



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

Quality Enhancement and Excellence
Through Digital Transformation

H K C A A V Q
2021-22 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

Accreditation of Hong Kong Correctional Services Academy 香港懲教學院評審活動

2021.04.05

Hong Kong Correctional Services Academy completed an IE and LPA exercise. The Professional Diploma in Correctional Management pitched at QF Level 5 was accredited.

香港懲教學院完成初步評估及課程評審。懲教管理專業文憑獲認為資歷架構第5級的資歷。



2021



HKCAAVQ renews Memorandum of Understanding (MoU) with Malaysian Qualifications Agency

評審局與馬來西亞質素保證機構續簽諒解備忘錄

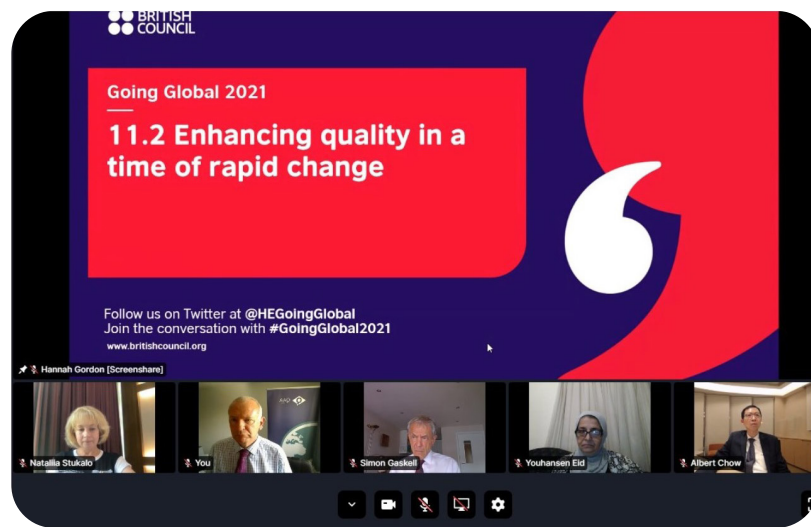
2021.04.23

The MoU was signed by Professor Datuk Dr Mohammad Shatar Sabran, Chief Executive Officer of MQA, and Mr Albert Chow, Executive Director of HKCAAVQ via virtual meeting. The MoU signified a commitment to further enhancing collaboration and exchange of information and experiences for the mutual benefit of both agencies.

馬來西亞質素保證機構行政總裁拿督Dr Mohammad Shatar Sabran教授和評審局總幹事周慶邦先生，透過視像會議續簽諒解備忘錄，標誌著雙方繼續秉承互惠互利的原則合作，交流資訊及經驗。



Event details 活動詳情



HKCAAVQ speaks at Going Global 評審局出席 Going Global 研討會

2021.06.16

The Going Global virtual conference, themed “Reimagining international tertiary education for a post-pandemic world”, was organised by the British Council. Leaders in international education, ministries of education and government bodies, academia, quality assurance agencies and professionals debated and discussed the future of further and higher education.

By invitation, Executive Director Mr Albert Chow delivered a presentation titled “Digital Learning and beyond: Experience from HKCAAVQ in Hong Kong”.

英國文化協會以「後疫情時代中重塑國際高等教育」為題，主辦 Going Global 視像研討會，各國教育要員、學術研究員及質素保證機構領袖共聚一堂，商討高等教育的未來發展。

評審局總幹事周慶邦先生受邀出席，以「數碼學習的未來：香港學術及職業資歷評審局經驗談」為題演講。

HKCAAVQ Appreciation and Commendation Ceremony 評審局首辦嘉許典禮

2021.06.24

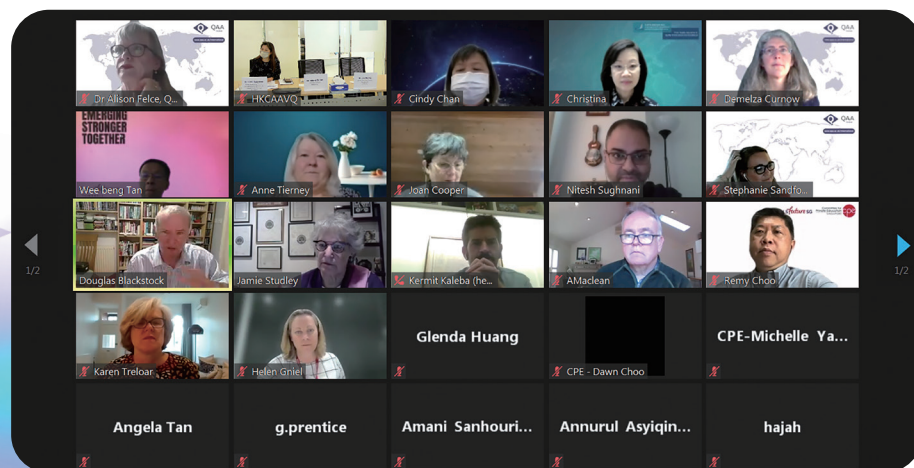
In view of the pandemic situation, HKCAAVQ held its first Appreciation and Commendation Ceremony in hybrid mode. The purpose of the Ceremony is to officially commend the PAA operators and express our gratitude to long-serving Council and committee members of HKCAAVQ for their dedication and tremendous contributions to the quality assurance of higher education sector.

因應疫情，評審局首屆嘉許典禮以混合模式舉行。典禮旨在嘉許對高等教育界質素保證作出巨大貢獻之人士或機構，包括具備學科範圍評審資格的營辦者，以及服務評審局多年的大會及委員會成員。



Event details 活動詳情





HKCAAVQ participates in Quality Beyond Boundaries Group (QBBG) Meeting 2021

評審局參加2021年度「質素無邊界」網絡會議

2021.07.08

The virtual meeting themed “Micro-credentials and credit frameworks” was held by the QBBG. Speakers are invited to share their insights and discuss the latest trends and development of micro-credentials in their regions and associated recognition frameworks and considerations. Mr Albert Chow, Executive Director of HKCAAVQ, shared the latest developments of HKCAAVQ.

今年「質素無邊界」網絡視像研討會以「微證書和學分框架」為主題，參加者就其地區微學分的最新發展趨勢及認受框架發表意見。除了討論環節，評審局總幹事周慶邦先生亦在會上向各與會成員簡介評審局的最新發展概況。

2021

HKCAAVQ signed Memorandum of Cooperation (MoC) with Academic Quality Agency for New Zealand Education (AQA)

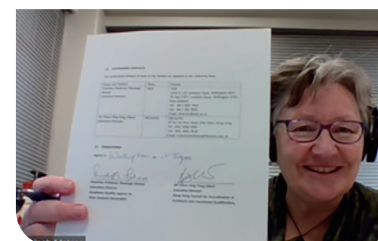
評審局與紐西蘭學術質素機構簽署合作備忘錄

2021.07.15

HKCAAVQ and AQA renewed the MoC for the benefit of both Parties and to cooperate on issues related to the improvement and development of the quality assurance and quality enhancement of tertiary education and other services delivered by AQA and by HKCAAVQ in New Zealand and Hong Kong and the broader Asia-Pacific region.

評審局和紐西蘭學術質素機構續簽合作備忘錄。這標誌著雙方會在紐、港兩地以至亞太地區協同合作，推動高等教育質素保證工作並提升機構服務質素。

 [Event details 活動詳情](#)



HKCAAVQ Council Dinner 評審局晚宴 2021

2021.09.14

The small-scale HKCAAVQ Council Dinner was successfully held. HKCAAVQ bid farewell by presenting souvenirs to outgoing Council Chairman Ir Dr Alex Chan, BBS, and three outgoing local members, namely, Ir Francis Cheng, MH, Professor Paul Tam, JP, and Mr Wilfred Wong, BBS, JP.

評審局舉辦大會成員晚宴。在該小型晚宴期間，評審局致送紀念品予離任大會成員，包括服務評審局十二載的陳兆根博士，BBS，及本地成員鄭祖瀛先生，MH、譚廣亨先生，JP及黃錦沛先生，BBS，JP。



Event details 活動詳情



HKCAAVQ attends Press Conference hosted by Our Hong Kong Foundation on education and training research 評審局出席團結香港基金教育及青年政策研究報告發布會

2021.09.16

Mr Rock Chen, SBS, JP, the then Council Vice-chairman of HKCAAVQ, expressed his viewpoints on the potential development of cross-border accreditation with Greater Bay Area (GBA) counterparts, and the importance of policy support from both the Chinese Central Government and the HKSAR Government on the Press Conference.

評審局時任副主席陳仲尼先生，SBS，JP獲團結香港基金邀請，在教育及青年政策研究報告發布會擔任嘉賓，探討與大灣區院校合辦跨境評審的可能性，以及中央與香港政府制定相關支援政策的重要性。



HKCAAVQ Specialists Appointment Ceremony 評審局專家委任典禮

2021.11.03

HKCAAVQ presented an Appointment Certificate to 83 specialists in the ceremony. A number of our new Council Members also attended the event and greeted our guests.

評審局於專家委任典禮上，向83位評審局專家頒發委任狀。部份評審局大會成員亦有出席典禮。

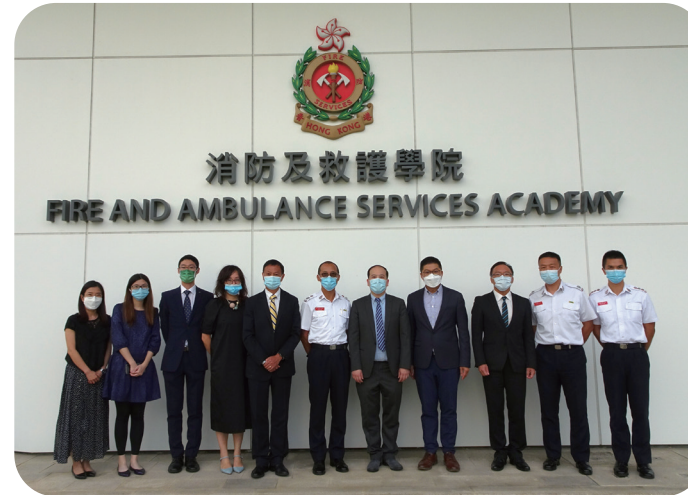


Accreditation of Fire and Ambulance Services Academy 消防及救護學院評審活動

2021.11.08

Fire and Ambulance Services Academy completed an IE and LPA exercise. The programme Professional Diploma in Fire Services for Fireman/Firewoman (Operational/Marine) was accredited to meet the standard at QF Level 4.

消防及救護學院完成初步評估及課程評審。消防專業文憑(消防員(行動/海務))，獲認可為資歷架構第4級的資歷。



2021

HKCAAVQ co-hosts forum on Education 4.0 Conceptualizing Higher Education in the Future of Work with FSTE 評審局與自資高等教育聯盟協辦教育 4.0 高等教育論壇

2021.11.29



Academics and industry leaders were invited to share their perspectives and expectations for future higher education and to explore the potentials and graduate attributes required in the future of work. The forum attracted around 200 participants including leaders and academics from tertiary education sector.

學術界及院校代表聚首一堂，探討對未來高等教育的看法和期望，其發展潛力和畢業生所需的職業技能。是次論壇有近200名高等教育界的學者及代表出席。

Revamp of operator interface of QR 資歷名冊營辦者介面更新

2021.12.17

The working space for operators on QR has been revamped on 17 December 2021, which is now more spacious in the ratio of 16:9 and equipped with instant assistance tools.

資歷名冊的營辦者介面，由2021年12月17日起全面更新。新介面支援16:9全螢幕顯示，並可為營辦者提供即時協助工具。

HKCAAVQ Press Conference and Media Luncheon 評審局記者招待會暨傳媒午宴

2021.12.28

HKCAAVQ hosted its Press Conference and Media Luncheon to announce we have undergone an external review conducted by the European Association for Quality Assurance in Higher Education (hereafter refer to as ENQA) on evaluating HKCAAVQ in meeting the European Standards and Guidelines for Quality Assurance (ESG) in the European Higher Education Area (EHEA). We have also held Media Luncheon after the press conference to build a communication platform for sharing our latest development.

評審局舉行記者招待會，公布正式通過歐洲高等教育品質保證協會（ENQA）的外部評估。記者會後，評審局設傳媒午宴，向記者深入介紹本局最新動向與發展。



Event details 活動詳情



2022



HKCAAVQ renews Memorandum of Understanding (MoU) with National Institution for Academic Degrees and Quality Enhancement of Higher Education (NIAD-QE)

評審局與日本 NIAD-QE 續簽諒解備忘錄

2022.03.03

HKCAAVQ and the NIAD-QE have renewed an MoU, agreeing to cooperate further for the benefit of both parties and exchange non-confidential information, including key policy documents and operational information, in particular provided by higher education institutions from Japan and Hong Kong.

評審局與日本評審機構 NIAD-QE 續簽諒解備忘錄，雙方秉承互惠互利的原則繼續合作，交換日港兩地高等教育機構提供的資料，當中包括主要政策及運作細節等非保密資訊。



Event details 活動詳情

A portrait of Hon Rock CHEN, a middle-aged man with short dark hair and glasses, wearing a dark suit, white shirt, and a red patterned tie. He is standing against a background of large, overlapping, semi-transparent circles in shades of blue and purple. Some of these circles contain white diagonal line patterns.

CHAIRMAN'S MESSAGE

主席序言

Hon Rock CHEN
Chung-nin, SBS, JP
陳仲尼議員, SBS, JP

Since the outbreak of COVID-19 in 2020, HKCAAVQ has adapted a series of contingency plans to cope with the pandemic. We brought our face-to-face accreditation visits online, and such adaptation has been operating smoothly so far. While we are still facing the everchanging situations under the pandemic, HKCAAVQ stays fully prepared for the resumption to normal operation and continues to strive to be a globally-recognised and leading quality assurance body in education and training.

It has been a fruitful year for HKCAAVQ in areas of international accreditations and in the development of accreditation services within the Greater Bay Area. These achievements would not be possible without the dedication and contribution of our colleagues, as well as the support and contribution from the Education Bureau and stakeholders from different sectors.

During the reporting period, HKCAAVQ has officially undergone an external review conducted by the European Association for Quality Assurance in Higher Education (ENQA), with the overwhelming result of HKCAAVQ being the first quality assurance agency in the Asia-Pacific region and outside the European Higher Education Area (EHEA) and Europe to have obtained “substantial compliance” in meeting the European Standards and Guidelines for Quality Assurance (ESG 2015 version). This global recognition represents a milestone in HKCAAVQ's commitment to quality assurance since its establishment for over 30 years. The achievement also demonstrates our exceptional work in meeting with international standards as a leading quality assurance agency.

ENQA commended HKCAAVQ's work and contribution, including

- a) “HKCAAVQ has initiated an enhancement oriented development over the past years to establish and develop its role not only as a gatekeeper of the Qualifications Register but also as a partner in supporting the quality enhancement of self-financing higher education institutions.”, and;
- b) “The panel commends HKCAAVQ on the clearly defined criteria for design and approval of programmes in relation to the HKQF, which operators highly appreciate.”;

While we are encouraged by the results achieved so far, HKCAAVQ stays modest and remains determined to strive for further improvement by reviewing and taking immediate follow up actions regarding the panel suggestions listed in the external review.

新冠病毒病近年肆虐全球。香港學術及職業資歷評審局自2020年起，就應對疫情採取應對方案，將以往的實體考察變成可全在線評審，至今運作暢順。踏入2021/22年，儘管疫情狀況仍然千變萬化，但評審局力臻卓越，在全面復常前已作好準備，致力成為世界級一流評審機構的決心堅定不移。

回顧過去一年多，本人擔任大會主席期間，評審局在國際評審的舞台上及大灣區評審服務的發展收獲頗豐。在此，我由衷感謝所有評審局同仁悉心竭力服務本局，貢獻良多，並有賴教育局及所有持份者的鼎力參與及支持，我們才能取得豐碩成果。

報告期內，評審局正式通過歐洲高等教育品質保證協會（ENQA）的外部評估。更令人鼓舞的是，評審局乃歐洲高等教育區及歐洲以外，首個被評為「大致符合」歐洲高等教育區質素保證標準和準則（ESG）（2015年版本）各項要求的質素保證機構。這項國際性認證標示著評審局已達至國際一流質素保證機構的水平，並正走向全新階段；這亦是評審局成立超過三十年以來的重要標竿。

ENQA 在外評報告中多次讚揚及肯定評審局的工作，包括：

- （一）「評審局不單發揮作為資歷名冊當局為質素把關的角色，亦以持續質素提升為導向，年前已開始建立和發展作為自資高等教育機構在質素提升方面的友好伙伴角色。」；
- （二）「評審小組讚揚評審局就香港資歷架構標準為學習課程的設計和審批訂定清晰明確準則，這點亦備受各營辦者高度讚賞。」；

取得佳績固然可喜，但評審局絕不固步自封。我們已檢視報告中的建議事項，積極跟進及定下提升方案，至臻至善。

Besides gaining international recognition, HKCAAVQ has been doing its best to further expand its scope of consultancy services to the Greater Bay Area (GBA), as a way to contribute to Mainland China's qualifications development and nurturing of talents. We have been cooperating with the Education Department of Guangdong Province and the Open University of Guangdong and credit bank on consultation of the establishment of quality assurance mechanism, including the Qualifications Register in the Guangdong Province, so as to support the development of the Guangdong Province's Lifelong Education Qualifications Framework and pilot study on mutual recognition of the two qualifications frameworks. This development not only cultivates the economic cooperation and partnership between Hong Kong and Guangdong Province, but also further facilitates mobility in the GBA.

In support of the thorough implementation of "Outline Development Plan for the Guangdong-Hong Kong-Macao Greater Bay Area" and the development of the education and training sectors in the Greater Bay Area (GBA), with the prior approval of the Secretary for Education, HKCAAVQ has been conducting accreditation with programme operators with operations in Mainland China.

In November 2021, the first batch of jointly operated courses by Hong Kong and Mainland operators in the Greater Bay Area have passed the Initial Evaluation (IE) and Learning Programme Accreditation (LPA) in Hong Kong. The courses, jointly operated by Shenzhen Institute of Vocational Technology and Hong Kong Vocational Training Council, are five Higher Diploma programmes covering the areas of building services engineering, games and animation, fashion design and hotel and catering management. Both parties hope to strengthen the cooperation between Shenzhen and Hong Kong in vocational education, so as to foster collaboration, innovation and sharing of resources of vocational education in the Greater Bay Area. HKCAAVQ is pleased to take part in the development of vocational education in Hong Kong and Shenzhen and to explore the opportunities and milestones of cross-border cooperation.

