少）增加淨額 |          | <b>(1,852,888)</b>     | 20,945,202      |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR<br>年初現金及現金等價物     |          | <b>55,882,140</b>      | 34,936,938      |
| CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR<br>年末現金及現金等價物           | 14       | <b>54,029,252</b>      | 55,882,140      |

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

For the year ended 31 March 2020 截至二零二零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)成立的法人團體。根據《學術及職業資歷評審條例》(第592章)(「條例」),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。



For the year ended 31 March 2020 截至二零二零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 16              | Leases   |
| HK(IFRIC) – Int 23    | Uncertainty over Income Tax Treatments               |
| Amendments to HKFRS 9 | Prepayment Features with Negative Compensation       |
| Amendments to HKAS 19 | Plan Amendment, Curtailment or Settlement            |
| Amendments to HKAS 28 | Long-term Interests in Associates and Joint Ventures |
| Amendments to HKFRSs  | Annual Improvements to HKFRSs 2015–2017 Cycle        |

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 positions and performance 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16號             | 租賃                        |
| 香港(國際財務報告詮釋委員會) – 詮釋第23號 | 所得稅處理的不確定性                |
| 香港財務報告準則第9號(修訂本)         | 具有負補償的提前還款特性              |
| 香港會計準則第19號(修訂本)          | 計劃的修改、縮減或結算               |
| 香港會計準則第28號(修訂本)          | 於聯營公司及合營企業之長期權益           |
| 香港財務報告準則(修訂本)            | 香港財務報告準則年度改進：2015-2017年週期 |

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。

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

### HKFRS 16 Leases

The Council has applied HKFRS 16 for the first time in the current year. HKFRS 16 superseded HKAS 17 Leases (“HKAS 17”), and the related interpretations.

#### Definition of a lease

The Council has elected the practical expedient to apply HKFRS 16 to contracts that were previously identified as leases applying HKAS 17 and HK(IFRIC)-Int 4 Determining whether an Arrangement contains a Lease and not apply this standard to contracts that were not previously identified as containing a lease. Therefore, the Council has not reassessed contracts which already existed prior to the date of initial application.

For contracts entered into or modified on or after 1 April 2019, the Council applies the definition of a lease in accordance with the requirements set out in HKFRS 16 in assessing whether a contract contains a lease.

#### As a lessee

The Council has applied HKFRS 16 retrospectively with the cumulative effect recognised at the date of initial application, 1 April 2019.

As at 1 April 2019, the Council recognised additional lease liabilities and right-of-use assets at amounts equal to the related lease liabilities by applying HKFRS 16.C8(b)(ii) transition. Any difference at the date of initial application is recognised in the opening retained profits and comparative information has not been restated.

## 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

本局於本年度首次應用香港財務報告準則第16號。香港財務報告準則第16號取代香港會計準則第17號租賃(「香港會計準則第17號」)及相關詮釋。

#### 租賃之定義

本局選用權宜方案，對過往應用香港會計準則第17號及香港(國際財務報告詮釋委員會)－詮釋第4號「釐定一項安排是否包含租賃」所識別為租賃之合約應用香港財務報告準則第16號，而對過往並非識別為包含租賃之合約則不會應用此準則。因此，本局並無重新評估在初始應用日期之前已經存在之合約。

對於在二零一九年四月一日或之後訂立或修訂之合約，本局應用按照香港財務報告準則第16號所載規定為租賃之定義以評估一項合約是否包含租賃。

#### 作為承租人

本局已追溯應用香港財務報告準則第16號，於初始應用日期，即二零一九年四月一日確認累計影響。

於二零一九年四月一日，本局根據香港財務報告準則第16號C8(b)(ii)之過渡條文，按與相關租賃負債相等的金額確認額外租賃負債及使用權資產。於初始應用日期之任何差額於期初保留溢利確認，比較數字並無重列。

For the year ended 31 March 2020 截至二零二零年三月三十一日止年度

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

### As a lessee (continued)

When applying the modified retrospective approach under HKFRS 16 at transition, the Council applied the following practical expedients to leases previously classified as operating leases under HKAS 17, on lease-by-lease basis, to the extent relevant to the respective lease contracts:

- i. relied on the assessment of whether leases are onerous by applying HKAS 37 *Provisions, Contingent Liabilities and Contingent Assets* as an alternative of impairment review;
- ii. elected not to recognise right-of-use assets and lease liabilities for leases with lease term ends within 12 months of the date of initial application;
- iii. excluded initial direct costs from measuring the right-of-use assets at the date of initial application; and
- iv. used hindsight based on facts and circumstances as at date of initial application in determining the lease term for the Council’s leases with extension and termination options.

On transition, the Council has elected not to recognise any lease liabilities nor right of use assets of 1 April 2019 upon application of HKFRS 16 as the remaining lease terms of its lease amounting to HK\$29 which are disclosed as operating lease commitments as at 31 March 2019 are either ended within twelve months from 1 April 2019 or insignificant to the financial statements. Accounting policies resulting from application of HKFRS 16 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)

### 作為承租人(續)

當於過渡期根據香港財務報告準則第16號應用修訂追溯方法時，本局對過往根據香港會計準則第17號分類為經營租賃之租賃，以逐項租賃之基礎上，在各自的租賃合約相關範圍內應用以下權宜方案：

- i. 應用香港會計準則第37號—*準備、或有負債和或有資產*作為減值覆核的替代方法，評估租賃是否為損失性租賃；
- ii. 選擇對租約在初始應用日期12個月內完結之租賃不會確認使用權資產及租賃負債；
- iii. 在首次應用日不計入使用權資產的初始直接成本；及
- iv. 根據於初始應用日期的事實及情況於事後釐定本局帶有續租權和終止租賃選擇權的租賃之租約期。

於過渡時應用香港財務報告準則第16號，本局選擇不確認二零一九年四月一日的租賃負債或使用權資產，乃由於其金額為港幣29元的租賃(作為於二零一九年三月三十一日的經營租賃承擔於附註中披露)的剩餘租期將於自二零一九年四月一日開始的十二個月內到期或對財務報表而言不重大。應用香港財務報告準則第16號而產生的會計政策於附註3中披露。

## 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 17                                   | Insurance Contracts <sup>1</sup>   |
| Amendment to HKFRS 16                      | Covid-19-Related Rent Concessions <sup>6</sup>   |
| Amendments to HKFRS 3                      | Definition of a Business <sup>2</sup>  |
| Amendments to HKFRS 3                      | Reference to the Conceptual Framework <sup>5</sup>   |
| Amendments to HKFRS 10 and HKAS 28         | Sale or Contribution of Assets between an Investor and its Associate or Joint Venture <sup>3</sup> |
| Amendments to HKAS 1                       | Classification of Liabilities as Current or Non-current <sup>7</sup>                               |
| Amendments to HKAS 1 and HKAS 8            | Definition of Material <sup>4</sup>  |
| Amendments to HKAS 16                      | Property, Plant and Equipment – Proceeds before Intended Use <sup>5</sup>                          |
| Amendments to HKAS 37                      | Onerous Contracts – Cost of Fulfilling a Contract <sup>5</sup>                                     |
| Amendments to HKFRS 9, HKAS 39 and HKFRS 7 | Interest Rate Benchmark Reform <sup>4</sup>  |
| Amendments to HKFRSs                       | Annual Improvements to HKFRSs 2018-2020 <sup>5</sup>   |

## 2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續)

### 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17號                            | 保險合約 <sup>1</sup>                     |
| 香港財務報告準則第16號(修訂本)                       | 與新冠肺炎相關的租金優惠 <sup>6</sup>             |
| 香港財務報告準則第3號(修訂本)                        | 業務的定義 <sup>2</sup>                    |
| 香港財務報告準則第3號(修訂本)                        | 參考概念框架 <sup>5</sup>                   |
| 香港財務報告準則第10號及香港會計準則第28號(修訂本)            | 投資者與其聯營公司或合營企業之間的資產出售或注資 <sup>3</sup> |
| 香港會計準則第1號(修訂本)                          | 流動或非流動負債之劃分 <sup>7</sup>              |
| 香港會計準則第1號及香港會計準則第8號(修訂本)                | 重要性的定義 <sup>4</sup>                   |
| 香港會計準則第16號(修訂本)                         | 物業、廠房及設備—作擬定用途前之所得款項 <sup>5</sup>     |
| 香港會計準則第37號(修訂本)                         | 損失合約—履約合約之成本 <sup>5</sup>             |
| 香港財務報告準則第9號、香港會計準則第39號及香港財務報告準則第7號(修訂本) | 利率基準改革 <sup>4</sup>                   |
| 香港財務報告準則(修訂本)                           | 香港財務報告準則年度改進：2018-2020週期 <sup>5</sup> |

For the year ended 31 March 2020 截至二零二零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 2021
- 2 Effective for business combinations and asset acquisitions for which the acquisition date is on or after the beginning of the first annual period beginning on or after 1 January 2020
- 3 Effective for annual periods beginning on or after a date to be determined
- 4 Effective for annual periods beginning on or after 1 January 2020
- 5 Effective for annual periods beginning on or after 1 January 2022
- 6 Effective for annual periods beginning on or after 1 June 2020
- 7 Effective for annual periods beginning on or after 1 January 2023

In addition to the above new and amendments to HKFRSs, a revised Conceptual Framework for Financial Reporting was issued in 2018. Its consequential amendments, *the Amendments to References to the Conceptual Framework in HKFRS Standards*, will be effective for annual periods beginning on or after 1 January 2020.

Except for the amendment 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 於二零二一年一月一日或其後開始的年度期間生效
- 2 就收購日期為二零二零年一月一日或之後開始的首個年度期間開始當日或其後的業務合併及資產收購生效
- 3 於將予釐定日期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的年度期間生效
- 5 於二零二二年一月一日或其後開始的年度期間生效
- 6 於二零二零年六月一日或其後開始的年度期間生效
- 7 於二零二三年一月一日或其後開始的年度期間生效

除上述新訂及經修訂香港財務報告準則外，經修訂的《財務報告概念框架》已於二零一八年發佈。其相應的修訂，即：「香港財務報告準則中對概念框架的引用修訂」將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。

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

### Conceptual Framework for Financial Reporting 2018 (the “New Framework”) and the Amendments to References to the Conceptual Framework in HKFRS Standards

The New Framework:

- reintroduces the terms stewardship and prudence;
- introduces a new asset definition that focuses on rights and a new liability definition that is likely to be broader than the definition it replaces, but does not change the distinction between a liability and an equity instrument;
- discusses historical cost and current value measures, and provides additional guidance on how to select a measurement basis for a particular asset or liability;
- states that the primary measure of financial performance is profit or loss, and that only in exceptional circumstances other comprehensive income will be used and only for income or expenses that arise from a change in the current value of an asset or liability; and
- discusses uncertainty, derecognition, unit of account, the reporting entity and combined financial statements.

Consequential amendments have been made so that references in certain HKFRSs have been updated to the New Framework, whilst some HKFRSs are still referred to the previous versions of the framework. These amendments are effective for the Council’s annual periods beginning on or after 1 January 2020. Other than specific standards which still refer to the previous versions of the framework, the Council will rely on the New Framework on its effective date in determining the accounting policies especially for transactions, events or conditions that are not otherwise dealt with under the accounting standards.

## 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)

《二零一八年財務報告概念框架》(以下簡稱「新框架」)以及「香港財務報告準則中對概念框架的引用修訂」

新框架：

- 重新引入管理和審慎之術語；
- 引入著重權利之新資產定義以及範圍可能比所取代定義更廣之新負債定義，惟不會改變負債和權益工具之間的區別；
- 討論歷史成本和現值計量，並就如何為一項特定資產或負債選擇計量基礎提供額外指引；
- 指出財務業績的主要指標為損益，以及只在特殊情況下使用其他全面收益，且僅用於資產或負債的現值產生變動的收入或支出；及
- 討論不確定性、終止確認、記賬單位、報告主體和合併財務報表。

為使某些《香港財務報告準則》的引用內容更新至新框架，已作出相應修訂，然而一些《香港財務報告準則》仍參考舊的架構版本。該等修訂自本局於二零二零年一月一日或其後開始的年度期間生效。除仍參照舊版本框架的具體準則外，本局將依賴生效日的新框架釐定會計政策，尤其是根據會計準則未另行處理的交易、事件或條件。



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

### 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 judgments. In particular, the amendments:

- include the concept of “obscuring” material information in which the effect is similar to omitting or misstating the information;
- replace threshold for materiality influencing users from “could influence” to “could reasonably be expected to influence”; and
- include the use of the phrase “primary users” rather than simply referring to “users” which was considered too broad when deciding what information to disclose in the financial statements.

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.

## 3. Significant Accounting Policies

### Statement of compliance

The financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards issued by the HKICPA.

### 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 set out below.

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

## 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

該修訂對重要性的定義進行了修改，在作出實質性判斷時加入額外指引和解釋相關內容。尤其是，該修訂：

- 包含「掩蓋」重要信息的概念，其與遺漏或錯誤陳述信息有類似效果；
- 就影響使用者重要性的範圍以「可合理預期影響」取代「可影響」；及
- 包含使用片語「主要使用者」，而非僅指「使用者」，於決定於財務報表披露何等資料時，該用語被視為過於廣義。

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。

## 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香港財務報告準則而編製。

### 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按公允價值計量除外。

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。

### 3. Significant Accounting Policies (continued)

#### Basis of preparation (continued)

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 accounted for in accordance with HKFRS 16 (since 1 April 2019) or HKAS 17 (before application of HKFRS 16), and measurements that have some similarities to fair value but are not fair value, such as net realisable value in HKAS 2 *Inventories* or value in use in HKAS 36 *Impairment of Assets*.

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

- 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.