Looking forward, HKCAAVQ hopes to build on its international strengths and establish its own cooperation ties, so as to provide the ground for professional accreditation services for higher educational institutions in the Greater Bay Area. In addition, we also hope to develop accreditation and quality assurance services for vocational and professional education and training at the GBA to help supporting Guangdong province as the "leader" in implementing national education policies, and to dovetail and synergize with the current development of local tertiary institutions in the Greater Bay Area.

奮力取得國際認可外，評審局一直竭盡所能開拓大灣區顧問服務，為國家的資歷發展及人才培育悉力貢獻。我們為廣東省教育廳轄下的廣東開放大學和學分銀行提供顧問服務，協助其建立相關質素保證機制、法律法規及資歷名冊等。此舉有利於廣東終身教育資歷框架建設工作，提升香港的資歷和標準與廣東省的資歷和標準的互相了解，以協助兩個資歷框架對接的初步研究，同時促進香港和廣東省加強經濟合作與夥伴關係，進一步促進大灣區的勞動力流動。

為貫徹落實《粵港澳大灣區發展規劃綱要》，支持大灣區教育和培訓領域的發展，在教育局局長批准下，評審局亦已積極開展本地與內地課程營辦者合作課程的評審工作。

2021年11月，首批由本港與內地聯頒、經香港資歷認證的大灣區資歷課程已通過初步評估及課程評審。有關課程由深圳職業技術學院與香港職業訓練局合辦，五個高級文憑課程分別涵蓋屋宇裝備工程、遊戲及動畫、時裝設計和酒店及餐飲業管理。雙方期望能加強深港職業教育合作，以達至大灣區職業教育資源共享、協同創新。評審局欣喜能協助深港兩地的職專教育發展，共同開拓跨境合作的機遇和里程碑。

展望將來，評審局期望能建基於擁有國際優勢的基礎上，透過在大灣區建立合作網絡，積極支持大灣區政策及發展，為大灣區院校提供專業服務。此外，我們亦希望於大灣區開展職專及高等教育的認證服務，協助廣東省成為國家教育政策中的「領頭羊」，銜接現時本港大專院校於大灣區發展，帶來協同效應。

HKCAAVQ's Strategic Development Plan 2019-2023 will soon draw to a close. While continuous quality enhancement remains the key for the current strategic development plan, the Council will consolidate its past experience and strengths while reflecting on areas of improvement to become its further development blueprints and strategies. I will be working closely with the Executive Director to plan the key strategic directions for the coming four years so that HKCAAVQ can go even further in the years to come.

Hon Rock CHEN Chung-nin, SBS, JP
Chairman

最後，評審局《2019-2023年度策略發展計劃》即將完結。持續質素提升乃現時策略發展計劃的關鍵。評審局將整合並汲取四年間實踐策略發展計劃所累積的經驗，同時進一步優化發展藍圖和大綱，充分把握評審局的優勢，繼續推陳出新。本人會與總幹事攜手並肩，推動未來四年的主要策略方向，使評審局業務百尺竿頭，更進一步。

陳仲尼議員, SBS, JP
評審局主席



EXECUTIVE DIRECTOR'S REPORT

總幹事報告

Mr Albert H P CHOW

周慶邦先生

Executive Director

總幹事

Over the past few years, HKCAAVQ has been committed to further assisting in the development of quality assurance under the local Qualifications Framework (QF). Apart from providing regular accreditation and assessment services, we have also been active in providing research and consultancy services to various government departments and organisations to support a wide range of social policy and qualifications development work.

HKCAAVQ is committed to establish itself as a globally-recognised leading QA agency. Over the past year, we have been zealously engaged in international exchanges and overseas connections, renewing and signing MoU with partners such as Japan, New Zealand and Malaysia to strengthen collaboration and information sharing. Meanwhile, we also focused on the development of local quality assurance work, actively researching and assisting in all aspects of accreditation services, and moving forward with our stakeholders.

On the local higher education front, HKCAAVQ is actively involved in the review of local Sub-degree Programmes, including the course development and progression pathways for graduates. Since 2021, HKCAAVQ has been conducting a consultancy review regarding the Sub-degree Programmes for the Education Bureau (EDB). The review report was successfully completed and submitted to EDB within the reporting period. The report has been carefully considered and public consultation is underway.

Education and talent training are the cornerstones underpinning Hong Kong's sustainable development. HKCAAVQ has always spared no effort in promoting the cultivation of diverse talents. As the first step, we acted as a consultant to EDB in conducting research and assisting in the implementation of the Pilot Project on the Development of Applied Degree Programmes for the promotion of local vocational and professional education. We have assisted the authority to initiate the works on the four designated institutions and programmes, assessed the impact of the scheme on the existing academic structure when fully implemented, and examined the articulation amongst relevant qualifications. HKCAAVQ has also made recommendations to EDB on the necessary support measures for the future regularisation of the Applied Degrees and has received positive feedback from the Bureau. We hope that the Applied Degree programmes will provide students with more diversified study and career opportunities, and fill the gap in local manpower demand, so as to support the continuing development of various industries.

過去幾年，評審局致力在資歷架構的職能下，進一步協助發展本地資歷架構下的質素保證工作。除了提供恆常的評審及評核服務之外，我們亦積極為不同政府部門及組織提供研究及顧問服務，支援多方面的社會政策及資歷發展工作。

評審局一直致力成為全球公認、具領先地位的質素保證機構。去年，評審局積極開展國際交流及拓展海外連繫，期間與日本、紐西蘭及馬來西亞等地續簽或簽訂合作備忘錄，以鞏固多方合作及訊息互通。同時，我們亦專注本地質素保證工作的發展，積極研究及協助各方面的資歷認證服務，與持分者一同邁步向前。

本地高等教育方面，評審局積極參與本地副學位課程的檢討工作，包括課程的發展路向及畢業生的進修路徑等。評審局自去年起，為教育局就本地副學位課程進行檢討顧問工作。這項工作順利於報告期內完成整個檢討報告並呈交予教育局。局方已仔細考慮檢討報告，並正進行公眾諮詢工作。

教育和人才培訓乃支撐本港持續發展的重要基石。評審局一向不遺餘力，推動培育多元人才。首先，評審局以顧問身份，為教育局用以推廣本地職業專才教育的「應用課程先導計劃」提供研究和協助落實先導計劃。我們協助當局就四間指定院校及課程展開相關工作，評估計劃在全面執行時對現行學制的影響，以及研究相關資歷認證的銜接事項，在加倍努力下，相關的質素保證工作已順利完成，四個應用課程將以先導形式於2022/23學年推出。評審局亦就日後應用學位常規化所需的配套及支援措施向當局提出建議，獲得局方積極回應。我們期望應用學位課程能為莘莘學子提供更多元化的升學選擇及就業出路，填補本地人力資源需求缺口，以支援各行各業繼續蓬勃發展。

HKCAAVQ has also contributed to the development of qualifications in other areas. To further refine the accreditation framework and criteria for local veterinary qualifications, we have completed a consultancy study commissioned by the Veterinary Surgeons Board of Hong Kong during the reporting period. The report provides a detailed study and explanation for the veterinary accreditation systems, frameworks and standards amongst the United Kingdom, USA and Australia, and advises on the future assessment of local veterinary programmes. The Board has accepted the report and highly commended the work of HKCAAVQ.

In view of the acute shortage of local healthcare personnel in recent years, the Department of Health has commissioned HKCAAVQ to conduct a study and assessment on the accreditation of non-local medical qualifications in Hong Kong. As a consultant agency, we have provided professional data analysis and expert assessment services to the Special Registration Committee to provide a strong basis for members to consider non-local medical degrees and their accreditation requirements under local legislation. In the future, HKCAAVQ will continue to strive to provide comprehensive consulting support and expert services for different professions on this basis.

Promoting the development of qualifications in Hong Kong is a vital part of HKCAAVQ's work. In response to the changes in the global labour market and changing learning patterns, a new learning model namely "Micro-credential" has emerged in recent years. To enhance the competitiveness of local talents, HKCAAVQ is enthusiastically conducting a study and drafting a preliminary proposal for the blueprint for the development of micro-credential in Hong Kong. This research is a milestone in QF and will have a profound impact on the learning patterns of the next generation. The development of micro-credential will provide development opportunities to the articulation of qualifications and reduce the social cost of learning duplication by achieving the articulation between academic, professional, vocational and recognition of prior learning qualifications, and enabling employers, employees and learners to have a more flexible and efficient use on QF.

評審局亦在其他範疇的資歷發展作出貢獻。為進一步完善本地獸醫資歷的認證框架和準則，評審局於報告期內完成獸醫管理局委託之顧問研究報告。報告為當局就英國、美國以及澳洲等地的獸醫認證制度、架構及標準等，提供詳細的研究及闡釋，為日後評核本地獸醫課程時需處理的相關工作提出建議。獸醫管理局已接納該研究報告，並高度讚揚評審局的工作。

面對近年本地醫護人員人手嚴重不足的狀況，衛生署委託評審局就非本地醫學資歷在本地的認證作出研究及評估。作為顧問機構，我們向特別註冊委員會提供專業資料分析及專家評估服務，以供委員考慮非本地醫學學位及其在本港法例下的資歷認證要求提供強而有力的基礎。日後，評審局定當在此基礎上繼續竭力為不同專業提供全面的顧問支援及專家服務。

最後，推動香港資歷發展乃評審局工作中極其重要的一環。因應環球勞動市場的變化和學習模式改變的趨勢，近年出現名為「微學分 (Micro-credential)」的學習模式。為提升本地人才競爭力，評審局正積極開展研究微學分工作，草擬本港微學分發展藍圖的初步建議書。微學分的研究工作乃資歷架構下一個里程碑，足以影響下一代的學習模式，對社會影響深遠。微學分的發展能達到學術、專業、職業以及過往資歷認可之間的互通，讓僱主、僱員以及學習者能夠更靈活有效地運用資歷架構，使之發揮最大的功能，為資歷架構下的資歷銜接提供新台階及發展契機，並減少重複學習的社會成本。

Looking forward, we hope to promote HKCAAVQ's various services and providing the public with a better understanding of the Council's multi-faceted functions. We will continue to work with all sectors of the community to innovate and change, and at the same time act as a gate-keeper of quality assurance and jointly achieve the diversity of local qualifications development.

Mr Albert H P Chow
Executive Director

未來，我們期望積極推廣評審局的不同服務，並讓大眾更深入了解評審局多方面的職能，與社會各界攜手努力，不斷創新求變，為本地質素保證工作把關，共同成就本地的多元化資歷發展。

周慶邦先生
總幹事

The Council and its functions

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

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

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

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

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

評審局及其職能

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

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。

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

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

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

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

- ▶ Qualifications and Accreditation Committee (QAC)
- ▶ Finance Committee (FC)
- ▶ Personnel and Administration Committee (PAC)
- ▶ Business Development Committee (BDC)
- ▶ Risk Management Committee (RMC)

根據評審局條例(第1150章)，評審局的職能為：

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

評審局大會每年召開三次會議，即一月、五月和九月，並根據評審局條例第八條(1)設五個常設委員會，協助其工作：

- ▶ 資歷及評審委員會
- ▶ 財務委員會
- ▶ 人事及行政委員會
- ▶ 業務發展委員會
- ▶ 風險監督委員會

Council Term 大會任期

1 October 2021 to 31 March 2022

由 2021 年 10 月 1 日至 2022 年 3 月 31 日



Chairman
主席

Hon Rock Chen Chung-nin, SBS, JP
陳仲尼議員, SBS, JP



Vice-chairman
副主席

Ms Margaret Cheng Wai-ching, JP
鄭惠貞女士, 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
李忠善先生, JP



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

Non-local Members 非本地成員



Professor Zita Fahmi



Dr Michael Fung



Professor Sheelagh Matear



Professor Phys Rowland-Jones



Professor Bjørn Stensaker

Local Members

本地成員



Mr Anthony Chan Tung-shan
陳東山先生



Ms Margaret Chan Wing-san
陳詠新女士



Professor Ronald Chung Chi-kit
鍾志杰教授



Ms Florence Chung Wai-yee
鍾惠儀女士



Mr Steve Lo Chit-ki
羅哲基先生



Dr Miranda Lou Lai-wah
盧麗華博士



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 Ricky Wong Ngok-shun
黃岳順教授



Mr Peter Yan King-shun, JP
任景信先生, JP



Professor Richard Yuen Kwok-kit
袁國傑教授

The Council 評審局

1 October 2021 to 31 March 2022

由 2021 年 10 月 1 日至 2022 年 3 月 31 日

Council 評審局大會		Qualifications and Accreditation Committee (QAC) 資歷及 評審委員會	Finance Committee (FC) 財務委員會	Personnel and Administration Committee (PAC) 人事及 行政委員會	Business Development Committee (BDC) 業務發展委員會	Risk Management Committee (RMC) 風險監督委員會
Local Members 本地成員	主席 Chairman Hon Rock Chen Chung-nin, SBS, JP 陳仲尼議員, SBS, JP	●	●	●		
	副主席 Vice-Chairman Ms Margaret Cheng Wai-ching, JP 鄭惠貞女士, JP	●		●	Chair 主席	
	Mr Anthony Chan Tung-shan 陳東山先生	●		Chair 主席		
	Ms Margaret Chan Wing-san 陳詠新女士	●	Deputy Chair 副主席			●
	Ms Florence Chung Wai-yee 鍾惠儀女士	●		Deputy Chair 副主席		●
	Professor Ronald Chung Chi-kit 鍾志杰教授	●		●		
	Mr Steve Lo Chit-ki 羅哲基先生	●	●			
	Dr Miranda Lou Lai-wah 盧麗華博士	●		●		Chair 主席
	Professor Isabella Poon Wai-yin 潘偉賢教授	Chair 主席		●		
	Professor Qiu Han-qin 邱漢琴教授	●	●			
	Ms Edith Shih 施熙德女士	●	Chair 主席			

THE COUNCIL 評審局

	Council 評審局大會	Qualifications and Accreditation Committee (QAC) 資歷及 評審委員會	Finance Committee (FC) 財務委員會	Personnel and Administration Committee (PAC) 人事及 行政委員會	Business Development Committee (BDC) 業務發展委員會	Risk Management Committee (RMC) 風險監督委員會
Local Members 本地成員	Ms Candy Tam Lai-chuen, MH 譚麗轉女士, MH	●		●		
	Professor Ricky Wong Ngok-shun 黃岳順教授	●		●		
	Mr Peter Yan King-shun, JP 任景信先生, JP	●		●	●	
	Professor Richard Yuen Kwok-kit 袁國傑教授	Deputy Chair 副主席				●
Non-local Members 非本地成員	Professor Zita Fahmi	●		●		
	Dr Michael Fung	●	●			
	Professor Sheelagh Matear	●				
	Professor Rhys Rowland-Jones	●	●	●	●	
	Professor Bjørn Stensaker	●		●		
Ex-officio Members 當然成員	Deputy Secretary for Education (Representing the Permanent Secretary for Education) 教育局副秘書長 (教育局常任秘書長代表)	●	●	●		
	Mr Esmond Lee Chung-sin, JP 李忠善先生, JP					
	Executive Director 總幹事 Mr Albert Chow Hing-pong 周慶邦先生	●	●	●	●	●

Council Term 大會任期

1 April 2021 to 30 September 2021
2021年4月1日至2021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 Rock 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)
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評審局總幹事
Mr Albert Chow
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



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 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, BBS, JP
黃錦沛先生, BBS, JP



Professor Ricky Wong Ngok-shun
黃岳順教授



Mr Peter Yan King-shun, JP
任景信先生, JP



Professor Richard Yuen Kwok-kit
袁國傑教授

The Council 評審局

01 April 2021 to 30 September 2021

由 2021 年 4 月 1 日至 2021 年 9 月 30 日

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

THE COUNCIL 評審局

	Council 評審局大會	Qualifications and Accreditation Committee (QAC) 資歷及評審委員會	Finance Committee (FC) 財務委員會	Personnel and Administration Committee (PAC) 人事及行政委員會
Local Members 本地成員	Professor Ricky Wong Ngok-shun 黃岳順教授	●		●
	Mr Wilfred Wong Kam-pui, JP 黃錦沛先生, JP	●		●
	Mr Peter Yan King-shun, JP 任景信先生, JP	●		
	Professor Richard Yuen Kwok-kit 袁國傑教授	Deputy Chair 副主席		
Non-local Members 非本地成員	Professor James Calleja	●		●
	Ms Jane von Dadelszen	●	●	●
	Professor Zita Fahmi	●	●	
	Dr Bryan Maguire	●	●	
	Professor Bjørn Stensaker	●		●
Ex-officio Members 當然成員	Deputy Secretary for Education (Representing the Permanent Secretary for Education) 教育局副秘書長 (教育局常任秘書長代表)	●	●	●
	Mr Esmond Lee Chung-sin, JP 李忠善先生, JP			
	Executive Director 總幹事	●	●	●
	Mr Albert Chow Hing-pong 周慶邦先生			

THE SECRETARIAT

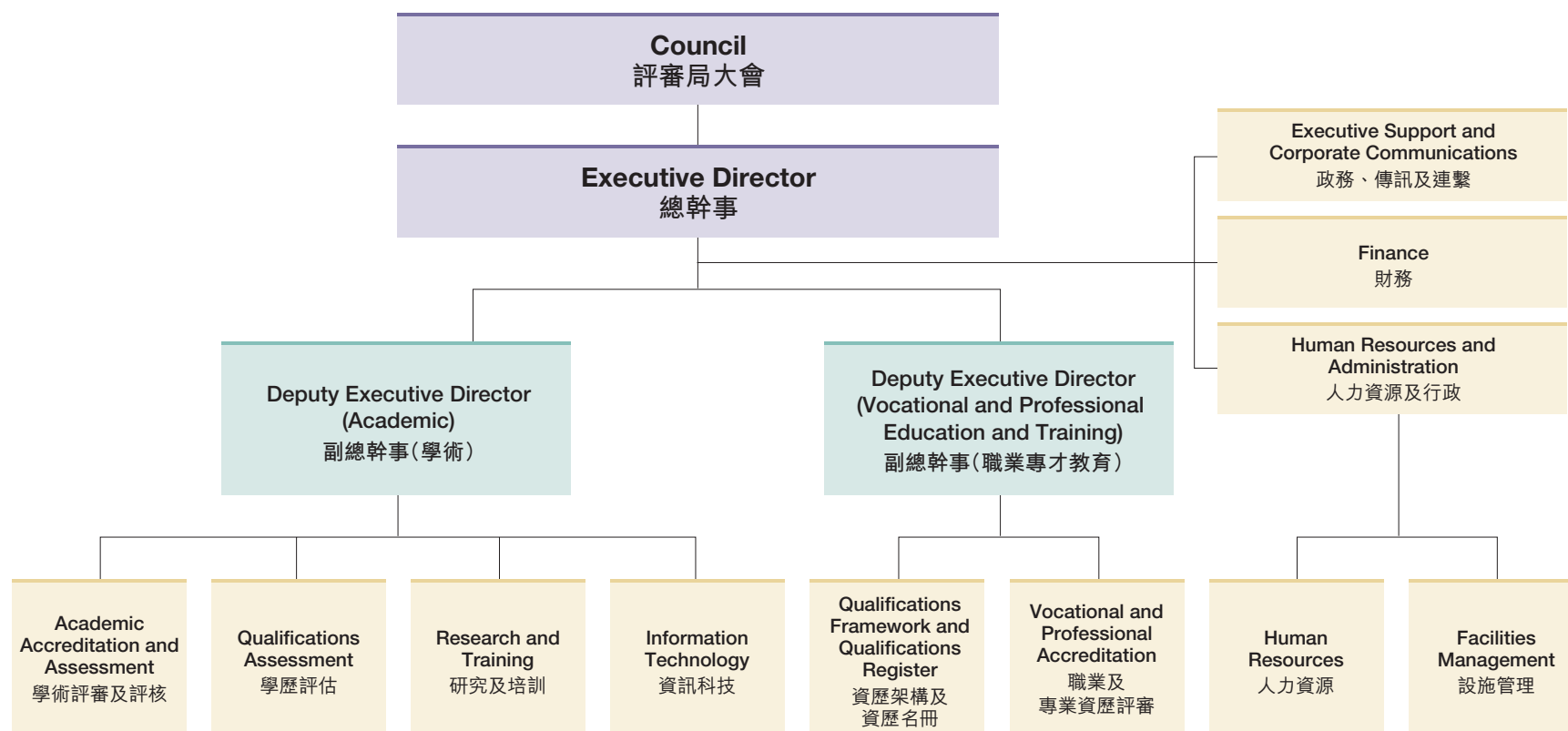
秘書處

The Executive Director, supported by two Deputies overseeing academic accreditation and vocational and professional and training education (VPET) accreditation, leads the Secretariat which is the executive arm of the Council in the implementation of its decisions, functions and policies. The Secretariat is organised by business units supported by a number of corporate services units. As at 31 March 2022, the Secretariat has 94 fulltime staff in post.

評審局的日常運作由總幹事領導秘書處執行，並由副總幹事（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2022年3月31日，評審局秘書處共有94名全職員工。

ORGANISATION CHART

組織圖





OPERATIONAL REVIEW

工作報告

ACCREDITATION

評審服務

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

Accredited programmes are 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

Robotic Process Automation project

HKCAAVQ has devised plans to enhance our services by embracing new technologies through a number of digital initiatives. We are exploring the feasibility of employing the latest technology to establish a secure and robust electronic platform for storing and accessing authenticated credentials of graduates of programmes accredited by HKCAAVQ. We are looking into ways to further improve our internal quality management system (QMS) by incorporating appropriate computational techniques to optimise our processes, and adopting automation and intelligent tools to enhance the efficiency of the workflow and the quality of decision making. Innovation is one of the core values of HKCAAVQ and we always actively pursue new ideas and practices to enhance our operations. These digital initiatives are our endeavours in this direction in the years to come.

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，均可列載於評審局的資歷名冊上。資歷名冊是一個公開的網上資料庫，載有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、受政府資助的大學課程及資歷。評審局並會在其網站上公布評審報告摘要或評審報告，為學生提供充足資訊，協助他們作出進修決定。

主要發展

流程自動化項目

評審局已制定計劃，透過多項數碼化措施與新技術增強服務。評審局正在探索採用最新技術的可行性，讓經評審課程畢業的學員，日後可通過安全可靠的電子平台，存取經認證的資歷證書。此外，為了進一步改善內部質素管理系統(QMS)，我們正在研究採用適當的計算技術以優化工作流程，並採用自動化和智能工具來提高工作效率和決策質量。創新是評審局的核心價值之一，我們會一直積極追求新思維和實踐模式，不斷優化及加強運作效率。未來幾年，評審局將會朝數碼化方向奮力前行。

Consultancy Work in Macao

Among other consultancy work, collaboration with Macao's higher education institutions (HEIs) has been one of HKCAAVQ's key interests. With prior approval of the Secretary for Education, HKCAAVQ was commissioned by HEIs in Macao to conduct programme reviews under the revised Higher Education Law of the Macao Special Administrative Region. HKCAAVQ was also invited to provide training for Macao's HEIs on various aspects of quality assurance and enhancement. We would continue to have collaboration with Macao HEIs in quality assurance and enhancement initiatives.

在澳門的顧問服務工作

評審局其中一項顧問項目為澳門的高等教育院校項目。在獲得教育局局長批准後，評審局接受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，為該等院校進行課程評鑑，並應邀向澳門的高等教育院校提供有關質素保證及提升的講座。評審局將繼續與澳門高等教育院校合作促進質素保證及提升的工作。

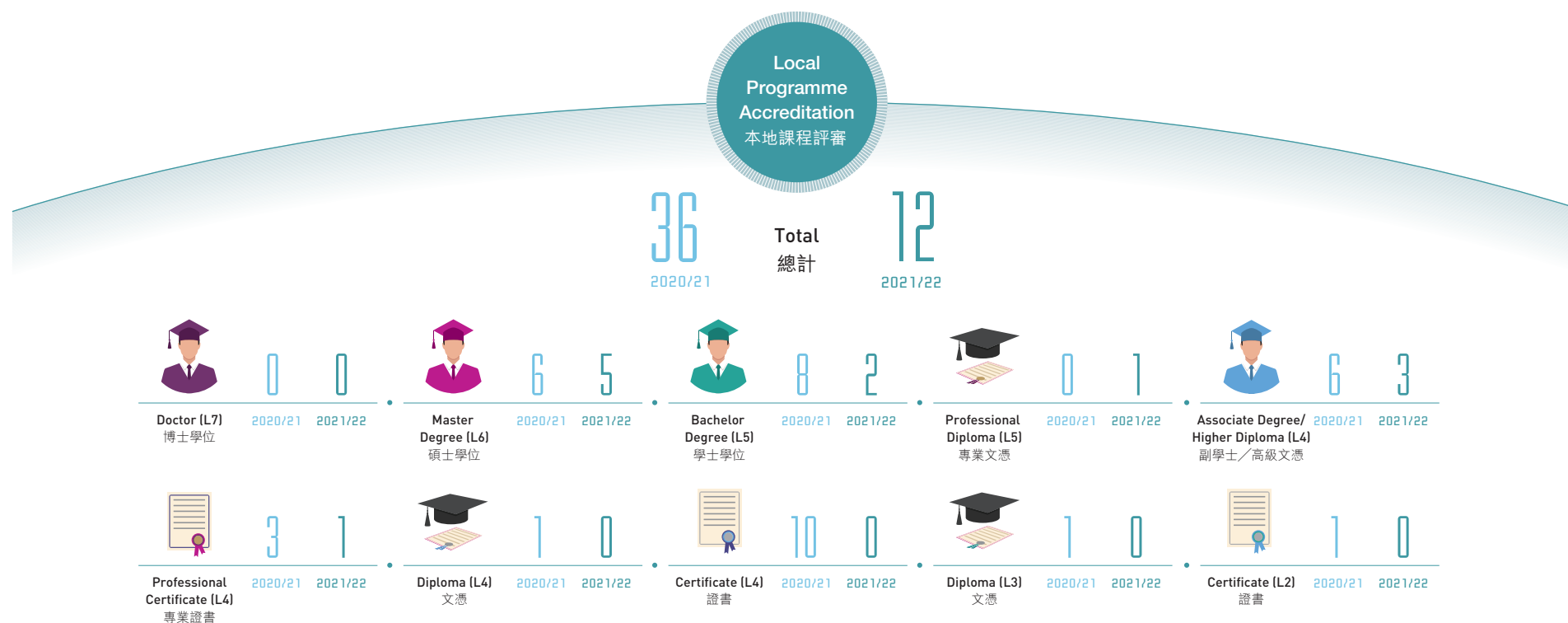
ACADEMIC ACCREDITATION

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.

Key Figures

Comparison of Breakdown of Academic Programmes Accredited or Re-accredited in 2020-21 and 2021-22



主要數字

2020-21 及 2021-22 年度學術評審和覆審的課程分類

Local Programme Re-accreditation

本地課程覆審

2020-21

2021-22

Sub-total
小計17 15
2020-21 2021-22

Doctor (L7)	博士學位	0	0
Master Degree (L6)	碩士學位	0	5
Bachelor Degree (L5)	學士學位	10	4
Associate Degree/Higher Diploma (L4)	副學士／高級文憑	3	4
Professional Certificate (L4)	專業證書	1	0
Professional Diploma (L4)	專業文憑	1	0
Diploma (L3)	文憑	1	2
Certificate (L3)	證書	1	0

Total
總計78 42
2020-21 2021-22

Non-Local Programme Accreditation

非本地課程評審

2020-21

2021-22

Sub-total
小計8 3
2020-21 2021-22

Advanced Master (L6)	高等碩士	1	0
Bachelor Degree (L5)	學士學位	7	3

Non-Local Programme Re-accreditation

非本地課程覆審

2020-21

2021-22

Sub-total
小計17 12
2020-21 2021-22

Master Degree (L6)	碩士學位	0	0
Bachelor Degree (L5)	學士學位	17	12

Comparison of Breakdown of Initial Evaluation Exercises in 2020-21 and 2021-22

2020-21 及 2021-22 年度初步評估分類

Local Initial Evaluation

本地課程初步評估

2020-21

2021-22

Sub-total
小計

Level 6	第六級	1	0
Level 5	第五級	0	0
Level 4	第四級	0	2

1 2
2020-21 2021-22

Total
總計

3 2
2020-21 2021-22

Initial Evaluation for Collaborative Provision of Non-local Learning Programmes

合辦非本地課程初步評估

2020-21

2021-22

Sub-total
小計

Level 6	第六級	1	0
Level 5	第五級	1	0
Level 4	第四級	0	0

2 0
2020-21 2021-22

Comparison of Number of Programme Area Accreditation Exercises and Number of Programme Areas in 2020-21 and 2021-22

2020-21 及 2021-22 年度學科範圍評審數字

Programme Area Accreditation	學科範圍評審	2020-21	2021-22	Total 總計 <div> <div>2020-21</div> <div>2021-22</div> </div>
Level 6	第六級	0	0	
Level 5	第五級	2 (2 programme areas) (2 個學科範圍)	1 (1 programme area) (1 個學科範圍)	
Level 4	第四級	0	1 (1 programme area) (1 個學科範圍)	

Comparison of Number of Periodic Review Exercises and Number of Programme Areas in 2020/21 and 2021/22

2020/21 及 2021/22 年度定期覆審數字

Periodic Institutional Review	機構定期覆審	2020-21	2021-22	Total 總計 <div> <div>2020-21</div> <div>2021-22</div> </div>
Level 6	第六級	0	1 (5 programme areas) (5 個學科範圍)	
Level 5	第五級	0	2 (16 programme areas) (16 個學科範圍)	

In 2021/22, HKCAAVQ conducted Learning Programme Accreditation (LPA) for a total of 12 local programmes and three non-local programmes, and Learning Programme Re-accreditation (re-LPA) for 15 local programmes and 12 non-local programmes. There were also two Initial Evaluation (IE) exercises for two local institutions.

When compared with the previous year, the number of local programmes accredited resumed normal after a big batch of application in 2020. For local programme re-accreditation, the number of local programmes recredited is similar to that in previous year. There was a decrease in the number of accredited and re-accredited programmes for non-local programmes this year.

For this year as well, HKCAAVQ conducted two Programme Area Accreditation (PAA) in two programmes areas for two institutions. Also, there were three Periodic Institutional Review (PIR) exercises conducted in 21 programmes areas for three institutions.

在 2021/22 年度，評審局完成了 12 個本地課程及三個非本地課程評審，並為 15 個本地課程及 12 個非本地課程完成覆審。另外，評審局亦為兩所本地院校完成初步評估工作。

與去年相比，今年度本地課程評審的數目由 2020 年度高峰回復過往正常水平。本地的課程覆審數目則與去年相約。而今年度非本地課程的評審與覆審數目均較去年稍為下跌。

在此年度內，評審局分別為兩所院校進行涉及兩個學科範圍的學科範圍評審。另外亦為三所院校進行涉及 21 個學科範圍的機構定期覆審。

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.

Key Figures

This year marked a fruitful year for vocational and professional accreditation. A total of 13 Initial Evaluations (IE) were completed and 300 learning programmes were accredited or re-accredited.

Breakdown of vocational and professional programme accreditation and re-accreditation

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的商業機構。

主要數字

報告期內，評審局完成了13項新營辦者的初步評估及300項課程評審及覆審。

完成初步評估的新營辦者、課程評審及課程覆審的職業及專業資歷課程數目

QF Level	資歷級別	Number of IE 初步評估數目		Number of LPA 課程評審數目		Number of Re-LPA 課程覆審數目	
		2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
QF Level 1	資歷級別第1級	8	1	22	13	18	51
QF Level 2	資歷級別第2級	2	1	20	17	46	71
QF Level 3	資歷級別第3級	6	6	19	35	37	60
QF Level 4	資歷級別第4級	2	3	15	17	18	26
QF Level 5	資歷級別第5級	3	2	5	5	2	4
QF Level 6	資歷級別第6級	—	—	—	—	—	1
		21	Total 總計 13	81	Total 總計 87	121	Total 總計 213

In the year 2021/22, a number of accredited operators undertake IE a higher QF Level than their original approved IE status. For example, Hong Kong Correctional Services Academy (formerly known as the Staff Training Institute, Hong Kong Correctional Services Department) undertook an IE exercise at QF Level 5, and Hong Kong Institute of Construction (HKIC), Construction Industry Council (CIC) at QF Level 4. This year, the number of IE exercises declined when compared with last year, as there was a large number of newly accredited operators from the Security Services Industry in 2020/21.

While the number of newly accredited programmes remained relatively similar, the number of re-accredited programmes increased from 121 in 2020/21 to 213 in 2021/22 representing an upsurge of 76%. This was due to the large-scale re-accreditation exercises conducted for the Employees Retraining Board this year.

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

Accreditation with Government Units

In 2021/22, two accreditation exercises with government units were conducted. The Fire and Ambulance Services Academy was granted the IE status at QF level 4 with an induction programme for firewomen/firemen pitched at QF Level 4 being accredited. Besides, the Hong Kong Correctional Services Academy (formerly known as the Staff Training Institute, Hong Kong Correctional Services Department) has also been granted the IE status at QF Level 5. Meanwhile, its induction programme for Correctional Management Officers pitched at QF Level 5 was also accredited.

Accreditation in the Public Sector

HKIC is a member organisation of CIC, which is a statutory body established under the Construction Industry Council Ordinance (Cap 587). HKIC, CIC had its first diploma programme pitched at QF Level 3 accredited in 2018. This year, it undertook an IE at QF Level 4 for offering further and formal training to industry practitioners.

Accreditation of In-house Training

During the reporting period, a number of commercial corporations covering the transport and logistics, catering and banking sectors sought accreditation for their in-house learning programmes to attract and develop talents to meet the business development needs.

於2021/22年度，有已獲評審資格的營辦者，為營辦更高資歷級別的課程而申請進行另一次初步評估，例如香港懲教學院（前為香港懲教署職員訓練院）和建造業議會香港建造學院，它們分別完成資歷架構第5級及第4級的初步評估。本年度初步評估的數目減少，主要是去年有大量來自保安業的新營辦者。

課程評審的數目與去年相若，而課程覆審則有76%的增長，由2020/21年度的121宗增加至2021/22年度的213宗。主要是評審局於本年度為僱員再培訓局進行了大型的課程覆審。

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，以及提供內部培訓的機構等。

為政府部門進行評審

在2021/2022年度，兩個政府部門分別完成了課程評審。消防及救護學院獲得資歷架構第4級的初步評估資格，其《消防專業文憑（消防員（行動／海務）》的入職訓練課程亦獲評為資歷架構第4級課程。同年，香港懲教學院（前為香港懲教署職員訓練院）亦通過資歷架構第5級的初步評估，其《懲教管理專業文憑（懲教主任）》亦獲評為資歷架構第5級課程。

為公共機構進行評審

建造業議會是根據《建造業議會條例》（第587章）成立的法定機構。於2018年，其轄下建造業議會香港建造學院的文憑課程，首次獲評為香港資歷架構第3級。於本年度，建造業議會香港建造學院通過資歷架構第4級的初步評估，為行業提供更高階的培訓課程。

為機構內部課程進行評審

報告期內，多間來自運輸物流、餐飲和銀行界別的企業，為旗下的內部培訓課程申請評審，以吸引和培育人才，配合業務發展需要。

Established by The Kowloon Motor Bus Co. (1933) Limited on 1 January 2022, KMB Academy became the first franchised bus company in Hong Kong to provide accredited in-house training programmes for franchised bus maintenance personnel and bus captains. On the other hand, Hong Kong Air Cargo Terminals Limited – Learning and Development Department offers four accredited in-house learning programmes for cargo handlers at QF Levels 2 to 3.

MHK Restaurants Limited, operating as McDonald's Hong Kong, offers a training programme for management staff, being the first accredited in-house training at QF Level 5 in the catering industry.

In the banking sector, GCB Business Training of Citibank (Hong Kong) Limited offers an accredited in-house programme, Certificate in Banking for Sales Executives, at QF Level 3 to all newly-hired Sales Executives who are interested in developing their careers in retail banking.

Accreditation of Professional Diploma Meister

The Technological and Higher Education Institute of Hong Kong of the Vocational Training Council undertook an LPA exercise to accredit its “Professional Diploma Meister in Lift and Escalator Engineering” pitched at QF Level 5. The use of the award title was approved by the Review Panel on Award Titles of the EDB in June 2021. The programme was modelled after the German Meister system whereby skilled practitioners demonstrate occupational, pedagogical and managerial competences in their specialism. Upon completion of the programme, graduates are expected to take on the role of Lift and Escalator Meister who sits at the apex of the technical leadership hierarchy below the role of lead project and design engineer.