### 3. 主要會計政策(續)

#### 編製基準(續)

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、根據香港財務報告準則第16號(自二零一九年四月一日開始)或香港會計準則第17號(應用香港財務報告準則第16號之前)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。

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。

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### 3. Significant Accounting Policies (continued)

The principal accounting policies are set out below.

#### Revenue from contracts with customers

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.

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)

主要會計政策載列如下。

#### 來自客戶合約之收益

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。

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。

### 3. Significant Accounting Policies (continued)

#### Revenue from contracts with customers (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 services and qualifications and other 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.

#### Government grants

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

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

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

### 3. 主要會計政策(續)

#### 來自客戶合約之收益(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及資歷和其他評估服務收益。

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。

#### 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。

For the year ended 31 March 2020 截至二零二零年三月三十一日止年度

### 3. Significant Accounting Policies (continued)

#### Fixed assets

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

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

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

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

An item of fixed assets 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 fixed assets 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 fixed assets

At the end of each reporting period, the Council reviews the carrying amounts of its fixed 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 relevant 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

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估計可使用年內沖銷其扣除估計殘值的成本計算：

|       |        |
|-------|--------|
| 租賃改良  | 尚餘租賃年期 |
| 傢具和設備 | 5年     |
| 電腦設備  | 5年     |

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

物業、廠房及設備的項目於出售時或於預計不會從持續使用該項資產中獲得未來經濟利益時終止確認。任何因出售或廢置物業、廠房及設備的項目而產生的收益或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。

#### 固定資產的減值

本局會於各報告期末檢討其使用年期有限的固定資產的賬面值，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。



### 3. Significant Accounting Policies (continued)

#### Leases

##### *Definition of a lease* (upon application of HKFRS 16)

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

For contracts entered into or modified or arising from business combinations on or after the date of initial application, the Council assesses whether a contract is or contains a lease based on the definition under HKFRS 16 at inception, modification date or acquisition date, as appropriate. Such contract will not be reassessed unless the terms and conditions of the contract are subsequently changed.

##### *The Council as a lessee* (upon application of HKFRS 16)

##### *Short-term leases and leases of low-value assets*

The Council applies the short-term lease recognition exemption to leases of office that have a lease term of 12 months or less from the commencement date and do not contain a purchase option. It also applies the recognition exemption for lease of low-value assets. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis or another systematic basis over the lease term.

##### *The Council as a lessee* (prior to 1 April 2019)

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

#### Cash and cash equivalents

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

#### Retirement benefit costs

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

#### Taxation

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

### 3. 主要會計政策(續)

#### 租賃

##### *租賃之定義* (應用香港財務報告準則第16號之後)

倘合約包含在一定期間內控制一項已識別資產使用的權利以換取代價，則合約為一項租賃或包含一項租賃。

對於在首次應用日或以後訂立或修訂的合約，本局根據香港財務報告準則第16號中的定義評估該合約於開始日、修訂日或購買日是否為一項租賃或包含一項租賃(如適當)。除非合約的條款後續有變更，否則本局不會重新評估該等合約。

##### *本局作為承租人* (應用香港財務報告準則第16號之後)

##### *短期租賃及低價值資產租賃*

本局對自租賃開始日租賃期為十二個月或以下，以及不包含購買選擇權的辦公室租賃應用短期租賃確認豁免。本局對低價值資產租賃亦應用確認豁免。短期租賃及低價值資產租賃之租賃付款在租期內按直線法或其他系統化基準確認為開支。

##### *本局作為承租人* (二零一九年四月一日之前)

經營租賃付款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。



For the year ended 31 March 2020 截至二零二零年三月三十一日止年度

### 3. Significant Accounting Policies (continued)

#### Provisions

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

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

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

#### Financial instruments

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

Financial assets and financial liabilities are initially measured at fair value except for accounts receivable arising from contracts with customers which are initially measured in accordance with HKFRS 15. 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.

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.

### 3. 主要會計政策(續)

#### 撥備

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

確認為撥備的金額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(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。

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收入及利息費用之方法。實際利率乃於初步確認時按金融資產或金融負債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。

### 3. Significant Accounting Policies (continued)

#### Financial instruments (continued)

##### Financial assets

##### Classification and subsequent measurement of financial assets

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.

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 selling and collecting 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.

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

##### 金融資產的分類和後續計量

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。

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) 攤銷成本和利息收入

就其後按攤銷成本計量金融資產而言，利息收入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)，利息收入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，利息收入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，利息收入通過金融資產的賬面總值採用實際利率法進行確認。

### 3. Significant Accounting Policies (continued)

#### Financial instruments (continued)

##### Financial assets (continued)

##### Classification and subsequent measurement of financial assets (continued)

(ii) Equity instruments designated as at FVTOCI

Investments in equity instruments 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.

##### Impairment of financial assets

The Council performs impairment assessment under expected credit loss ("ECL") model on financial assets (including accounts and other receivables, contract assets and bank deposits) which are subject to impairment under HKFRS 9. 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 individually for debtors with significant balances and/or collectively using a provision matrix with appropriate groupings.

### 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(續)

(ii) 指定為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。

##### 金融資產減值

本局就按照香港財務報告準則第9號減值規定須予減值的金融資產(包括應收賬款及其他應收款、合約資產和銀行存款)按預期信貸損失模型進行減值評估。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按具有重大結餘的債務人進行單獨評估及／或使用具有適當分組的準備矩陣進行集體評估。

### 3. Significant Accounting Policies (continued)

#### Financial instruments (continued)

##### Financial assets (continued)

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

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.

(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;
- 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.

### 3. 主要會計政策(續)

#### 金融工具(續)

##### 金融資產(續)

##### 金融資產減值(續)

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。

(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；
- 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信息，證明並非如此。

### 3. Significant Accounting Policies (continued)

#### Financial instruments (continued)

##### Financial assets (continued)

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

(i) Significant increase in credit risk (continued)

Despite the foregoing, the Council assumes that the credit risk on a debt instrument has not increased significantly since initial recognition if the debt instrument is determined to have low credit risk at the reporting date. A debt instrument is determined to have low credit risk if i) it has a low risk of default, ii) the borrower 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.

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 or obtained from external sources 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(續)

(i) 信貸風險大幅增加(續)

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；ii) 借款人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。

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，當內部或外部的信息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信息表明該等情況適用更加寬鬆的違約標準。



### 3. Significant Accounting Policies (continued)

#### Financial instruments (continued)

##### Financial assets (continued)

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

#### (iii) Credit-impaired financial assets

A financial asset is credit-impaired when one or more events 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.

#### (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.

### 3. 主要會計政策(續)

#### 金融工具(續)

##### 金融資產(續)

##### 金融資產減值(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。

#### (iv) 註銷政策

當有信息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。



### 3. Significant Accounting Policies (continued)

#### Financial instruments (continued)

##### Financial assets (continued)

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

(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.

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 grouped on the following basis:

- Past-due status; and
- Nature, size and industry of debtors; and
- External credit ratings where available.