Programme Area Accreditation (PAA)

A PAA exercise covering one programme area “Computer, Information and Communication Technology Operation and Support” at QF Level 3 was conducted for the Employees Retraining Board.

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

於2022年初，九龍巴士（一九三三）有限公司成立九巴學院（KMB Academy），為香港首間專營巴士公司，提供資歷架構認可的專營巴士維修人員及車長訓練課程。另外，香港空運貨站有限公司亦提供四個獲資歷架構認可的內部培訓課程，其資歷屬於資歷架構第2和第3級。

MHK Restaurants Limited（香港麥當勞）成為首間為管理人員提供資歷架構第5級的內部培訓課程的餐飲企業，以培育餐飲管理專才。

在銀行界別方面，花旗銀行（香港）有限公司為有志投身零售銀行的人士，提供獲資歷架構認可的Certificate in Banking for Sales Executives課程，其資歷屬於資歷架構第3級。

大師級專業文憑課程評審

職業訓練局香港高等教育科技學院的《升降機及自動梯大師級專業文憑》完成了課程評審，屬資歷架構第5級。該資歷名銜於2021年6月獲資歷名銜審核委員會批准使用。課程以德國大師級職專教育系統為藍本，旨在培訓行業中熟練的技術從業員，以展示其職業、教學和管理技能。學員在完成課程後，可以擔任「升降機及自動梯大師」，成為公司內技術層面最高的領導者，角色僅次於項目／設計主管工程師。

學科範圍評審

僱員再培訓局通過學科範圍評審，並獲得學科範圍子範疇「電腦、資訊及通訊科技營運與支援」之學科範圍資歷架構第3級的評審資格。

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。

Accreditation of Assessment Agency for Recognition of Prior Learning (AARPL)

An accreditation exercise was conducted in June 2021 for the Clothing Industry Training Authority (CITA) to accredit it as the AARPL for the Fashion Industry. Upon completion of the accreditation and subsequent appointment by the Secretary for Education (SED), CITA will perform the role of the AARPL for the Fashion Industry to assess the skills, knowledge and experience acquired by individuals that meet QF standards of Levels 1 to 4.

Accreditation of SCS-based programmes

Since the launch of the QF in 2008, EDB has been forming Industry Training Advisory Committees (ITACs)/ Cross-Industry Training Advisory Committee (CITAC) for various industries with a view to developing industry-based Specifications of Competency Standards (SCS) and SCS-based Training Packages (Training Packages). As at March 2022, 22 ITACs 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 64 SCS-based programmes for 9 industries. Moreover, for meeting the standards of Quality Assurance System for Recognition Scheme (QASRS) of the Security and Guarding Services Industry Authority (SGSIA), a total of 14 SCS-based programmes in the Security Services Industry sought HKCAAVQ's accreditation.

As at March 2022, a total of 383 SCS-based programmes (QF Levels 1 to 6) covering 13 industries are listed on the QR.

「過往資歷認可」評估機構評審

評審局於2021年6月為製衣業訓練局完成評估機構評審。在獲得教育局局長委任後，製衣業訓練局成為服裝業的「過往資歷認可」評估機構，評估行業內個別人士的技能、知識及經驗，能否達至資歷架構第1至4級的水平。

《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）。現時更多營辦者採用相關行業之能力單元，制定「《能力標準說明》為本課程」（「能力為本」課程）。

報告期內，評審局為64個「能力為本」課程進行評審，課程分別來自9個不同行業。此外，評審局為14個基本護衛培訓課程進行評審。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。

截至2022年3月，資歷名冊共載有383個「能力為本」課程，其資歷屬於資歷架構第1至6級，涵蓋13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)





Jewellery 珠寶業

QF Level
資歷級別

Level 2 資歷	5	5
Level 3 資歷	4	5
Level 4 資歷	3	0
	2020/21	2021/22



Logistics 物流業

QF Level
資歷級別

Level 4 資歷	1	0
	2020/21	2021/22



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

QF Level
資歷級別

	2020/21	2021/22
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Property Management 物業管理業

QF Level
資歷級別

Level 1 資歷	1	1
Level 2 資歷	15	17
Level 3 資歷	11	8
Level 4 資歷	8	6
	2020/21	2021/22



Retail 零售業

QF Level
資歷級別

Level 3 資歷	1	1
Level 4 資歷	7	0
Level 5 資歷	1	1
	2020/21	2021/22



Security Services 保安服務業

QF Level
資歷級別

Level 1 資歷	51	56
	2020/21	2021/22



Testing, Inspection & Certification 檢測及認證業

QF Level
資歷級別

Level 4 資歷	11	0
	2020/21	2021/22



Watch & Clock 鐘錶業

QF Level
資歷級別

Level 4 資歷	3	0
	2020/21	2021/22

Total 總計

QF Level 1 資歷資歷	1	121	131
QF Level 2 資歷資歷	2	92	96
QF Level 3 資歷資歷	3	108	106
QF Level 4 資歷資歷	4	108	44
QF Level 5 資歷資歷	5	12	4
QF Level 6 資歷資歷	6	4	2

2020/21 2021/22

Moderation of SCS and SCS-based 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 Property Management, Travel, and Information & Communications Technology Industries respectively, as well as three sets of SCS-based Training Packages, including two sets for the Security Services Industry and one set for the Hairdressing Industry.

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 workforce.

Accreditation of Online Learning Programmes

A.S. Watson Group Retail Academy has been offering accredited in-house training programmes since 2013. In 2021, A.S. Watson Group Retail Academy became the first commercial corporation that offers accredited online learning programmes (OLPs). As a response to the learning and development needs driven by the use of technology, the three OLPs were revamped from existing programmes. The OLPs feature structured and self-directed learning and assessment activities delivered through an in-house digital learning platform.

Accreditation of Collaborative Learning Programmes

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

In 2021, a partnership IE and customised LPA exercise were conducted to accredit five Higher Diplomas awarded by the Vocational Training Council. The programmes are jointly operated by two of its member institutions (i.e. Hong Kong Design Institute and Hong Kong Institute of Vocational Education) and the Shenzhen Polytechnic. This marked the first batch of locally accredited collaborative programmes since the launch of the accreditation service.

《能力標準說明》及教材套的調適工作

評審局一直致力支持資歷架構的發展，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，評審局完成了三套《能力標準說明》的調適工作，涵蓋物業管理業、旅遊業和資訊及通訊科技業。此外，評審局亦為三套《能力標準說明》為本教材套進行了調適工作，包括兩套保安服務業及一套美髮業。

主要發展

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，致力提升本地勞動人口的競爭力，擔當著重要的角色。

網上課程評審

屈臣氏集團零售學院自2013年以來，提供資歷架構認可的內部培訓課程。於2021年年底，屈臣氏集團零售學院成為香港首間企業，提供三個獲資歷架構認可的網上課程。網上課程的發展，是應用科技於現有的課程，讓員工透過電子學習平台，參與有系統的自主學習和評估活動。

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。

於2021年，評審局為職業訓練局兩所成員機構（職業訓練局香港知專設計學院及職業訓練局香港專業教育學院）及深圳職業技術學院進行協作辦學之初步評估，及為所協辦之5個高級文憑課程進行課程評審。此為首批通過評審之本地聯頒資歷課程。

Together with the non-QF accreditation of the racing programmes offered by Apprentice Jockeys' School of the Hong Kong Jockey Club in Mainland China, the accreditation of collaborative programmes represents an important milestone for the accreditation services in support of the Greater Bay Area initiatives.

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 VPET Learning Programmes Offered by Secondary School

In line with the Government's initiative to promote VPET as a preferred choice and to enable young people to acquire work skills for the future, HKCAAVQ is working closely with the school sector in promoting VPET pathway.

During the reporting period, HKCAAVQ accredited 15 vocational training programmes offered by secondary schools for providing students with basic vocational skills to enter the job market after graduation. More accreditation exercises are scheduled in 2022/23 for secondary schools that wish to obtain accreditation status for their vocational training programmes under the HKQF.

同時，評審局亦為香港賽馬會見習騎師學校於內地開辦之騎術課程，提供香港境外之非資歷架構相關評審服務，標誌着評審局於大灣區的評審服務邁向新里程。

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。

中學職業專才教育課程評審計劃

為配合政府加強推廣職業專才教育，並讓年輕人掌握工作技能以配合未來發展，評審局正與學界緊密合作，推廣職業專才教育途徑。

報告期內，評審局評審了15個由不同中學開辦的職業技能課程，為學員提供基本職業技能訓練，以助他們畢業後投身就業市場。於2022/23年度，評審局計劃為更多有志獲得資歷架構評審資格的中學進行評審工作。

ASSESSMENT

評核服務

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

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

Assessment of Non-local Courses

This year, HKCAAVQ assessed 36 new applications, 359 annual returns and 135 applications for changes to registered 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，評審局亦受教育局、其他部門或機構所託，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36項非本地課程註冊申請，359項周年申報及135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。

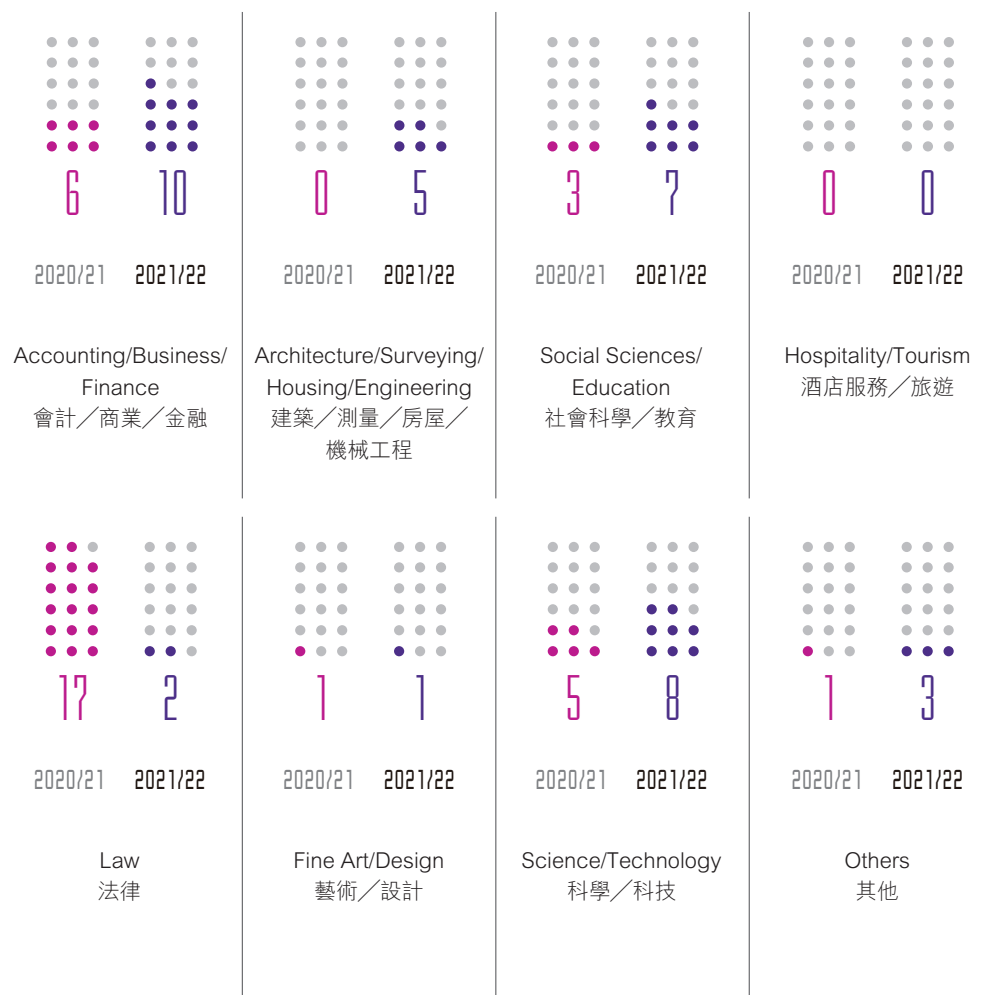
Comparison of breakdown of new applications for non-local course assessment in 2020-21 and 2021-22 by discipline

2020-21 與 2021-22 年度非本地課程註冊申請數字(按學術範疇分類)



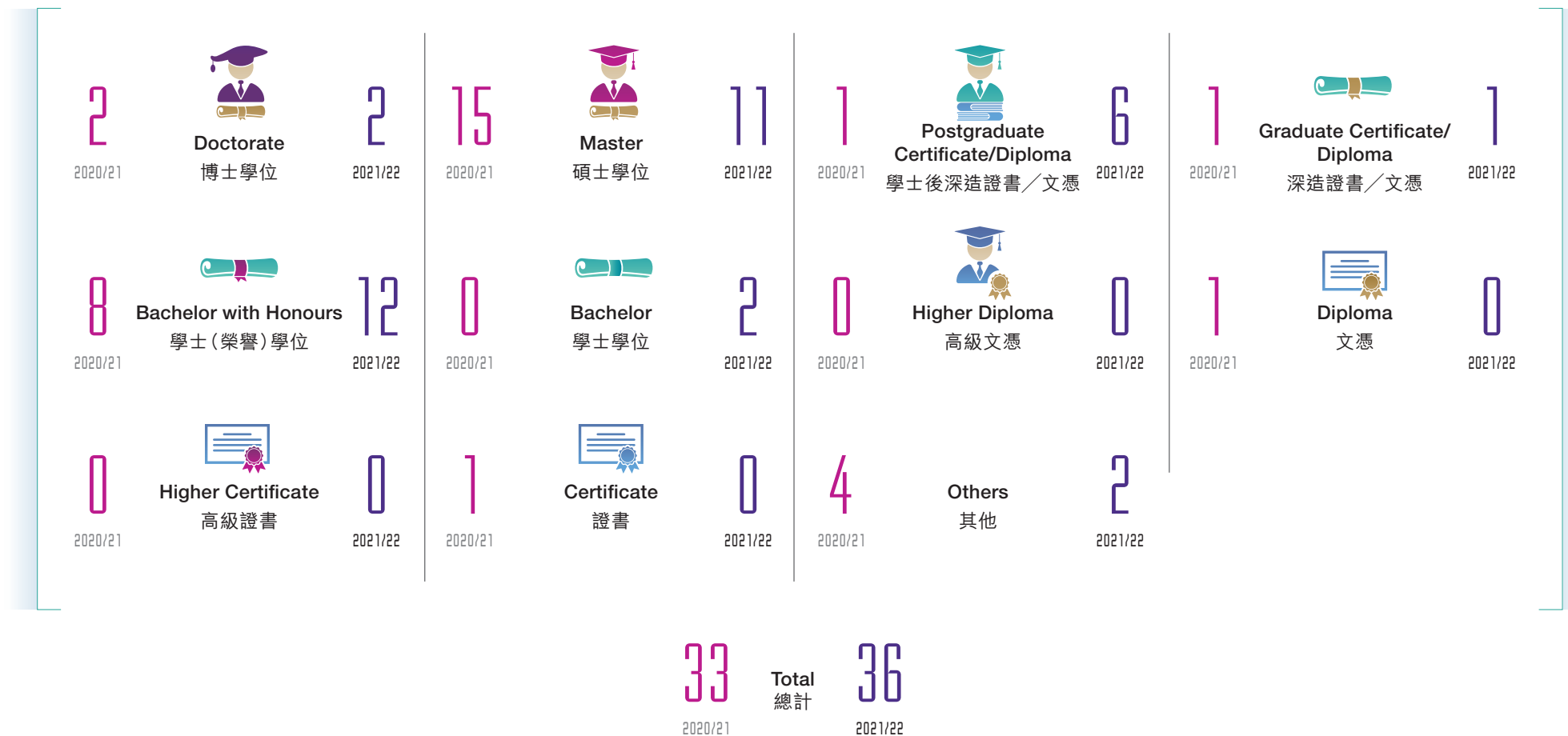
Comparison of
breakdown of new
applications for non-local
course assessment in
2020-21 and 2021-22 by
discipline

2020-21與2021-22年度
非本地課程註冊申請數字
(按學術範疇分類)



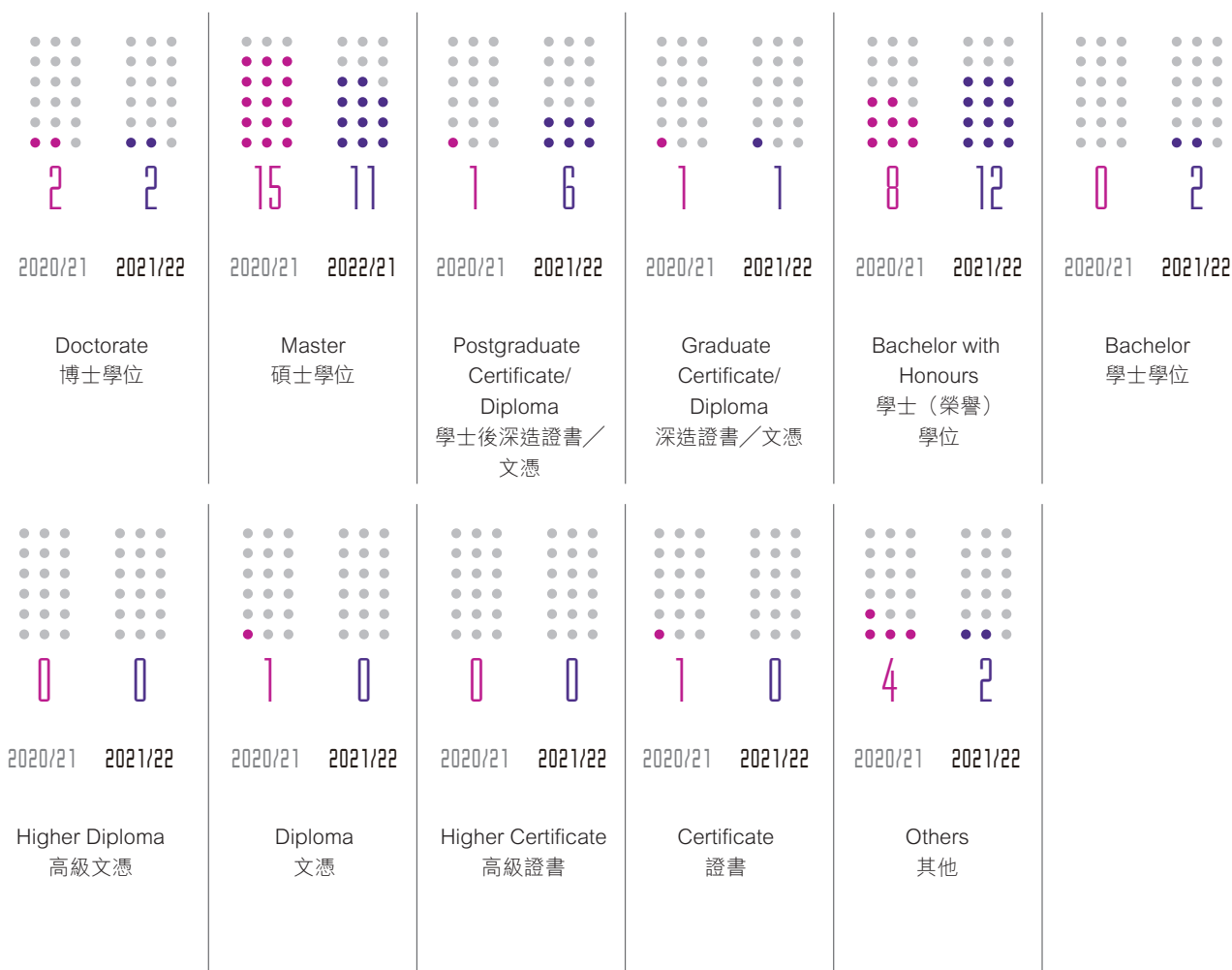
Comparison of breakdown of new applications for non-local course assessment in 2020-21 and 2021-22
by level of study

2020-21 與 2021-22 年度非本地課程註冊申請數字 (按資歷水平分類)



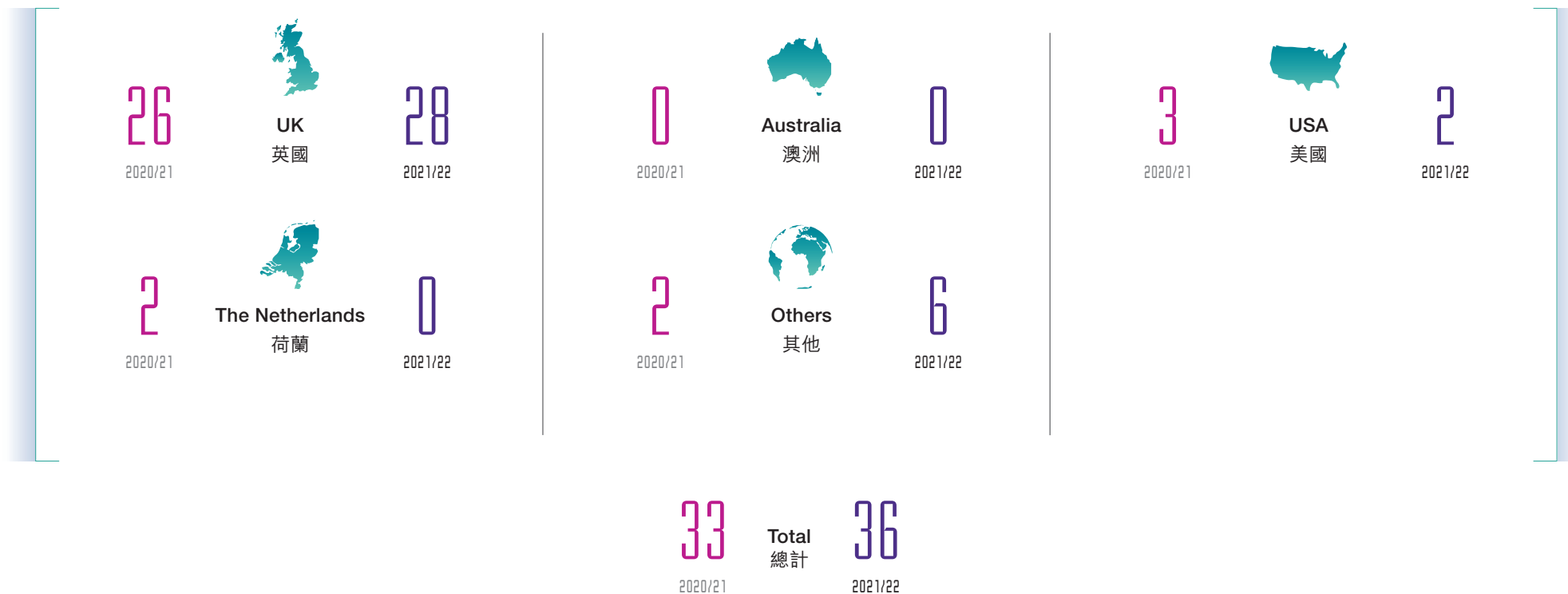
Comparison of
breakdown of new
applications for non-local
course assessment in
2020-21 and 2021-22 by
level of study

2020-21與2021-22年度
非本地課程註冊申請數字
(按資歷水平分類)



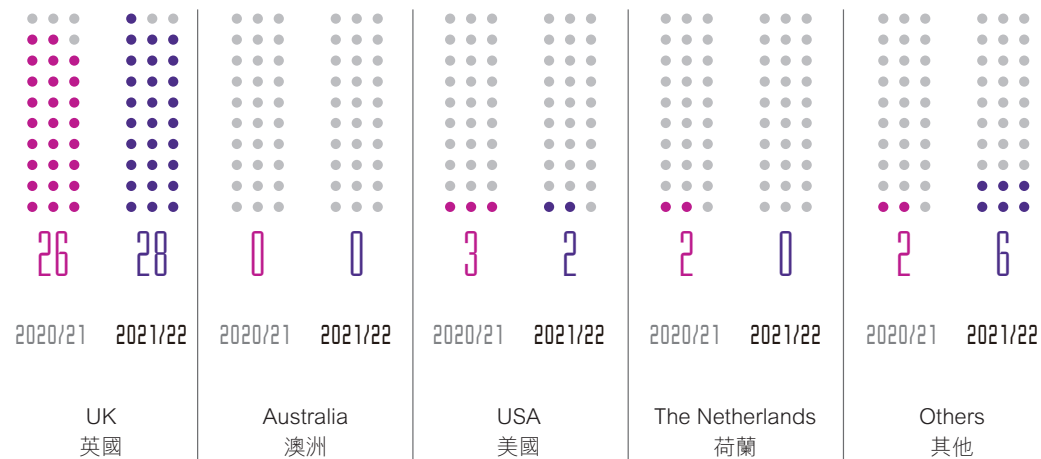
Comparison of breakdown of new applications for non-local course assessment in 2020-21 and 2021-22 by geographic origin

2020-21 與 2021-22 年度非本地課程註冊申請數字
(按頒授資歷地區分類)



Comparison of
breakdown of new
applications for
non-local course
assessment in 2020-21
and 2021-22 by
geographic origin

2020-21與2021-22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

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.

This year, HKCAAVQ conducted 85 surprise audit visits and assessed 1,503 applications, including 429 applications for course registration, 505 applications for course amendment, 413 exceptional applications for One-off Special Arrangement and 156 applications for course renewal upon expiry. The number for course registration decreased for both Self-accrediting Institutions and Non Self-accrediting Course Providers when compared with the previous year.

持續進修基金課程評核

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。

評審局於今年度進行85次突擊審核巡查，並處理合共1,503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429項新課程申請、505項課程修改申請、413項一次過特別安排之特殊申請及156項課程續期申請。而由自行評審課程營辦者或非自行評審課程營辦者所遞交之新課程申請數目均較去年下跌。

Comparison of applications for CEF registration in 2020/21 and 2021/22
持續進修基金可獲發還款項課程的新課程申請數字(2020/21年度及2021/22年度)

	By Self-accrediting Institutions 由自行評審課程營辦者開辦		By Non self-accrediting Course Providers 由非自行評審課程營辦者開辦	
	2020/21	2021/22	2020/21	2021/22
Total 總計	425	271	248	158

Assessment of CPD Programmes

During the reporting period, 191 new assessment applications, 344 annual re-assessment applications and 155 change applications for Type 1 Qualified CPD Activities for Licensed Insurance Intermediaries were processed.

HKCAAVQ continues to provide assessment services of Type 1 Qualified E-learning Activities delivered in the form of online courses via electronic platforms. Since the service launched in 2020, the number of E-learning Activity providers and the number of E-learning activities have increased. As of 31 March 2022, 45 E-learning activities were being offered.

Since 2020, CPD activities delivered via virtual classrooms became an acceptable form of CPD activities. Eligible CPD providers could opt for this additional mode of delivery with the assessment service to adopt virtual classrooms in Structured Type 1 Qualified CPD Activities by submitting a new assessment, annual reassessment and change applications. As of 31 March 2022, 83.3% of the currently approved Structured Type 1 Qualified CPD Activities have adopted virtual classroom as one of the delivery modes.

In addition to the assessed Type 1 Qualified CPD Activities, 22 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 accredited learning programmes to be recognised as Type 4 Qualified CPD Activities was launched since November 2014. During the reporting period, there were one learning programme recognised and two existing programmes renewed as Type 4 Qualified CPD Activities.

持續專業培訓課程評核

報告期內，評審局就持牌保險中介人第1類合資格的持續專業培訓活動，完成了191項新課程評核申請、344項周年覆核申請及155項改動申請。

評審局繼續為第1類合資格的持續專業培訓活動（電子學習活動）提供評核服務，該等活動透過電子學習平台以網上課程形式進行。評核服務自2020年推出以來，獲批准的活動提供者以及電子學習活動的數目一直增長。截至2022年3月31日，獲批准的電子學習活動共有45個。

由2020年開始，持續專業培訓活動可透過虛擬教室進行網上授課。合資格的活動提供者可提交新申請，或以周年覆核及改動申請，將虛擬教室加入活動，作為額外的授課方式。截至2022年3月31日，現行獲批第1類合資格的持續專業培訓活動（有系統的活動）中，有83.3%採用虛擬教室方式授課。

除了第1類合資格的持續專業培訓活動外，共有22個通過資歷架構評審的保險課程，透過現有機制獲認可為持牌保險中介人提供第3類合資格的持續專業培訓活動。另外，自2014年11月起，其他通過資歷架構評審的課程亦可透過查核服務，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1個新課程及2個現行課程覆核獲批。

Breakdown of assessed CPD programmes for IA 經評核的保險中介人持續專業進修活動申請類別						
	New Application 新課程評核申請		Re-assessment Application 周年覆核申請		Amendment Application 改動申請	
	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22
Total 總計	171	191	312	344	368	155

Quality Assurance Services

HKCAAVQ continues to be commissioned by EDB to quality assure the delivery of Applied Learning (ApL) courses of the 2021-23 cohort. As the first part of the quality assurance service, quality assurance visits had been conducted on-site or via online meetings for 10 of the ApL courses. The second part of the service is a review of three self-evaluation reports to be submitted by the course providers, 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2021-23年度高中應用學習課程的教授進行質素保證工作。服務的第一部分，評審局以實地訪談或視像會議形式，為10個課程進行考察；服務的第二部分，評審局會檢視院校提交的其中3份自評報告，從嘉許其優良做法及提出持續改善建議。

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

Key Figures

Qualifications Assessment Cases by Source of Application (1 April 2021 – 31 March 2022)

Source of Application	申請來源	2020-21 Number 數目	2021-22 Number 數目
Civil Service Bureau	公務員事務局	104	107
Education Bureau	教育局	69	54
Individuals	個別人士	3,290	3,600
Other Organisations	其他機構	607	476
Total	總計	4,070	4,234

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

主要數字

學歷評估個案申請來源（2021年4月1日至2022年3月31日）

Level of Major Qualifications held by Applicants (1 April 2021 – 31 March 2022)

申請人的主要學歷程度 (2021 年 4 月 1 日至 2022 年 3 月 31 日)



Place of Award of the Major Qualifications held by Applicants (1 April 2021 – 31 March 2022)

申請人的主要學歷頒授地區 (2021 年 4 月 1 日至 2022 年 3 月 31 日)

Place of Award 學歷頒授地區	344 2020/21	Australia 澳洲	355 2021/22	143 2020/21	Canada 加拿大	126 2021/22	29 2020/21	France 法國	30 2021/22	18 2020/21	Hong Kong 中國香港	9 2021/22	
	49 2020/21	India 印度	70 2021/22	19 2020/21	Japan 日本	30 2021/22	950 2020/21	Mainland China 中國內地	1,099 2021/22	40 2020/21	New Zealand 紐西蘭	36 2021/22	
	14 2020/21	Pakistan 巴基斯坦	13 2021/22	39 2020/21	Philippines 菲律賓	61 2021/22	103 2020/21	South Africa 南非	69 2021/22	411 2020/21	Taiwan 台灣	353 2021/22	
	1,321 2020/21	UK 英國	1,303 2021/22	341 2020/21	USA 美國	339 2021/22	249 2020/21	Others 其他	341 2021/22				
4,070 2020/21												Total 總計	4,234 2021/22

Place of Award of Major Qualifications assessed and considered as meeting the standard of comparable qualifications under HKQF (1 April 2021 – 31 March 2022)*

* 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.

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 (2021年4月1日至2022年3月31日)*

* 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。

Place of Award of Major Qualifications 主要學歷頒授地區

2020-21
Comparable rate
評定為相對學歷之百分比

2021-22
Comparable rate
評定為相對學歷之百分比

Australia	澳洲	100%	85.9%
Canada	加拿大	100%	99.2%
Mainland China	中國內地	99.9%	99.7%
New Zealand	紐西蘭	100%	100%
South Africa	南非	100%	100%
Taiwan	臺灣	98.5%	98%
UK	英國	97%	95.9%
USA	美國	94.7%	95%

Yearly Totals

In the reporting period, HKCAAVQ conducted 4,234 qualifications assessments, an increase of 4.0% when compared to the figure of 4,070 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. The volume of applications primarily hinge on the local employment market, the private school sector and learning centres community in Hong Kong.

Level and Place of Award of Qualifications

The majority of qualifications assessed are Bachelor Degrees. The numbers of Master Degrees/Postgraduate Diplomas/Certificates/Doctoral Degrees assessed had increased when compared to last year’s numbers; and this could be attributed by more bachelor degree holders articulating to postgraduate studies given the turbulent employment market in Hong Kong.

The United Kingdom and Mainland China remained the two major places of awards for the qualifications assessed by our services. This year, the number of qualifications from Taiwan had clearly dropped from last year; this could be contributed by degree graduates studying on to further their studies at the postgraduate level. The figures recorded for the awards from Mainland China and Taiwan followed an established trend suggesting that 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.

每年總計

在報告期內，評審局共處理 4,234 宗學歷評估申請，較上年 4,070 宗申請上升 4.0%。

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。該兩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、本港私立學校界別及教育中心的因素影響。

學歷程度及頒授地區

大部分提交評估的學歷為學士學位。碩士學位、深造文憑／證書或博士學位的申請數字雖錄得微跌，但仍與去年相約。這可能與本地經濟能吸引高學歷人士來港有關。

英國和中國內地仍為學歷評估服務中兩個主要學歷頒授地區。與其他地區相比，來自台灣的學歷頒授數目持續錄得高水平，學歷頒授地區為中國內地和台灣的學歷持有人之申請數字趨向穩定，或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。

Authentication of Degree Certificates of Qualifications

HKCAAVQ continues to work closely with awarding institutions to authenticate applicants' qualifications. Apart from awarding institutions, we continue to devote financial and manpower resources to engage national resource centres to authenticate qualifications and hence fake qualifications were detected. During the reporting period, we identified 13 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 639 applications were not deemed as 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.

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. Under COVID-19 pandemic, applicants have really made use of the QA i-Portal to handle their applications instead of the more traditional means such as face-to-face appointments and postal service thus allowing the QA Service to better serve our applicants/stakeholders. The continual integration and improvements of the QA i-Portal and HKCAAVQ's Quality Management System (QMS) have 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 we will continue to update the CAPs as well as other assessment guidelines to ensure they provide the most up-to-date and relevant information to both our assessors and stakeholders.