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 gain or 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(續)

(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。

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基礎進行分組：

- 逾期狀況；以及
- 債務人性質、規模及行業，及
- 外部信貸評級(如可用)。

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收益及損失於損益中確認，惟應收賬款相應的調整於損失撥備中確認。

### 3. Significant Accounting Policies (continued)

#### Financial instruments (continued)

##### Financial assets (continued)

##### Derecognition of financial assets

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 measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of an investment in equity instrument which the Council has elected on initial recognition to measure at FVTOCI, the cumulative gain or loss previously accumulated in the investment revaluation reserve is not reclassified to profit or loss, but is transferred to accumulated surpluses.

##### Financial liabilities and equity

##### Classification as debt or equity

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

##### Equity instruments

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

##### Financial liabilities

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

##### Derecognition of financial liabilities

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

### 3. 主要會計政策(續)

#### 金融工具(續)

##### 金融資產(續)

##### 金融資產的終止確認

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。

於終止確認按攤銷成本計量的金融資產時，該資產的賬面值與已收及應收代價的總和之間的差額已於損益中確認。

於終止確認本局於初始確認時已選擇按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時，此前於投資重估儲備累積的累計盈虧不會重新分類至損益中，而是轉撥至累計溢利。

##### 金融負債及權益工具

##### 分類為負債或權益

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

##### 權益工具

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

##### 金融負債

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

##### 金融負債的終止確認

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。

#### 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 underlying 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.

##### *Provision of ECL of accounts receivable and contract assets*

Accounts receivable and contract assets with significant balances and credit-impaired are assessed for ECL individually. The Council uses provision matrix to calculate ECL for the accounts receivable and contract assets. 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.

The provision of ECL is sensitive to changes in estimates. The information about the ECL and the accounts receivable and contract assets are disclosed in notes 12, 13 and 20, respectively.

#### 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預期信貸損失準備*

對具有重大結餘及已出現信貸減值的應收賬款和合約資產作個別預期信貸損失評估。本局使用準備矩陣計算應收賬款與合約資產的預期信貸損失。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信息。於每個報告日，重新評估以往觀察到的違約率，並考慮前瞻性信息的變化。

預期信貸損失準備易受估計變動所影響。有關預期信貸損失、應收賬款及合約資產的信息分別載於附註12、附註13和附註20。

## 5. Revenue

### (i) Disaggregation of revenue from contracts with customers

#### Type of services

|   | 服務類型            |                 |
|---|-----------------|-----------------|
|   | 2020<br>HK\$ 港幣 | 2019<br>HK\$ 港幣 |
| Accreditation services fees 評審服務費                 | 51,281,270      | 49,214,529      |
| Advisory services fees 諮詢服務費                      | 13,894,978      | 9,319,563       |
| Consultancy services fees 顧問服務費                   | 7,724,155       | 10,802,177      |
| Qualifications and other assessment fees 資歷及其他評估費 | 18,777,794      | 17,188,012      |
| Qualifications registry fees 資歷名冊費                | 4,252,233       | 3,826,159       |
| Total 總額  | 95,930,430      | 90,350,440      |

#### Timing of revenue recognition

|                         | 收益確認時點          |                 |
|-------------------------|-----------------|-----------------|
|                         | 2020<br>HK\$ 港幣 | 2019<br>HK\$ 港幣 |
| At a point in time 於時間點 | 26,501,949      | 27,990,189      |
| Overtime 於時間段           | 69,428,481      | 62,360,251      |
| Total 總額                | 95,930,430      | 90,350,440      |

### (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 2020 are HK\$20,608,634 (2019: HK\$15,771,425) and the expected timing of recognising revenue is within one year.

## 5. 收益

### (i) 來自與客戶簽訂合約的收益類別

#### 服務類型

|   | 服務類型            |                 |
|---|-----------------|-----------------|
|   | 2020<br>HK\$ 港幣 | 2019<br>HK\$ 港幣 |
| Accreditation services fees 評審服務費                 | 51,281,270      | 49,214,529      |
| Advisory services fees 諮詢服務費                      | 13,894,978      | 9,319,563       |
| Consultancy services fees 顧問服務費                   | 7,724,155       | 10,802,177      |
| Qualifications and other assessment fees 資歷及其他評估費 | 18,777,794      | 17,188,012      |
| Qualifications registry fees 資歷名冊費                | 4,252,233       | 3,826,159       |
| Total 總額  | 95,930,430      | 90,350,440      |

#### 收益確認時點

|                         | 收益確認時點          |                 |
|-------------------------|-----------------|-----------------|
|                         | 2020<br>HK\$ 港幣 | 2019<br>HK\$ 港幣 |
| At a point in time 於時間點 | 26,501,949      | 27,990,189      |
| Overtime 於時間段           | 69,428,481      | 62,360,251      |
| Total 總額                | 95,930,430      | 90,350,440      |

### (ii) 分配至與客戶簽訂合約剩餘履行義務的交易價格

於二零二零年三月三十一日，分配至剩餘未履行義務的交易價格為港幣20,608,634元（二零一九年：港幣15,771,425元），預期確認收入的時間為一年內。

## 6. Investment Income

|                      | 2020<br>HK\$ 港幣 | 2019<br>HK\$ 港幣 |
|----------------------|-----------------|-----------------|
| Interest income 利息收入 | 2,590,848       | 2,034,570       |

## 6. 投資收入

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

|   | 2020<br>HK\$ 港幣 | 2019<br>HK\$ 港幣 |
|---|-----------------|-----------------|
| Review of non-QF Accreditation 非資歷評估服務審閱費 | 13,051          | 12,527          |
| Foreign exchange gain, net 外幣兌換收益淨額       | –               | 1,355           |
| Miscellaneous income 其他收入                 | 9,219           | 50              |
|   | <b>22,270</b>   | 13,932          |

## 7. 其他收入

## 8. Surplus for the Year

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

|  | 2020<br>HK\$ 港幣    | 2019<br>HK\$ 港幣 |
|--|--------------------|-----------------|
| Staff costs 員工成本   |                    |                 |
| – Salaries, wages and other benefits – 薪金、工資及其他福利  | 56,941,751         | 59,260,116      |
| – Contributions to Mandatory Provident Funds – 強制性公積金供款  | 1,482,628          | 1,460,551       |
|  | <b>58,424,379</b>  | 60,720,667      |
| Auditor's remuneration 核數師酬金   | 178,382            | 287,385         |
| Depreciation 折舊  | 3,337,226          | 3,164,008       |
| Expenses related to short-term leases with lease terms end within<br>12 months of the date of initial application of HKFRS 16<br>與租賃期在於首次應用香港財務報告準則<br>第16號日起12個月內到期的短期租賃有關的支出 | 135,084            | –               |
| Minimum lease payments under operating leases 最低經營租賃支出   | –                  | 133,237         |
| Interest income from financial assets at amortised costs<br>按攤銷成本計量的金融資產的利息收入  | <b>(1,273,694)</b> | (1,240,468)     |

## 8. 本年度盈餘

本年度盈餘已扣除(計入):

For the year ended 31 March 2020 截至二零二零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**

|                                      | <b>Leasehold<br/>improvements</b> | <b>Furniture and<br/>equipment</b> | <b>Computer<br/>equipment</b> | <b>Total</b> |
|--------------------------------------|-----------------------------------|------------------------------------|-------------------------------|--------------|
|                                      | 租賃改良                              | 傢具和設備                              | 電腦設備                          | 總額           |
|                                      | HK\$ 港幣                           | HK\$ 港幣                            | HK\$ 港幣                       | HK\$ 港幣      |
| <b>COST 成本</b>                       |                                   |                                    |                               |              |
| At 1 April 2018 於二零一八年四月一日           | 31,083,553                        | 7,222,641                          | 13,185,824                    | 51,492,018   |
| Additions 添置                         | –                                 | 96,100                             | 1,801,580                     | 1,897,680    |
| Disposals 出售                         | –                                 | (575,255)                          | –                             | (575,255)    |
| At 31 March 2019 於二零一九年三月三十一日        | 31,083,553                        | 6,743,486                          | 14,987,404                    | 52,814,443   |
| Additions 添置                         | –                                 | 28,400                             | 527,350                       | 555,750      |
| At 31 March 2020 於二零二零年三月三十一日        | 31,083,553                        | 6,771,886                          | 15,514,754                    | 53,370,193   |
| <b>ACCUMULATED DEPRECIATION 累計折舊</b> |                                   |                                    |                               |              |
| At 1 April 2018 於二零一八年四月一日           | 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    |
| Eliminated on disposal 出售轉銷          | –                                 | (575,255)                          | –                             | (575,255)    |
| At 31 March 2019 於二零一九年三月三十一日        | 31,083,553                        | 6,510,614                          | 7,214,119                     | 44,808,286   |
| Charge for the year 本年度折舊            | –                                 | 235,061                            | 3,102,165                     | 3,337,226    |
| At 31 March 2020 於二零二零年三月三十一日        | 31,083,553                        | 6,745,675                          | 10,316,284                    | 48,145,512   |
| <b>NET BOOK VALUE 賬面淨值</b>           |                                   |                                    |                               |              |
| At 31 March 2020 於二零二零年三月三十一日        | –                                 | 26,211                             | 5,198,470                     | 5,224,681    |
| At 31 March 2019 於二零一九年三月三十一日        | –                                 | 232,872                            | 7,773,285                     | 8,006,157    |



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

|   | 2020<br>HK\$ 港幣   | 2019<br>HK\$ 港幣 |
|---|-------------------|-----------------|
| Debt instruments – financial assets at amortised costs<br>債務工具－按攤銷成本計量之金融資產 | <b>39,216,279</b> | 39,995,060      |
| Investments in equity instruments at FVTOCI<br>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   | <b>10,374,750</b> | –               |
|   | <b>49,591,029</b> | 39,995,060      |
| Analysed as: 分析為：   |                   |                 |
| Non-current 非流動   | <b>39,560,826</b> | 39,995,060      |
| Current 流動  | <b>10,030,203</b> | –               |
|   | <b>49,591,029</b> | 39,995,060      |
| Fair value of financial assets at amortised costs<br>按攤銷成本計量之金融資產的公允價值      | <b>39,883,148</b> | 40,076,165      |

## 11. 投資

## 12. Accounts and Other Receivables

|  | 2020<br>HK\$ 港幣   | 2019<br>HK\$ 港幣 |
|--|-------------------|-----------------|
| Accounts receivable 應收賬款                                 | <b>11,564,609</b> | 7,473,981       |
| Deposits, other receivables and prepayments 按金、其他應收款及預付款 | <b>2,495,469</b>  | 2,857,769       |
| Interest receivable 應收利息                                 | <b>848,742</b>    | 575,735         |
|  | <b>14,908,820</b> | 10,907,485      |

## 12. 應收賬款和其他應收款

As at 1 April 2018, accounts receivable from contracts with customers amounted to HK\$13,958,726.

As at 31 March 2020, included in the Group's accounts receivable balance are debtors with aggregate carrying amount of HK\$3,843,218 (2019: HK\$4,903,941) which are past due as at the reporting date. Out of the past due balances, HK\$80,290 (2019: 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.

Details of impairment assessment as at 31 March 2020 are set out in note 20.

於二零一八年四月一日，來自與客戶簽訂合約的應收賬款為港幣13,958,726元。

於二零二零年三月三十一日，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3,843,218元(二零一九年：港幣4,903,941元)。在過去的到期餘額中，港幣80,290元(二零一九年：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。

截至二零二零年三月三十一日的減值評估詳情見附註20。

For the year ended 31 March 2020 截至二零二零年三月三十一日止年度

**13. Contract Assets**

|                             | <b>2020</b>    | 2019    |
|-----------------------------|----------------|---------|
|                             | <b>HK\$ 港幣</b> | HK\$ 港幣 |
| Accreditation services 評審服務 | <b>72,528</b>  | 519,244 |

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.

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。

**14. Bank Deposits and Cash**

|  | <b>2020</b>         | 2019         |
|--|---------------------|--------------|
|  | <b>HK\$ 港幣</b>      | HK\$ 港幣      |
| Deposits with banks 銀行定期存款   | <b>59,475,688</b>   | 50,724,359   |
| Cash at bank and other financial institutions and in hand<br>現金及銀行或其他財務機構存款                      | <b>26,553,564</b>   | 21,369,776   |
| Bank deposits and cash in the statement of financial position<br>財務報表所示的銀行存款及現金                  | <b>86,029,252</b>   | 72,094,135   |
| Less: Bank deposits with maturity of more than three months at acquisition<br>減：在購入後三個月以上到期的銀行存款 | <b>(32,000,000)</b> | (16,211,995) |
| Cash and cash equivalents in the statement of cash flows<br>現金流量表所示的現金及現金等價物                     | <b>54,029,252</b>   | 55,882,140   |

**15. Deferred Government Grants**

|   | <b>2020</b>        | 2019        |
|---|--------------------|-------------|
|   | <b>HK\$ 港幣</b>     | HK\$ 港幣     |
| Balance as at 1 April 於四月一日的結餘                              | <b>6,363,614</b>   | 8,633,309   |
| Grants received and receivable 已收及應收補助                      | -                  | 823,095     |
| Recognised as income during the year 年內已確認為收入               | <b>(2,617,111)</b> | (3,092,790) |
| Balance as at 31 March 於三月三十一日的結餘                           | <b>3,746,503</b>   | 6,363,614   |
| Less: Amount shown under current liabilities 減：流動負債項下所包括的金額 | <b>(1,773,044)</b> | (2,617,111) |
| Amount shown under non-current liabilities 非流動負債項下所包括的金額    | <b>1,973,459</b>   | 3,746,503   |

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。

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

## 16. Contract Liabilities

The following is an analysis of the Council's contract liabilities:

|                                      | 2020<br>HK\$ 港幣   | 2019<br>HK\$ 港幣 |
|--------------------------------------|-------------------|-----------------|
| Accreditation services fees 評審服務費    | <b>10,304,835</b> | 9,156,632       |
| Consultancy services fees 顧問服務費      | <b>2,560,475</b>  | 333,000         |
| Qualifications assessment fees 資歷評估費 | <b>3,256,744</b>  | 2,956,090       |
| Qualifications registry fees 資歷名冊費   | <b>4,486,580</b>  | 3,325,703       |
|                                      | <b>20,608,634</b> | 15,771,425      |

The contract liabilities at 1 April 2019 were fully recognised as revenue during the year ended 31 March 2020.