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，我們亦加強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 13 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

雖然非本地學歷獲評定為與香港資歷架構下的學歷水平相約的數目十分高，但仍有相當數量的學歷因不同原因未獲學歷評估部處理。於報告期內，共有 639 宗學歷評估申請不獲評估，當中原因包括：(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資料；及(四)申請人自願撤回申請。

主要發展

學歷評估的「QA i-Portal」是供申請人提交申請及繳付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。受 2019 冠狀病毒病影響，申請人趨向透過 QA i-Portal 處理申請，取代預約親身遞交或郵寄遞交等傳統方式，讓學歷評估部得以為申請人提供更優質及實時的服務。QA i-Portal 與評審局的質素管理電子系統 (QMS) 不斷改良和整合，亦大大提高服務成果和效率。

展望將來

評審局的國家或地區資料庫提供八個國家或地區，包括澳洲、加拿大、中國內地、紐西蘭、南非、台灣、英國和美國的詳細資料，作為評估學歷的主要參考。此資料庫大大提高學歷評估成效及效率。為確保資料庫能為評審局及持份者提供最新資訊，適時更新資料庫以反映最新變化尤關重要。

QUALIFICATIONS FRAMEWORK AND QUALIFICATIONS REGISTER (QF&QR)

資歷架構及資歷名冊

Being the public face of the Hong Kong Qualifications Framework (QF), the Qualifications Register (QR) is a centralised web-based register containing information on QF-recognised qualifications and their associated operators. As a web-based tool for searching quality assured qualifications in the planning and pursuit of lifelong learning, the QR serves as a useful information source to help learners make informed choices on selecting suitable programmes and planning their progression pathways. HKCAAVQ, being designated in the Accreditation of Academic and Vocational Qualifications Ordinance (Cap. 592) as the QR Authority, has made efforts to develop and maintain 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，致力發展及管理資歷名冊，以支持資歷架構發展。

Key Figures

重要數字

Management of QR Records		資歷名冊紀錄管理	2020-21	2021-22
No. of Qualifications on QR (March figures)	資歷名冊上的資歷數目 (3月數字)		8,518	8,625
QR Hit Rate (Annual Growth)	資歷名冊點擊率 (年增長率)		5.49%	4.85%
No. of QR Batches Uploaded	上載於資歷名冊的數據組數目		868	852
No. of Misleading QF Related Advertisement	涉及資歷架構誤導廣告數目		4	17
Number of Qualifications on QR by Operator Type and Accreditation Status		按營辦者的評審狀況劃分的資歷數目	2020-21	2021-22
HKCAAVQ-accredited Operators	經評審局評審的營辦者		3,084	3,290
PAA Operators	具備學科範圍評審資格的營辦者		1,416	1,195
Assessment Agencies	評估機構		772	794
Self-accrediting Operators	自行評審的營辦者		3,246	3,346
No. of Qualifications on QR	資歷名冊上的資歷數目		8,518	8,625

QUALIFICATIONS FRAMEWORK AND QUALIFICATIONS REGISTER (QF&QR) 資歷架構及資歷名冊

Number of Qualifications on QR by QF Level	按資歷架構級別劃分的資歷數目	2020-21	2021-22
QF Levels 1 – 4	資歷架構級別 1 至 4 級	6,055	6,105
QF Levels 5 – 7	資歷架構級別 5 至 7 級	2,463	2,520
No. of Qualifications on QR	資歷名冊上的資歷數目	8,518	8,625

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	2020-21	2021-22
With CAT (Programme) and/or CAT (Recognition of Prior Learning)	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)	294	318
From Self-accrediting Operators	自行評審的營辦者頒授	96	97
From HKCAAVQ-accredited and PAA Operators	經評審局評審及具備學科範圍評審資格的營辦者頒授	198	221
With CAT (Institutional)	附有學分累積及轉移(院校)	3,137	2,872
From Self-accrediting Operators	自行評審的營辦者頒授	1,952	1,965
From HKCAAVQ-accredited and PAA Operators	經評審局評審及具備學科範圍評審資格的營辦者頒授	1,185	907

* Figures as at March of the year
以每年三月數據作準

Major Developments

Revamp of QR Operator Interface

With the purpose of enhancing user experience and functionality of the system, the screen design, layouts and functions of the QR Operator Interface have been enhanced in December 2021. The enhanced interface has improved the layout and added new functions and features. Operators are now supported by instant self-explanatory video guides on system usage, and able to maintain contact information via e-submission on their own. The enhancement was in general supported by operators, and they considered the enhanced interface comfortable and user-friendly.

Video guides on QR Public Interface

To enhance effectiveness and user-friendliness of the QR, short video guides demonstrating the functions and tips for searching on the QR were released on both the QR Mobile and QR Desktop versions in mid to late 2021. The number of views of the video guides was observed to be increasing during peak periods of QR usage, indicating that users would seek assistance from the video guides directly if they are not familiar with the functions of the QR. HKCAAVQ will continue to adopt multimedia means to promote and enhance the user-friendliness of the QR.

Indication of QF credit for Programmes at QF Levels 5 – 7

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)”.

For full-time four-year Bachelor’s degree and full-time one-year taught Master’s degree programmes from self-accrediting operators without the indication of QF credit, a system-built remark for the relevant range of QF credit has been displayed since September 2020. For programmes from non-self-accrediting operators, all new programmes registered on the QR have indicated QF credit since September 2020, and most of the existing programmes have completed the indication of QF credit.

主要發展

升級資歷名冊營辦者介面

為提升營辦者的用戶體驗和加強系統功能，評審局於2021年12月針對資歷名冊營辦者介面的版面設計及功能進行了更新。更新後的用戶介面改善了排版，並增加了新的功能和特性。現時，營辦者可透過系統內的示範短片獲得即時支援，同時能透過系統適時管理及更新聯絡資料。營辦者普遍支持是次系統提升，認為介面舒適易用。

資歷名冊公眾介面示範短片

為提高資歷名冊的成效及改善用戶體驗，評審局於2021年中下旬期間推出了資歷名冊流動版及桌面版示範短片，演示資歷名冊的使用方法。短片瀏覽量在資歷名冊使用高峰期有顯著增幅，顯示使用者在不熟悉資歷名冊的功能下，傾向透過示範短片獲得即時援助。評審局將繼續採用多媒體形式向外推廣資歷名冊，令更多使用者受惠。

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級課程將於資歷名冊上展示資歷學分。

因應政策要求，由2020年9月起，資歷名冊已用附註形式，為自行評審營辦者未有在資歷名冊上展示其資歷學分的四年全日制學士學位課程，和一年全日制授課式碩士學位課程，展示其資歷學分範圍。同期，非自行評審營辦者所有新上載至資歷名冊的課程，已展示資歷學分，而大部分現存於資歷名冊上的課程，均已展示資歷學分。

To ensure that all relevant programmes would complete the indication of QF credit within the 2-year transition period, the last round of reminder was sent to the concerned operators in January 2022. It is anticipated that both self-accrediting and non-self-accrediting operators would duly and fully comply with the policy requirement of indicating QF Credit of all relevant learning programmes registered on the QR with effect from 1 September 2022.

Development of CAT database on QR

Since the launch of the CAT centralised database in October 2018, HKCAAVQ has provided several rounds of annual CAT data provision and collection exercises. Up till now, about 40% of the qualifications listed in the QR have already included CAT information of various types.

With the dual purposes of enriching the CAT information on the QR and extending the CAT information at programme level to a wider variety of programmes, HKCAAVQ has tried a more proactive and facilitative approach on the provision of CAT information through a mini research on the existing programmes on the QR in 2021 for the possible Credit Transfer Arrangements. The research examined intermediate exit awards and similar keywords of qualifications within an institution and identified more than 200 possible CAT(P) arrangements under around 20 operators. Relevant operators were prompted to look into the existing arrangement and consider the possibility of publishing the CAT(P) information. The concerned operators have uploaded and/or updated their CAT information on the QR subsequently.

Future Developments/Priorities

QR Promotion Campaign 2022 – QFQR4U

To enhance stakeholders' understanding and familiarity with QF and QR, and to strengthen the connection with and involvement of stakeholders, HKCAAVQ, with the support from the Qualifications Framework Secretariat (QFS), launched the QR Promotion Campaign 2022 in June 2022. Under the theme of QFQR4U – QR is your partner for planning your future, key events will be organised in the second half of 2022, including video production competition, briefing-cum-workshop and awarding ceremony, followed by campaign highlights.



Event details

為確保所有相關課程均能按時於兩年過渡期屆滿前，完成展示資歷學分程序，評審局已於2022年1月向有關營運者發出最後提示。評審局預期，所有來自自行評審營辦者和非自行評審營辦者的課程，均能在2022年9月，相關資歷學分政策正式實施後，完成展示資歷學分的要求。

資歷名冊上學分累積及轉移資料庫的發展

學分累積及轉移資料庫自2018年10月推出至今，評審局已進行多次收集年度學分累積及轉移資料的工作。現時，資料庫內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。

為了豐富及擴展資歷名冊上個別課程的學分累積及轉移資料，評審局於2021年主動開展對資歷名冊上現有課程的研究，根據個別院校內，課程的階段結業資歷，並資歷記錄內相類的關鍵詞，發現在約20個營辦者當中，有超過200個課程或已有學分累積及轉移(課程)的安排。研究結果已透過電郵通知相關營辦者，鼓勵營辦者審視其現行安排，並考慮公布相關學分累積及轉移(課程)的資料。至今，相關營辦者已陸續於資歷名冊上載和／或更新轄下課程的學分累積及轉移資料。

展望將來

資歷名冊推廣計劃 2022 – QFQR4U

評審局聯同資歷架構秘書處，於2022年6月推出資歷名冊推廣計劃2022，旨在加深持份者對資歷架構及資歷名冊的認識和了解，並強化與持份者的連繫。是次計劃主題為「QFQR4U—資歷名冊 • 助你規劃未來」，評審局將於2022年下半年舉辦主要活動，包括短片創作比賽、實用技巧工作坊及頒獎典禮。花絮將收錄於其後的活動剪影。



活動詳情

QR System Upgrade

The existing computer servers and associated software of the QR will be reaching their end-of-life (EOL) in the coming years. An upgrade exercise will be conducted to address the EOL issue and also pave way for growth and expansion of the QR system in the near future. To ensure performance of the QR system and avoid interruption to normal operation, the hardware and software of the QR system will be upgraded in two phases. Taking into consideration the pandemic development, global chip shortage and logistics delay so induced, phase one of the upgrade exercise is anticipated to be completed by early 2023, and phase two by end of 2023.

資歷名冊系統更新

現行資歷名冊網站系統硬件及相關軟件，將於未來數年內進入產品壽命結束期(EOL)。針對系統產品壽命問題，以及為資歷名冊未來發展作預備，系統將會進行更新工作。為避免影響系統日常運作，是次更新工程將分為兩階段進行。鑑於疫情發展、全球晶片短缺及運輸延誤等問題，預計第一階段工作將於2023年年初完成，而第二階段則會於2023年年底完成。

RESEARCH, TRAINING & CONSULTANCY

研究、培訓及顧問服務

Key Figures

重要數字

		2020-21	2021-22
Number of Appointed Specialists	評審局專家	640 名	626 名
Number of Capacity building activities	培訓活動	41 sessions 場次 1,214 participants 人次	42 sessions 場次 1,154 participants 人次

Major Developments

Study on Overseas Practices of Sub-degree Education

Commissioned by the Education Bureau (EDB), HKCAAVQ conducted a desktop study on overseas practices of the positioning, structure, and curriculum of sub-degree education, namely the Associate Degree (AD) and Higher Diploma (HD). Following the desktop study, HKCAAVQ made a comparison of the overseas and local practices, and collected views from stakeholders. After considering overseas practices and stakeholders' views, HKCAAVQ proposed changes to the Common Descriptors for AD and HD programmes along the direction that AD and HD should have a sharper differentiation for the EDB's consideration.

Consultancy Study on Veterinary Qualification Accreditation Systems

HKCAAVQ was commissioned by the Agriculture, Fisheries and Conservation Department (AFCD) in July 2019 to conduct a study on veterinary qualification accreditation systems (the Study). The Study set out to review the minimum requirements for registration as a veterinary surgeon in Hong Kong. The study involves collection of data from universities and veterinary qualifications accreditation body. In spite of the impact of pandemic during the study period, at the time of reporting, the study is in its final stage.

主要發展

海外副學位教育的實務研究

評審局受教育局委託，就副學位教育，即副學士學位和高級文憑的定位、結構和課程的海外做法進行了桌面研究後，再比較海外和本地的做法，並收集持份者的意見。綜合以上各項工作，評審局向教育局提交修改副學士學位和高級文憑課程通用指標的建議，使兩者更具清晰的區別。

「獸醫資歷評審制度」顧問研究

漁農自然護理署（下稱漁護署）於2019年7月委託評審局研究有關獸醫資歷的評審制度，以檢視香港獸醫的註冊要求。有關研究涵蓋大學及獸醫資歷評審機構的相關數據。研究並未受新冠病毒疫情影响，截至編撰本報告時，有關研究已進入最後階段。

Capacity Building for Stakeholders

為持份者舉辦的培訓活動

Stakeholders	持份者	Number of Sessions 舉辦場數	Number of Participants 參與人次
Operators	課程營辦者	36	999
Specialists	專家	6	155
Total	總計	42	1,154

Providing training to operators and specialists is a statutory function of HKCAAVQ. Faced with the on-going uncertainty of the COVID-19 pandemic, most training activities continued to be delivered in the live webinar mode during the reporting period. In addition to providing regular and thematic training activities, HKCAAVQ was engaged by different organisations to provide tailor-made training. Some major clients of tailor-made training are listed below:

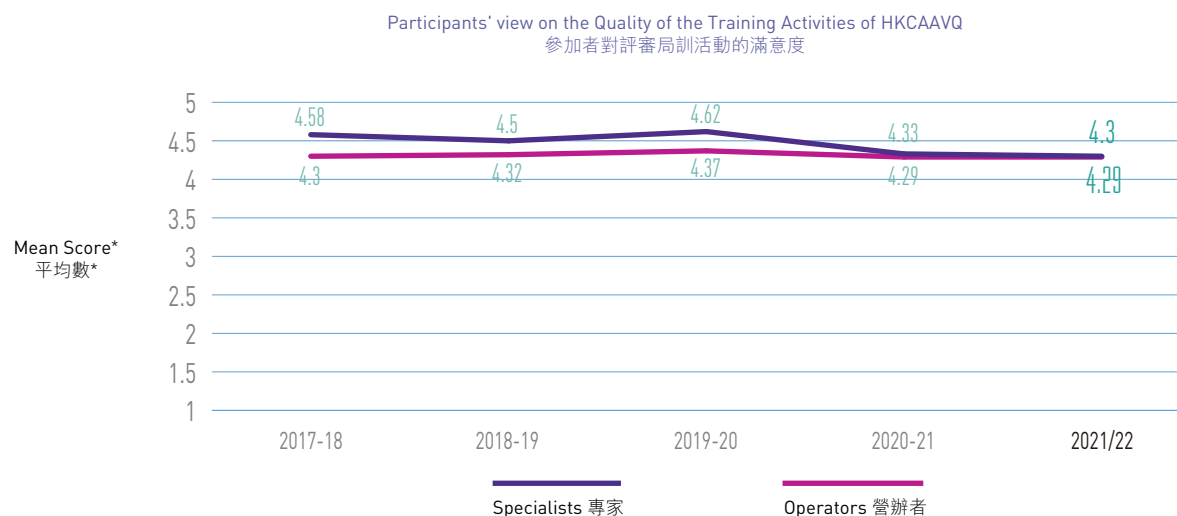
- ▶ Hong Kong College of Technology
- ▶ Hong Kong Institute of Construction, Construction Industry Council
- ▶ Hong Kong Police College, Hong Kong Police Force
- ▶ Trade Controls Branch of Customs and Excise Department
- ▶ Tung Wah College

為營辦者和專家提供培訓乃評審局的法定職能。面對2019冠狀病毒病的持續不確定性，在報告期內，大多數培訓活動繼續以網上研討會模式進行。評審局除提供定期及專題培訓活動外，亦不時接受各機構邀請，提供營辦者內部培訓。報告期內評審局向以下主要營辦者提供內部培訓服務：

- ▶ 香港專業進修學校
- ▶ 建造業議會 – 香港建造學院
- ▶ 香港警務處 – 香港警察學院
- ▶ 香港海關貿易管制處
- ▶ 東華學院

As a standing practice, an evaluation was conducted for each training activity. The trend of the mean scores of overall satisfaction is shown in the chart below:

一如既往，評審局皆對每項培訓活動進行評估，參加者的平均滿意度如下：



* 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".

* 平均得分乃根據參加者對「整體而言，培訓活動具質素」此一陳述句之認同，以5分為滿分，1分為非常不同意，5分為非常同意。

Starting from 2019, all newly appointed specialists are invited to participate in a self-paced online induction training course on a voluntary basis. The course was built on the Moodle platform which has four modules covering important topics relevant to the roles and responsibilities of being an HKCAAVQ accreditation panel member.

從2019年起，評審局邀請所有新委任的評審局專家參加自願性質的網上「評審簡介」課程。該課程建立於Moodle平台上，共設有四個單元，內容圍繞與擔任評審小組成員的相關角色和責任等重要主題。

Appointment and Engagement of Specialists

To ensure that there is an adequate supply of experts to support its accreditation and assessment services, HKCAAVQ maintains a pool of Specialists and regularly reviews the utilisation with respect to the projected business activities.

Specialists are normally identified from HKCAAVQ's established networks including the Industry Training Advisory Committees (ITACs), trade unions, trade associations, industry training organisations, professional bodies, academia, and other local and international quality assurance organisations. Specialists are appointed on the basis of their experience and expertise in relevant industries and/or disciplines as well as in quality assurance and/or the qualifications framework.

At the end of the reporting period, 626 Specialists were listed in the Specialists Register covering all 14 Areas of Study and Training in the Qualifications Register. The overall utilisation of Specialists was 87%.

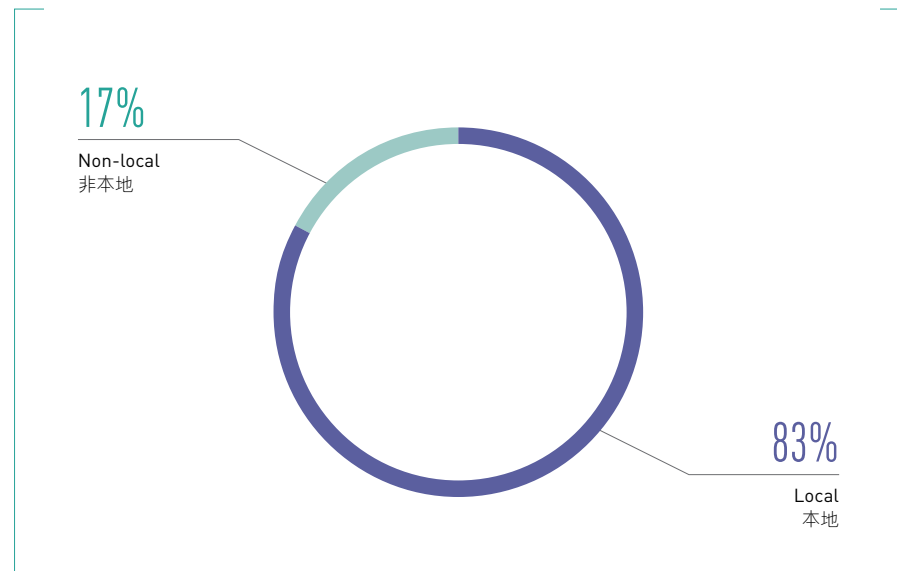
專家委任及參與

為確保有足夠的專家來支援評審及評核服務，評審局備存專家庫，並恆常按預期業務檢討專家參與評審及評核服務的情況。

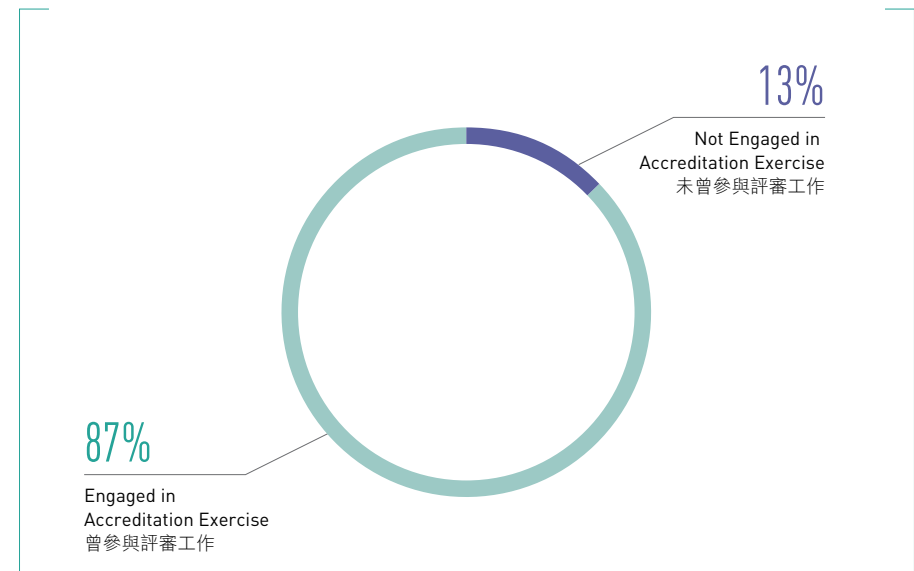
一般而言，評審局從已建立的網絡物色專家，包括行業培訓諮詢委員會、工會、行業協會、行業培訓委員會、專業團體、學術界以及其他本地和國際質素保證組織。專家的任命基於其在相關行業和學科，以及質素保證和資歷架構方面的經驗和專業知識。

截至報告期末，共有 626 名專家載列於專家名冊內，涵蓋全部共 14 個學習及培訓範疇，當中參與評審及評核服務的專家比率達 87%。

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



Utilisation of Specialists
專家參與評審的比例



Future Developments/Priorities

The COVID-19 pandemic has brought significant changes to how businesses are operated. It is projected that the online mode will play an even more important role in future delivery of HKCAAVQ training services. In conjunction with the revamp of HKCAAVQ's website, considerations have been taken to incorporate the training needs of our specialists with the objective of enhancing the accessibility of our training services. This initiative would allow us to move beyond the Moodle platform for greater flexibility.

展望將來

受2019冠狀病毒疫情的影響，令評審局運作帶來了重大變化，預計評審局在未來以網上形式提供培訓服務變得日益重要。此外，為配合評審局網頁更新，我們考慮了評審局專家的培訓需求，務求提供更便捷的培訓服務，不用受制於 Moodle 的局限。

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 dialogues and active engagements.

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 Appreciation and Commendation Ceremony 評審局嘉許典禮順利舉行

HKCAAVQ has successfully held its first ever Appreciation and Commendation Ceremony on 24 June 2021, to commend awardees including operators with Programme Area Accreditation (PAA) status, Council Members, as well as Liaison Panel members and members of the Standing Review Committee for Qualifications Assessment (SRCQA) of HKCAAVQ.

評審局於2021年6月24日舉辦首次嘉許典禮，旨在嘉許對高等教育界質素保證作出巨大貢獻之人士或機構，並向服務評審局多年的議會及委員會成員表示謝意。

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，以達至此策略目標。

本地連繫

評審局每年均舉辦各項活動，向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。評審局經常獲邀與夥伴機構舉辦的活動，分享經驗及促進相互了解。評審局亦於全年不同時間提供培訓、工作坊及簡報會，支援持份者進一步認識質素保證工作。



HKCAAVQ courtesy visit to Cyberport 評審局代表團參觀數碼港

On 14 September 2021, Mr Peter Yan, JP, Chief Executive Officer of Cyberport, invited HKCAAVQ delegates to visit the Cyberport to introduce and share Cyberport's recent accomplishments in digital technology and innovation.

評審局代表團於2021年9月14日，應數碼港行政總裁兼評審局大會成員任景信先生, JP邀請參觀數碼港，了解數碼港的最新科研成果。



HKCAAVQ Council Dinner 評審局晚宴 2021

The HKCAAVQ Council Dinner was successfully held on 14 September 2021. To put a close to this memorable night, HKCAAVQ bid farewell by presenting souvenirs to outgoing Council Chairman Ir Dr Alex Chan, BBS, who bid farewell to the Council on 30 September 2021; and three outgoing local members, namely, Ir Francis Cheng, MH, Professor Paul Tam, JP, and Mr Wilfred Wong, BBS, JP, who had joined the dinner.

評審局晚宴於2021年9月14日舉行。席上評審局致送紀念品予於2021年9月30日離任的大會成員，包括服務評審局十二載的大會主席陳兆根博士, BBS，及本地成員鄭祖瀛先生, MH、譚廣亨先生, JP及黃錦沛先生, BBS, JP等，答謝他們多年來的貢獻。

HKCAAVQ attends press conference hosted by Our Hong Kong Foundation on education and training research 評審局出席團結香港基金記者會

Mr Rock Chen, SBS, JP, the then Council Vice-chairman of HKCAAVQ, was invited to speak at the press conference hosted by Our Hong Kong Foundation on education and training research on 16 September 2021. During the panel discussion session, Mr Chen expressed his viewpoints on the potential development of cross-border accreditation with Greater Bay Area (GBA) counterparts, and the importance of policy support from both the Chinese Central Government and the HKSAR Government.

評審局時任副主席陳仲尼先生, SBS, JP 於 2021 年 9 月 16 日, 獲邀在團結香港基金舉辦的教育及青年政策研究報告發布會擔任嘉賓, 探討與大灣區院校合辦跨境評審的可能性, 以及中央與香港政府制定相關支援政策的重要性。



HKCAAVQ Specialists Appointment Ceremony 評審局專家委任典禮

HKCAAVQ Specialists Appointment Ceremony 2021 was successfully held on 3 November 2021, as the Council welcomed newly appointed and re-appointed Specialists and presented Certificates of Appointment. 83 specialists were invited to participate in the ceremony. A number of our new Council Members also attended the event and greeted our guests.

評審局專家委任典禮於 2021 年 11 月 3 日圓滿舉辦, 以歡迎新任及續任評審專家。評審局頒授委任狀予 83 位新任及續任評審專家, 部分新任評審局大會成員亦有到場祝賀。

HKCAAVQ jointly hosts the Forum themed “Education 4.0: Conceptualizing Higher Education in the Future of Work” with FSTE
評審局與自資高等教育聯盟合辦教育講座

The “Education 4.0: Conceptualizing Higher Education in the Future of Work” forum invited academics and industry leaders to share their perspectives and expectations for future higher education and to explore the potential and graduate attributes required in future of work. HKCAAVQ also held a luncheon after the forum to thank the honourable speakers.

「教育4.0：構想未來職場上的高等教育」論壇邀請學術界和院校代表探討對未來教育的看法和期望，以及未來職場所需的潛力和畢業生特質。論壇結束後，評審局設午宴答謝演講嘉賓。



HKCAAVQ Press Conference and Media Luncheon 評審局記者招待會暨傳媒午宴

HKCAAVQ hosted a Press Conference and Media Luncheon on 28 December 2021, to announce that it has undergone an external review coordinated by the European Association for Quality Assurance in Higher Education (ENQA) on evaluating HKCAAVQ in meeting the European Standards and Guidelines for Quality Assurance (ESG) in the European Higher Education Area (EHEA). The purpose of this event was to promote the international recognition of the work of the HKCAAVQ in quality assurance.

評審局在2021年12月28日舉行記者招待會，公布正式通過歐洲高等教育品質保證協會（ENQA）的外部評估。是次活動旨在推廣評審局在質素保證方面的工作取得國際性的肯定。



HKCAAVQ Council Chairman speaks on “Letter to Hong Kong” 評審局主席接受香港電台節目「香港家書」錄音訪問

Hon Rock Chen, SBS, JP, Council Chairman, was invited by RTHK to record the “Letter to Hong Kong” programme on 12 February 2022. Mr Chen gave an overview of HKCAAVQ’s work and latest development in the programme.

評審局主席陳仲尼議員，SBS, JP 獲香港電台邀請，錄製2022年2月12日的「香港家書」節目，簡介評審局的工作及最新發展。



評審局的質量保證工作，促進本地及鄰近地區的教育及培訓質量持續提升及優化，獲各界對質量保證的工作日益重視，而早一陣子，評審局收到了一份很好的禮物，就是獲得歐洲高等教育質量保證協會(英文簡稱ENQA)的認可。

2015年，政府與已與歐洲聯盟委員會合作，於香港實施歐洲及歐洲質量保證機構進行比較研究，結果顯示香港與歐洲質量保證機構在目標及培訓結構，而香港的認可質量，可達與歐洲質量保證機構的標準相若，反之亦然。

評審局致力成為具有區域性地位的質量保證機構，為教育及培訓界別服務，為此，我們接受其他國際質量保證機構的外部評核。早於2015年，我們已首次接受外評，由高等教育質量保證機構國際機構(INQAAHE)根據其《優良評核準則》，確認評審局的質量保證學術評審工作符合《優良評核準則》。

在實施發展計劃的推動下，我們再下一站，於2021年4月接受ENQA根據歐洲高等教育質量保證機構標準和準則(ESG)進行的外評，並在同年9月，通過有關外評，獲很高與ENQA確認評審局成為在歐洲高等教育及歐洲以外，以及亞太地區首個被評為「大致符合」ESG(2015年版本)各項要求的質量保證機構。

在外評報告中，評審局的工作獲得肯定，特別是為質量保證發展質量相關的角色，小組亦讚揚評審局以持續質量提升為目標，並於近年已開始建立和發展作為自設高等教育機構質量提升方面的友好伙伴，小組亦讚揚評審局就香港質量保證標準為學習課程的設計和審批訂定逐漸明確標準。

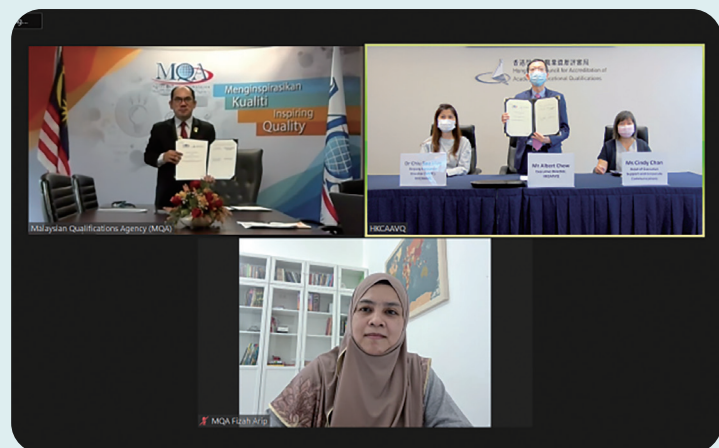
Other communication platforms

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.

其他溝通平台

評審局致力與本地質量保證業界持份者建立緊密聯繫，亦透過電子通訊及網站等與本地及世界各地持份者溝通。

Regional and International Engagement



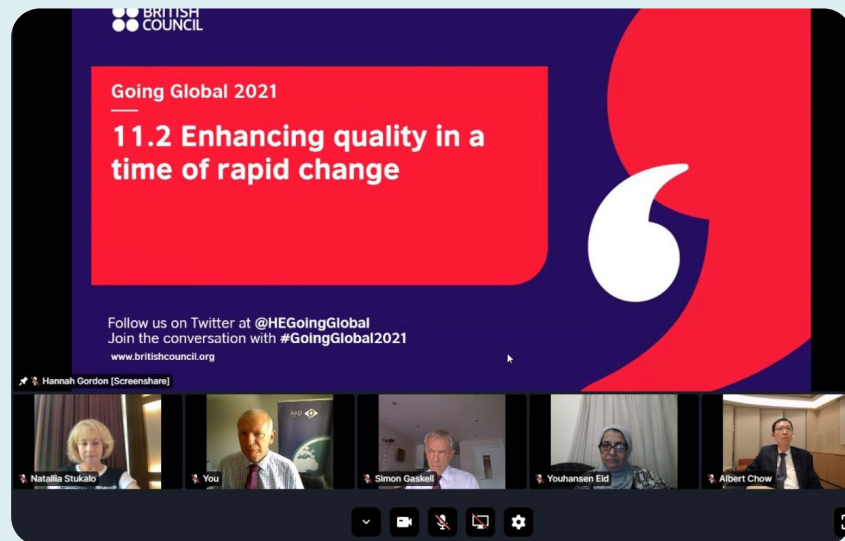
HKCAAVQ renews Memorandum of Understanding with Malaysian Qualifications Agency 評審局與馬來西亞質素保證機構續簽諒解備忘錄

HKCAAVQ is pleased to announce the renewal of Memorandum of Understanding (MoU) with the Malaysian Qualifications Agency (MQA), since the two agencies first entered into a MoU in 2010.

The Memorandum of Understanding was signed by Professor Datuk Dr Mohammad Shatar Sabran, Chief Executive Officer of MQA, and Mr Albert Chow, Executive Director of HKCAAVQ via virtual meeting on 23 April 2021.

評審局宣布與馬來西亞質素保證機構(MQA)續簽諒解備忘錄(MoU)，為雙方自2010年以來首次簽訂該備忘錄。

諒解備忘錄由MQA行政總裁拿督 Mohammad Shatar Sabran教授與評審局總幹事周慶邦先生於2021年4月23日通過視像會議簽署。



HKCAAVQ speaks at Going Global 2021 評審局於「Going Global 2021」視像研討會演講

Themed “Reimagining international tertiary education for a post-pandemic world” on 15 – 17 June 2021, the Going Global virtual conference, as organised by the British Council, brought together leaders in international education, ministries of education and government bodies, academia, quality assurance agencies and professionals, etc. to debate and discuss the future of further and higher education.

By invitation, Executive Director Mr Albert Chow delivered a presentation titled “Digital Learning and beyond: Experience from HKCAAVQ in Hong Kong” during a Panel discussion at the Going Global 2021.

由英國文化協會組織的「Going Global 2021」視像研討會於2021年6月15至17日期間舉行，主題為「後疫情時代中重塑國際高等教育」，各國教育要員、學術研究員及質素保證機構領袖共聚一堂，商討高等教育的未來發展。

評審局總幹事周慶邦先生應邀在研討會中以「數碼學習的未來：香港學術及職業資歷評審局經驗談」為題演講。

HKCAAVQ participates in QBBG Meeting 2021 評審局參與質素無邊界會議 2021

Themed “Micro-credentials and credit frameworks”, the Quality Beyond Boundaries Group (QBBG) held its virtual meeting on 8 July 2021. Speakers are invited to share their insight and discuss the latest trends and development of micro-credentials in their regions and associated recognition frameworks and considerations. Mr Albert Chow, Executive Director of HKCAAVQ, updated QBBG members the latest development of HKCAAVQ.

「質素無邊界」（QBBG）於2021年7月8日舉行題為「微型證書和學分框架」的網絡視像研討會，參加者就其地區微型證書的最新發展趨勢及認受框架發表意見。評審局總幹事周慶邦先生亦向與會成員簡介評審局最新發展概況。





HKCAAVQ renews MoC with AQA 評審局與紐西蘭學術質素機構續簽合作備忘錄

HKCAAVQ and the Academic Quality Agency for New Zealand Education (AQA) renewed the Memorandum of Cooperation (MoC) on 15 July 2021. The signing ceremony was held online.

The MoC is intended for the benefit of both Parties and to cooperate on issues related to the improvement and development of the quality assurance and quality enhancement of tertiary education and other services delivered by AQA and by HKCAAVQ in New Zealand and Hong Kong and the broader Asia-Pacific region. The two agencies first entered into the MoC back in 2015.

評審局與紐西蘭學術質素機構 (AQA) 於 2021 年 7 月 15 日續簽合作備忘錄 (MoC)。

雙方機構於 2015 年首次簽署該合作備忘錄，日後將繼續合作推動兩地質素保證工作並提升機構服務質素，包括由 AQA 及評審局在紐、港及亞太地區所提供的高等教育及其他服務。

HKCAAVQ renews MoU with NIAD-QE 評審局與日本 NIAD-QE 續簽諒解備忘錄

HKCAAVQ and the National Institution for Academic Degrees and Quality Enhancement of Higher Education (NIAD-QE) have renewed a Memorandum of Understanding on 3 March 2022, agreeing to cooperate further for the benefit of both parties.

HKCAAVQ and NIAD-QE first signed the MoU in 2010 as both wished to establish a strategic alliance to enhance the operation of external quality assurance in both jurisdictions. Both agencies will exchange non-confidential information, including key policy documents and operational information, in particular provided by higher education institutions from Japan and Hong Kong; share experience related to programmes and recognition of qualification in higher education.

評審局與日本學位授與機構 (NIAD-QE) 於 2022 年 3 月 3 日續簽諒解備忘錄，雙方同意進一步合作。

評審局與 NIAD-QE 於 2010 年首次簽署諒解備忘錄，希望藉此建立可靠聯繫，以促進雙方就建立外部質素保證機制的交流。雙方將交流非機密訊息，特別是由兩地高等院校所提供的資料，包括重要政策文件及營運資訊，並分享與高等教育課程和資歷認證相關的經驗。



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任主講嘉賓及作簡報。曾出席活動表列如下：

Title of presentation/Theme of conference 演講題目／會議主題	Presenter(s) 講者	Month/Year 月／年
Going Global Enhancing Quality in a time of rapid change – Digital Learning and beyond: Experience from HKCAAVQ in Hong Kong	Mr Albert Chow, Executive Director 總幹事周慶邦先生	6/2021
QBBG Meeting 2021 Development of Micro-credentials in Hong Kong	Dr Christina Ng, Senior Registrar (Development) 高級評審主任(發展)吳黃秀慧博士	7/2021
Forum “Education 4.0: Conceptualizing Higher Education in the Future of Work” Review of Sub-Degree Education	Mr Albert Chow, Executive Director 總幹事周慶邦先生	11/2021
“Hong Kong Letter”, RTHK HKCAAVQ obtains international recognition from ENQA 香港電台 – 「香港家書」 獲得 ENQA 的國際認可可是令人鼓舞的結果	Hon Rock Chen, SBS, JP, Council Chairman 評審局主席陳仲尼議員, SBS, JP	2/2022



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

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

Opinion

We have audited the financial statements of Hong Kong Council for Accreditation of Academic and Vocational Qualifications (the "Council") set out on pages 84 to 132, which comprise the statement of financial position as at 31 March 2022, 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 2022, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

Basis for Opinion

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

致香港學術及職業資歷評審局成員

香港學術及職業資歷評審局

(按照《香港學術及職業資歷評審局條例》成立)

意見

本核數師行(以下簡稱「我們」)已審計列載於第84至132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，此財務報表包括於二零二二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二零二二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「核數師就審計財務報表須承擔之責任」部分中作進一步闡述。根據香港會計師公會頒佈的《專業會計師道德守則》(以下簡稱「守則」)，我們獨立於貴局，並已履行守則中的其他專業道德責任。我們相信所獲得的審計憑證能充足及適當地為提出的審計意見提供基礎。

INDEPENDENT AUDITOR'S REPORT

獨立核數師報告書

Other Information

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

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

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

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

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

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

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

其他資訊

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

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

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

評審局成員及管理層就財務報表須承擔的責任

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

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

管理層須負責監督貴局的財務報告過程。

INDEPENDENT AUDITOR'S REPORT

獨立核數師報告書

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion solely to you, as a body, in accordance with section 15 of the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance [Cap. 1150], and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT

獨立核數師報告書

- 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.