## 16. 合約負債

本局之合約負債分析如下：

截至二零一九年四月一日的合約負債全部確認為截至二零二零年三月三十一日止年度的收益。

## 17. Provision for Staff Gratuities

|   | 2020<br>HK\$ 港幣    | 2019<br>HK\$ 港幣 |
|---|--------------------|-----------------|
| Balance as at 1 April 於四月一日結餘                               | <b>6,865,782</b>   | 5,203,796       |
| Provision made 提撥準備   | <b>4,287,306</b>   | 4,706,536       |
| Provision utilised 已用準備                                     | <b>(5,439,661)</b> | (3,044,550)     |
| Balance as at 31 March 於三月三十一日結餘                            | <b>5,713,427</b>   | 6,865,782       |
| Less: Amount shown under current liabilities 減：流動負債項下所包括的金額 | <b>(2,673,391)</b> | (4,785,073)     |
| Amount shown under non-current liabilities 非流動負債項下所包括的金額    | <b>3,040,036</b>   | 2,080,709       |

## 17. 員工約滿酬金準備

## 18. Reserves

- (a) The general reserve has been established since 1 April 2019 in order to meet operational contingencies and to safeguard the Council's ability to continue as a going concern. It is transferred to or from the accumulated surplus up to the actual annual operating expenditure (excluding any future depreciation charges of the related assets under the designated reserve) as at the year ended of reporting periods (rounded to the nearest million). The general reserve is available for general use and can be utilised at the discretion of the Council.
- (b) The designated reserve has been established since 1 April 2019 for the future capital expenditure requirement on leasehold properties. It is transferred to or from the accumulated surplus any surplus in excess of the agreed ceiling of the general reserve.
- (c) **Investment revaluation reserve**

The investment revaluation reserve comprises the cumulative net change in the fair value of equity instrument at FVTOCI held at the end of the reporting period and is dealt with in accordance with the accounting policies in note 3.

## 18. 儲備

- (a) 一般儲備乃自二零一九年四月一日起設立，以應對營運上的突發需要及確保本局的財政持續穩健。該等儲備乃於報告期末由累計盈餘轉入或轉出，金額上限為實際的年度經營開支(不包括未來於指定儲備下相關資產的折舊支出)(四捨五入至最接近的百萬位)。一般儲備可作一般用途，並由本局自主運用。
- (b) 指定儲備乃自二零一九年四月一日起設立，以滿足租賃物業相關的未來資本支出要求。該等儲備乃由累計盈餘轉入或轉出，金額為超出一般儲備協定上限之盈餘。
- (c) **投資重估儲備**

投資重估儲備包含於報告期末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。

For the year ended 31 March 2020 截至二零二零年三月三十一日止年度

## 19. 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.

## 20. Financial Instruments

### Categories of financial instruments

#### Financial assets 金融資產

Financial assets at amortised cost 按攤銷成本計量的金融資產

Equity instrument at 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

#### Financial liabilities 金融負債

Amortised cost 已攤銷成本

## 19. 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。

本局的整體策略與以往年度維持不變。本局的資本架構包括現金及現金等價物及累計盈餘。

## 20. 金融工具

### 金融工具的類別

|  | 2020<br>HK\$ 港幣    | 2019<br>HK\$ 港幣 |
|--|--------------------|-----------------|
| <b>Financial assets 金融資產</b>                             |                    |                 |
| Financial assets at amortised cost 按攤銷成本計量的金融資產          | <b>140,154,351</b> | 122,996,680     |
| Equity instrument at FVTOCI 以公允價值計量且其變動計入<br>其他全面收益的權益工具 | <b>10,374,750</b>  | -               |
|  | <b>150,529,101</b> | 122,996,680     |
| <b>Financial liabilities 金融負債</b>                        |                    |                 |
| Amortised cost 已攤銷成本                                     | <b>3,242,857</b>   | 3,165,441       |

## 20. 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       |                 |
|----------------------------------|-----------------|-----------------|
|                                  | 2020<br>HK\$ 港幣 | 2019<br>HK\$ 港幣 |
| United States dollars ("USD") 美元 | 42,210,436      | 39,995,060      |

##### 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

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.

## 20. 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分類為按攤銷成本計量的金融資產的債務工具、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：

##### 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

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。



## 20. Financial Instruments (continued)

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

#### Credit risk and impairment assessment (continued)

*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 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 34% and 63% (2019: 50% and 77%) of the total accounts receivable that were due from the largest customer and the five largest customers respectively.

#### *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.

## 20. 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)

*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有關客戶的信貸額度、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準備。此外，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34%和63%(二零一九年：50%和77%)。

#### *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。本局的債務工具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。

## 20. Financial Instruments (continued)

## 20. 金融工具(續)

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

### 財務風險管理目標及政策(續)

#### Credit risk and impairment assessment (continued)

#### 信貸風險與減值評估(續)

The Council's internal credit risk grading assessment comprises the following categories:

本局內部信貸風險等級評估包括以下類別：

| Internal credit rating<br>內部信貸評級 | Description<br>說明  | Accounts receivable/<br>contract assets<br>應收賬款／合約資產        | Other<br>financial assets<br>其他金融資產                         |
|----------------------------------|--|---|---|
| Low risk<br>低風險                  | The counterparty has a low risk of default and does not have any past-due amounts<br>交易對手違約風險低，沒有任何逾期金額  | Lifetime ECL –<br>not credit-impaired<br>整個存續期內預期信貸損失－信貸未減值 | 12m ECL<br>12個月內預期信貸損失                                      |
| Normal risk<br>一般風險              | Debtor frequently repays after due dates but usually settle after due date<br>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 –<br>not credit-impaired<br>整個存續期內預期信貸損失－信貸未減值 | 12m ECL<br>12個月內預期信貸損失                                      |
| High risk<br>高風險                 | There have been significant increases in credit risk since initial recognition through information developed internally<br>自依據內部信息初始確認以來，信貸風險顯著增加                    | Lifetime ECL –<br>not credit-impaired<br>整個存續期內預期信貸損失－信貸未減值 | Lifetime ECL –<br>not credit-impaired<br>整個存續期內預期信貸損失－信貸未減值 |
| Loss<br>損失                       | There is evidence indicating the asset is credit-impaired<br>有證據表明該資產信貸已減值   | Lifetime ECL –<br>credit-impaired<br>整個存續期內預期信貸損失－信貸已減值     | Lifetime ECL –<br>credit-impaired<br>整個存續期內預期信貸損失－信貸已減值     |
| Write-off<br>註銷                  | There is evidence indicating that the debtor is in severe financial difficulty and the Council has no realistic prospect of recovery<br>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收回 | Amount is written off<br>金額已註銷                              | Amount is written off<br>金額已註銷                              |

For the year ended 31 March 2020 截至二零二零年三月三十一日止年度

## 20. 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:

|   | Notes<br>附註 | Internal<br>credit rating<br>內部信貸評級 | 12-month or lifetime ECL<br>12個月內預期信貸損失或<br>整個存續期內預期信貸損失  | Gross carrying amount<br>賬面總額 |                 |
|---|-------------|-------------------------------------|---|-------------------------------|-----------------|
|   |             |                                     |   | 2020<br>HK\$ 港幣               | 2019<br>HK\$ 港幣 |
| <b>Financial assets at amortised cost</b><br>按攤銷成本計量的金融資產                                 |             |                                     |   |                               |                 |
| Accounts receivable<br>應收賬款   | 12          | Low risk<br>低風險                     | Lifetime ECL (provision matrix)<br>整個存續期內預期信貸損失<br>(準備矩陣) | <b>11,564,609</b>             | 7,473,981       |
| Other receivables<br>其他應收款  | 12          | Low risk<br>低風險                     | 12m ECL<br>12個月內預期信貸損失                                    | <b>1,778,278</b>              | 2,857,769       |
| Debt instruments classified as financial assets at amortised costs<br>分類為按攤銷成本計量金融資產的債務工具 | 11          | Low risk<br>低風險                     | 12m ECL<br>12個月內預期信貸損失                                    | <b>39,216,279</b>             | 39,995,060      |
| Bank deposits and cash<br>銀行存款及現金   | 14          | Low risk<br>低風險                     | 12m ECL<br>12個月內預期信貸損失                                    | <b>86,029,252</b>             | 72,904,135      |
| <b>Other item 其他項目</b>  |             |                                     |   |                               |                 |
| Contract assets<br>合約資產   | 13          | Low risk<br>低風險                     | Lifetime ECL (provision matrix)<br>整個存續期內預期信貸損失<br>(準備矩陣) | <b>72,528</b>                 | 519,244         |

#### 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.

## 20. 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：

#### 流動資金風險

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

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

## 20. Financial Instruments (continued)

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

#### Fair value measurements of financial instruments

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

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

The Council's equity investment is measured at fair value at the end of the 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<br>金融資產   | Fair value as at<br>公允價值於 |                 | Fair value<br>hierarchy<br>公允價值<br>層級 | Valuation technique<br>and key input<br>估值方法及主要輸入數據  |
|--|---------------------------|-----------------|---------------------------------------|--|
|  | 2020<br>HK\$ 港幣           | 2019<br>HK\$ 港幣 |                                       |  |
| Equity instruments at FVTOCI<br>以公允價值計量且其變動<br>計入其他全面收益的<br>權益工具 | 10,374,750                | –               | Level 1<br>第一層                        | Quoted bid price in an active<br>market<br>活躍市場所報買入價 |

There were no transfers in different levels of the fair value hierarchy during the years ended 31 March 2020.

- (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.

|                       | 2020                                 |                               | 2019                                 |                               |
|-----------------------|--------------------------------------|-------------------------------|--------------------------------------|-------------------------------|
|                       | Carrying<br>amount<br>賬面值<br>HK\$ 港幣 | Fair value<br>公允價值<br>HK\$ 港幣 | Carrying<br>amount<br>賬面值<br>HK\$ 港幣 | Fair value<br>公允價值<br>HK\$ 港幣 |
| Debt instruments 債務工具 | 39,216,280                           | 39,883,148                    | 39,995,060                           | 40,076,165                    |

## 20. 金融工具(續)

### 財務風險管理目標及政策(續)

#### 金融工具的公允價值計量

此附註披露本局如何釐定各類金融資產的公允價值。

- (i) 按經常性基準以公允價值計量的本局金融資產：

本局的權益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)。

截至二零二零年三月三十一日止年度，並無不同公允價值層級之間的相互轉換。

- (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若。

For the year ended 31 March 2020 截至二零二零年三月三十一日止年度

## 21. 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:

|   | <b>2020</b><br><b>HK\$ 港幣</b><br><b>(Note) (附註)</b> | 2019<br>HK\$ 港幣 |
|---|---|-----------------|
| Within one year 一年內                                     | <b>N/A 不適用</b>                                      | 12              |
| In the second to fifth years inclusive 第二至第五年（首尾兩年包括在內） | <b>N/A 不適用</b>                                      | 17              |
|   | <b>N/A 不適用</b>                                      | 29              |

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.

*Note:* The operating lease commitments of the Council was related to the leases of its office premises which the Council has elected not to recognise any lease liabilities nor right of use assets as the leases of low-value assets are insignificant to the financial statements upon the adoption of HKFRS 16 since 1 April 2019.

## 22. Related Party Transactions

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

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

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

### (i) Honorarium to Council members in the capacity of

|                                 | <b>2020</b><br><b>HK\$ 港幣</b> | 2019<br>HK\$ 港幣 |
|---------------------------------|-------------------------------|-----------------|
| Non-local Council members 非本地成員 | <b>260,000</b>                | 260,000         |

Local Council members are not remunerated.

## 21. 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付款作出承擔如下：

|   | <b>2020</b><br><b>HK\$ 港幣</b><br><b>(Note) (附註)</b> | 2019<br>HK\$ 港幣 |
|---|---|-----------------|
| Within one year 一年內                                     | <b>N/A 不適用</b>                                      | 12              |
| In the second to fifth years inclusive 第二至第五年（首尾兩年包括在內） | <b>N/A 不適用</b>                                      | 17              |
|   | <b>N/A 不適用</b>                                      | 29              |

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。

*註：* 本局的經營租賃承擔與其辦公室租賃有關。自二零一九年四月一日應用香港財務報告準則第16號之後，本局選擇不就該等經營租賃承擔確認任何租賃負債或使用權資產，乃由於該等低價值資產租賃對財務報表影響不重大。

## 22. 關連方交易

所有與本局董事會成員、關鍵管理人員和香港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、關鍵管理人員和香港政府有利益的機構進行的貨品和服務採購交易均屬正常業務運作，並已按照本局的財務規則及正常採購程序進行。

除本財務報表所披露的交易和結餘外，本局還有以下關聯方交易：

### (i) 本局成員以下職分所收取酬金

|                                 | <b>2020</b><br><b>HK\$ 港幣</b> | 2019<br>HK\$ 港幣 |
|---------------------------------|-------------------------------|-----------------|
| Non-local Council members 非本地成員 | <b>260,000</b>                | 260,000         |

本局董事會本地成員並不收取酬金。

## 22. Related Party Transactions (continued)

### (ii) Key management personnel remuneration

|  | 2020<br>HK\$ 港幣  | 2019<br>HK\$ 港幣 |
|--|------------------|-----------------|
| Salaries and other emoluments 薪金及其他酬金  | 4,161,472        | 6,966,170       |
| Retirement scheme contributions 退休計劃供款 | 21,000           | 36,000          |
|  | <b>4,182,472</b> | 7,002,170       |

Key management personnel comprise of the Executive Director, Deputy Executive Director (Academic) and Deputy Executive Director (Vocational and Professional Education and Training).

- (iii) During the year ended 31 March 2020, approximately 24% (2019: 22%) of the Council's total income are derived from services provided to the HKSAR Government, and approximately 8% (2019: 11%) 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 2020, the HKSAR Government also provided funding support of approximately HK\$nil (2019: HK\$400,000) for the phase III of the Council's information technology infrastructure development project, HK\$4,700,000 (2019: HK\$3,000,000) for the daily maintenance and regular upgrading of the QR and HK\$nil (2019: HK\$423,096) for the quality enhancement supporting scheme.

## 22. 關連方交易(續)

### (ii) 關鍵管理人員酬金

關鍵管理人員包括總幹事、副總幹事(學術)和副總幹事(職業專才教育)。

- (iii) 截至二零二零年三月三十一日止年度，在本局的總收入中，約24% (二零一九年：22%)來自向政府提供服務，約8% (二零一九年：11%)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) 截至二零二零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港幣零元(二零一九年：港幣400,000元)，及就日常運作和定期資歷名冊升級提供了港幣4,700,000元(二零一九年：港幣3,000,000元)，並為質量提升支援項目提供了港幣零元(二零一九年：港幣423,096元)的資金。



# ANALYSIS OF EXPENDITURE

## 支出分析

For the Year Ended 31 March 2020 截至二零二零年三月三十一日止年度

|  | 2020<br>HK\$ 港幣   | 2019<br>HK\$ 港幣 |
|--|-------------------|-----------------|
| STAFF COSTS 員工成本                           |                   |                 |
| Salaries 薪金                                | <b>50,992,383</b> | 53,095,076      |
| Allowances and other staff costs 津貼及其他員工成本 | <b>7,431,996</b>  | 7,625,591       |
|  | <b>58,424,379</b> | 60,720,667      |
| ADMINISTRATIVE EXPENSES 行政費用               |                   |                 |
| Auditor's remuneration 核數師酬金               | <b>178,382</b>    | 287,385         |
| Bank charges 銀行手續費                         | <b>10,670</b>     | 12,286          |
| Cleaning 清潔費                               | <b>475,822</b>    | 450,524         |
| Community relations 社區關係                   | <b>24,846</b>     | 42,940          |
| Consultancy fees 顧問費                       | <b>523,900</b>    | 643,968         |
| Depreciation 折舊                            | <b>3,337,226</b>  | 3,164,008       |
| Foreign exchange loss 匯兌損失                 | <b>536,924</b>    | –               |
| Incidental expenses 雜項支出                   | <b>68,580</b>     | 72,902          |
| Insurance 保險費                              | <b>289,088</b>    | 298,016         |
| Legal advisory fees 法律諮詢費                  | <b>639,385</b>    | 290,931         |
| Membership fee 會員費                         | <b>67,542</b>     | 131,351         |
| Overseas visits and conferences 海外出訪和會議    | <b>276,732</b>    | 896,631         |
| Periodicals, newspapers and books 期刊、報紙和書本 | <b>3,129</b>      | 11,458          |
| Photocopying 影印費                           | <b>22,635</b>     | 27,122          |
| Postage 郵費                                 | <b>37,299</b>     | 28,637          |
| Printing 印刷費                               | <b>74,280</b>     | 103,010         |
| Publicity 宣傳費                              | <b>290,535</b>    | 339,460         |
| Recruitment and training 招聘及培訓             | <b>108,524</b>    | 41,344          |
| Rent and rates 租金和差餉                       | <b>304,000</b>    | 303,120         |
| Repairs and maintenance 維修及保養費             | <b>551,193</b>    | 468,606         |
| Securities transaction charges 證券買賣費用      | <b>13,669</b>     | 61,393          |
| Security 保安費                               | <b>323,022</b>    | 328,391         |
| Stationery and consumables 文具和消耗品          | <b>395,479</b>    | 330,290         |
| Telephone and facsimile 電話和傳真費用            | <b>440,436</b>    | 373,586         |
| Tools and equipment 工具和設備                  | <b>4,222,035</b>  | 3,292,575       |
| Transport and travelling 交通費               | <b>75,079</b>     | 81,632          |
| Utilities 水、電費                             | <b>166,646</b>    | 174,234         |
| Work related research 工作相關調研               | <b>100,036</b>    | 225,443         |
|  | <b>13,557,094</b> | 12,481,243      |

For the Year Ended 31 March 2020 截至二零二零年三月三十一日止年度

|   | <b>2020</b>       | 2019       |
|---|-------------------|------------|
|   | <b>HK\$ 港幣</b>    | HK\$ 港幣    |
| DIRECT ACCREDITATION/CONSULTANCY COSTS 直接評審／顧問成本  |                   |            |
| Accreditation costs 評審成本                          | <b>7,571,341</b>  | 7,947,310  |
| Qualifications Register costs 資歷名冊成本              | <b>2,741,906</b>  | 1,987,724  |
|   | <b>10,313,247</b> | 9,935,034  |
| COUNCIL MEETING AND COMMITTEE EXPENSES 本局會議及委員會支出 |                   |            |
| Air passages 機票                                   | <b>315,795</b>    | 470,400    |
| Honorarium payments 酬金付款                          | <b>260,000</b>    | 260,000    |
| Hotel accommodation 酒店住宿費                         | <b>85,006</b>     | 80,258     |
| Working lunches and dinners 公務午飯和晚飯支出             | <b>184,565</b>    | 168,477    |
| Subsistence allowance 零用金                         | <b>30,550</b>     | 24,050     |
| Transport and miscellaneous expenses 交通費和雜費       | <b>15,630</b>     | 25,100     |
|   | <b>891,546</b>    | 1,028,285  |
| <b>TOTAL EXPENDITURE 支出總額</b>                     | <b>83,186,266</b> | 84,165,229 |

### 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, standards 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、標準及程序，並向香港學術及職業資歷評審局(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，及評審局的其他評審／質素保證服務。
- (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) 研究及審批下列評核服務的政策、準則及程序，並向評審局大會提出建議：
  - 非本地課程評核
  - 持續進修基金課程評核
  - 持續專業培訓計劃的課程評核
  - 個人學歷評估
  - 其他相關工作
- (d) 就任何其他有關或影響評審局評審、評核及顧問服務的事宜進行研究及提交建議。
- (e) 在資歷及評審委員會職權範圍內適當地就其他事宜向評審局大會提交建議。

**Finance Committee (FC)***Terms of Reference*

- (a) To consider and recommend, for the Council's approval, 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.

**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.

**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，並提交評審局大會通過。
- (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。

**人事及行政委員會***職權範圍*

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

Hong Kong Council for Accreditation of Academic and Vocational Qualifications  
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