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.

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
20 September 2022

- 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。

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。

德勤•關黃陳方會計師行
執業核數師
香港
二零二二年九月二十日

STATEMENT OF COMPREHENSIVE INCOME

全面收益表

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

		Notes 附註	2022 HK\$ 港幣	2021 HK\$ 港幣
Income	收入			
Revenue	營業收入	5	103,699,311	98,917,403
Government grants	政府補助		5,841,790	7,243,044
Investment income	投資收入	6	2,580,277	2,503,225
Other income	其他收入	7	533,447	180,437
			112,654,825	108,844,109
Expenditures	支出			
Staff costs	員工成本		(61,443,416)	(60,553,316)
Administrative expenses	行政費用		(11,980,266)	(12,779,644)
Direct accreditation/consultancy costs	直接評審／顧問成本		(9,070,352)	(8,853,811)
Council meeting and committee expenses	本局會議及委員會支出		(284,452)	(264,586)
			(82,778,486)	(82,451,357)
Surplus for the year	本年度盈餘	8	29,876,339	26,392,752
Other comprehensive (expense) income	其他全面(開支)收益			
<i>Item that will not be reclassified subsequently to profit or loss:</i>	<i>其後不會重新分類至損益的項目：</i>			
Fair value (loss) gain on investments in equity instruments at fair value through other comprehensive income ("FVTOCI")	以公允價值計量且其變動計入其他全面收益的權益工具投資之公允價值(虧損)收益		(2,775,300)	2,092,350
Other comprehensive (expense) income for the year	本年度其他全面(開支)收益		(2,775,300)	2,092,350
Total comprehensive income for the year	本年度全面收益合計		27,101,039	28,485,102

STATEMENT OF FINANCIAL POSITION

財務狀況表

At 31 March 2022 於二零二二年三月三十一日

		Notes 附註	2022 HK\$ 港幣	2021 HK\$ 港幣
Non-current assets	非流動資產			
Fixed assets	固定資產	10	2,641,934	3,305,396
Investments	投資	11	72,816,546	65,196,461
			75,458,480	68,501,857
Current assets	流動資產			
Investments	投資	11	9,422,021	11,774,689
Accounts and other receivables	應收賬款和其他應收款	12	26,301,826	13,419,472
Bank deposits and cash	銀行存款及現金	13	99,242,432	94,568,892
			134,966,279	119,763,053
Current liabilities	流動負債			
Deferred government grants	遞延政府補助	14	734,349	1,141,790
Contract liabilities	合約負債	15	21,618,010	26,147,957
Other payables and accruals	其他應付賬款及應計費用		5,105,433	3,999,383
Provision for staff gratuities	員工約滿酬金準備	16	4,458,533	3,713,403
			31,916,325	35,002,533
Net current assets	流動資產淨值		103,049,954	84,760,520
Total assets less current liabilities	資產總值減流動負債		178,508,434	153,262,377
Reserves	儲備	17		
Accumulated surpluses	累計盈餘		-	-
General reserve	一般儲備		83,000,000	82,000,000
Designated reserve	指定儲備		93,595,071	64,718,732
Investment revaluation reserve	投資重估儲備		(308,200)	2,467,100
Total reserves	儲備總額		176,286,871	149,185,832
Non-current liabilities	非流動負債			
Deferred government grants	遞延政府補助	14	97,320	831,669
Provision for staff gratuities	員工約滿酬金準備	16	2,124,243	3,244,876
			2,221,563	4,076,545
			178,508,434	153,262,377

The financial statements on pages 84 to 132 were approved and authorised for issue by the Council members and are signed on its behalf by:


Chairman
主席

本局成員批准並授權刊載於第84至132頁之財務報表，並由下列人士代表簽署：


Executive Director
總幹事

STATEMENT OF CHANGES IN RESERVES

儲備變動表

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

		Accumulated surpluses 累計盈餘 HK\$ 港幣	General reserve 一般儲備 HK\$ 港幣 (note (a)) (附註 (a))	Designated reserve 指定儲備 HK\$ 港幣 (note (b)) (附註 (b))	Investment revaluation reserve 投資重估儲備 HK\$ 港幣 (note (c)) (附註 (c))	Total 合計 HK\$ 港幣
At 1 April 2020	於二零二零年四月一日	-	83,000,000	37,325,980	374,750	120,700,730
Surplus for the year	本年度盈餘	26,392,752	-	-	-	26,392,752
Other comprehensive income for the year	本年度其他全面收益	-	-	-	2,092,350	2,092,350
Total comprehensive income for the year	本年度全面收益合計	26,392,752	-	-	2,092,350	28,485,102
Transfer from accumulated surpluses for the year	本年度自累計盈餘轉撥	(26,392,752)	(1,000,000)	27,392,752	-	-
At 31 March 2021	於二零二一年三月三十一日	-	82,000,000	64,718,732	2,467,100	149,185,832
Surplus for the year	本年度盈餘	29,876,339	-	-	-	29,876,339
Other comprehensive income for the year	本年度其他全面收益	-	-	-	(2,775,300)	(2,775,300)
Total comprehensive income for the year	本年度全面收益合計	29,876,339	-	-	(2,775,300)	27,101,039
Transfer from accumulated surpluses for the year	本年度自累計盈餘轉撥	(29,876,339)	1,000,000	28,876,339	-	-
At 31 March 2022	於二零二二年三月三十一日	-	83,000,000	93,595,071	(308,200)	176,286,871

STATEMENT OF CHANGES IN RESERVES 儲備變動表

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

Notes:

- (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 plus any surplus in excess of the agreed ceiling of the general reserve.
- (c) 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.

附註：

- (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。

STATEMENT OF CASH FLOWS

現金流量變動表

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

	Note 附註	2022 HK\$ 港幣	2021 HK\$ 港幣
Surplus for the year	本年度盈餘	29,876,339	26,392,752
Adjustments for:	調整項目：		
Depreciation	折舊	1,941,544	2,555,895
Interest income	利息收入	(2,288,827)	(2,176,975)
Dividend income on equity instrument	權益工具股息收益	(291,450)	(326,250)
Unrealised foreign exchange (gain) loss	未實現匯兌(收益)損失	(484,198)	(102,622)
Operating cash flows before movements in working capital	營運資金變動前的經營現金流量	28,753,408	26,342,800
(Increase) decrease in accounts and other receivables	應收賬款和其他應收款(增加)減少	(10,492,980)	1,280,688
Decrease in contract assets	合約資產減少	-	72,528
Decrease in deferred government grants	遞延政府補助減少	(1,141,790)	(1,773,044)
(Decrease) increase in contract liabilities	合約負債(減少)增加	(4,529,947)	5,539,323
Increase (decrease) in other payables and accruals	其他應付賬款和應計費用增加(減少)	1,106,050	(1,057,633)
(Decrease) increase in provision for staff gratuities	員工約滿酬金準備(減少)增加	(375,504)	1,244,852
NET CASH FROM OPERATING ACTIVITIES	經營活動所得的現金淨額	13,319,237	31,649,514
INVESTING ACTIVITIES	投資活動		
Payment for purchase of fixed assets	購入固定資產付款	(1,278,082)	(636,610)
Proceeds from redemption of financial assets at amortised costs	贖回按攤銷成本計量之金融資產所得款項	11,672,862	10,075,014
Payment for purchase of financial assets at amortised costs	購入按攤銷成本計量之金融資產付款	(19,479,938)	(35,480,480)
Placement of bank deposits with maturity of more than three months at acquisition	存入三個月以上到期的銀行存款	(59,746,861)	(47,494,253)
Withdrawal of bank deposits with maturity of more than three months at acquisition	提取三個月以上到期的銀行存款	47,494,253	32,000,000
Interest received	已收利息	148,011	2,605,952
Dividend received	已收股息	291,450	326,250
NET CASH USED IN INVESTING ACTIVITIES	投資活動使用的現金淨額	(20,898,305)	(38,604,127)

STATEMENT OF CASH FLOWS 現金流量變動表

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

		Note 附註	2022 HK\$ 港幣	2021 HK\$ 港幣
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物減少淨額		(7,579,068)	(6,954,613)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	年初現金及現金等價物		47,074,639	54,029,252
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	年末現金及現金等價物	14	39,495,571	47,074,639

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2022 截至二零二二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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

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

Amendments to HKFRSs that are mandatorily effective for the current year

In the current year, the Council has applied the following amendments to HKFRSs issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) for the first time, which are mandatorily effective for the annual periods beginning on or after 1 January 2021 for the preparation of the financial statements:

Amendment to HKFRS 16	Covid-19-Related Rent Concessions
Amendments to HKFRS 9, HKAS 39, HKFRS 7, HKFRS 4 and HKFRS 16	Interest Rate Benchmark Reform – Phase 2

The application of the 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」)

本年度強制生效的經修訂香港財務報告準則

於本年度，本局首次採用了香港會計師公會頒佈的以下香港財務報告準則的修訂本，該等修訂在二零二一年一月一日或之後開始編制財務報表的年度期間強制生效。

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
香港財務報告準則第9號， 香港會計準則第39號 香港財務報告準則第7號 香港財務報告準則第4號 香港財務報告準則第16號(修訂本)	利率基準改革 – 第2階段

於本年度應用《香港財務報告準則》修訂本對本局於本年度及過往年度之財務表現及狀況及／或此等財務報表所載之披露並無重大影響。

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 Amendments to HKFRS 3 Amendments to HKFRS 10 and HKAS 28	Insurance Contracts and the related Amendments ³ Reference to the Conceptual Framework ² Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ⁴
Amendment to HKFRS 16	Covid-19-Related Rent Concessions beyond 30 June 2022 ¹
Amendments to HKAS 1	Classification of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretation 5 (2021) ³
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies ³
Amendments to HKAS 8 Amendments to HKAS 12	Definition of Accounting Estimates ³ Deferred Tax related to Assets and Liabilities arising from a Single Transaction ³
Amendment to HKAS 16	Property, Plant and Equipment – Proceeds before Intended Use ²
Amendment to HKAS 37 Amendment to HKFRSs	Onerous Contracts – Cost of Fulfilling a Contract ² Annual Improvements to HKFRSs 2018 – 2021 ²

¹ Effective for annual periods beginning on or after 1 April 2021

² Effective for annual periods beginning on or after 1 January 2022

³ Effective for annual periods beginning on or after 1 January 2023

⁴ Effective for annual periods beginning on or after a date to be determined

The Council members anticipate that the application of the 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

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 香港財務報告準則第3號(修訂本) 香港財務報告準則第10號及 香港會計準則第28號(修訂本)	保險合約及相關修訂 ³ 參考概念框架 ² 投資者與其聯營公司或 合營企業之間的資產 出售或注資 ⁴
香港財務報告準則第16號 (修訂本)	於2022年6月30日後與 新冠肺炎相關的租金 優惠 ¹
香港會計準則第1號(修訂本)	流動或非流動負債之劃分 及香港財務報告準則詮 釋第5號相關修訂(2021) ³
香港會計準則第1號及 香港財務報告準則 實務公告第2號(修訂本)	會計政策的披露 ³
香港會計準則第8號(修訂本) 香港會計準則第12號(修訂本)	會計估計的定義 ³ 有關單一交易產生的資產 及負債的遞延稅項 ³
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 ²
香港會計準則第37號(修訂本) 香港財務報告準則(修訂本)	損失合約 – 履約合約之成本 ² 香港財務報告準則年度 改進：2018-2021週期 ²

¹ 於二零二一年四月一日或其後開始的年度期間生效

² 於二零二二年一月一日或其後開始的年度期間生效

³ 於二零二三年一月一日或其後開始的年度期間生效

⁴ 於將予釐定日期或其後開始的年度期間生效

本局成員預期應用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。

3. Basis of Preparation of Financial Statements and Significant Accounting Policies

3.1 Statement of compliance

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

3.2 Basis of preparation of financial statements

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.

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 *Leases*, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in HKAS 2 *Inventories* or value in use in HKAS 36 *Impairment of Assets*.

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

- 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. 財務報表編製基準及主要會計政策

3.1 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。

3.2 財務報表編製基準

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。

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號租賃範圍內的租賃交易、以及與公允價值類似但並非公允價值的計量（例如香港會計準則第2號存貨中的可變現淨值或香港會計準則第36號資產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。

3. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies

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.

3. 財務報表編製基準及主要會計政策(續)

3.3 主要會計政策

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。

3. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies (continued)

Revenue from contracts with customers (continued)

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.

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.

3. 財務報表編製基準及主要會計政策(續)

3.3 主要會計政策(續)

來自客戶合約之收益(續)

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。

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。

3. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies (continued)

Government grants

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

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

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

Fixed assets

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

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

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

3. 財務報表編製基準及主要會計政策(續)

3.3 主要會計政策(續)

政府補助

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

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

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

固定資產

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

固定資產項目的折舊是以直線法在以下估計可使用年期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

3. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies (continued)

Fixed assets (continued)

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

An item of 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. 財務報表編製基準及主要會計政策(續)

3.3 主要會計政策(續)

固定資產(續)

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

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

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. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies (continued)

Leases

Definition of a lease

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

Leases of low-value assets

The Council applies the recognition exemption for lease of low-value assets. Lease payments on leases of low-value assets are recognised as expense on a straight-line basis or another systematic 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.

3. 財務報表編製基準及主要會計政策(續)

3.3 主要會計政策(續)

租賃

租賃之定義

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

低價值資產租

本局對低價值資產租賃應用確認豁免。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。

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。

3. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies (continued)

Retirement benefit costs

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

Taxation

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

Provisions

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

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.

3. 財務報表編製基準及主要會計政策(續)

3.3 主要會計政策(續)

退休福利成本

向定額退休福利計劃於僱員提供服務而使其享有供款時作為開支確認。

稅項

按照《稅務條例》第87條，本局獲豁免繳交香港利得稅。

撥備

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

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。

3. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies (continued)

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. 財務報表編製基準及主要會計政策(續)

3.3 主要會計政策(續)

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. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 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.

3. 財務報表編製基準及主要會計政策 (續)

3.3 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。

3. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies (continued)

Financial instruments (continued)

Financial assets (continued)

Classification and subsequent measurement of financial assets (continued)

(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. 財務報表編製基準及主要會計政策(續)

3.3 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)

(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. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 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.

3. 財務報表編製基準及主要會計政策 (續)

3.3 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。

3. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets

The Council performs impairment assessment under expected credit loss (“ECL”) model on financial assets (including accounts and other receivables 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. The ECL on these assets are assessed collectively based on shared credit risk characteristics by reference to the Council’s internal credit ratings.

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

3. 財務報表編製基準及主要會計政策(續)

3.3 主要會計政策(續)

金融工具(續)

金融資產(續)

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參考本局內部信貸評級的共同信貸風險特徵進行集體評估。

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

3. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(i) Significant increase in credit risk

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

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

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

3. 財務報表編製基準及主要會計政策 (續)

3.3 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

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。

3. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(i) Significant increase in credit risk (continued)

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

Despite the foregoing, the Council assumes that the credit risk on a 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.

3. 財務報表編製基準及主要會計政策(續)

3.3 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)

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。

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。

3. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(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. 財務報表編製基準及主要會計政策(續)

3.3 主要會計政策(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

(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. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 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.

3. 財務報表編製基準及主要會計政策(續)

3.3 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。

3. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(iv) Write-off policy

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

(v) Measurement and recognition of ECL

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

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.

3. 財務報表編製基準及主要會計政策 (續)

3.3 主要會計政策 (續)

金融工具 (續)

金融資產 (續)

金融資產減值 (續)

(iv) 注銷政策

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)，本局會注銷該金融資產。考慮到法律建議，在適當情況下，被注銷的金融資產仍可能在本局的追償程序下受到強制執行。注銷構成終止確認事件，日後收回的款項於損益中確認。

(v) 預期信貸損失的計量及確認

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

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。

3. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(v) Measurement and recognition of ECL (continued)

Lifetime ECL for trade receivables are considered on a collective basis taking into consideration past due information and relevant credit information such as forward looking macroeconomic information.

For collective assessment, the Council takes into consideration the following characteristics when formulating the grouping:

- 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. 財務報表編製基準及主要會計政策 (續)

3.3 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 (續)

若干貿易應收款項及合同資產的全期預期信用損失乃計及過往逾期資料及前瞻性宏觀經濟資料等相關信用資料按集體基準考慮。

就集體評估而言，本局訂立組別時考慮以下特性：

- 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. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 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.

3. 財務報表編製基準及主要會計政策(續)

3.3 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。

3. Basis of Preparation of Financial Statements and Significant Accounting Policies (continued)

3.3 Significant accounting policies (continued)

Financial instruments (continued)

Financial liabilities and equity (continued)

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. 財務報表編製基準及主要會計政策(續)

3.3 主要會計政策(續)

金融工具(續)

金融負債及權益工具(續)

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

The Council uses the collective basis in estimating ECL on trade receivables. The provision rates are based on internal credit ratings as groupings of various debtors taking into consideration the Council's historical default rates and 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 accounts receivables and information about the ECL are disclosed in notes 12 and 19, 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。

應收賬款的預期信貸損失準備

本局整體估計應收賬款的預期信貸損失，準備率以內部信貸評級為基礎，將不同債務人分組，同時會考慮本局的以往違約率以及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。應收賬款及有關預期信貸損失的信息分別載於附註12和附註19。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

5. Revenue

(i) Disaggregation of revenue from contracts with customers

Type of services	服務類型	2022 HK\$ 港幣	2021 HK\$ 港幣
Accreditation services fees	評審服務費	60,518,571	57,597,445
Advisory services fees	諮詢服務費	13,660,937	12,281,826
Consultancy services fees	顧問服務費	7,311,600	7,780,915
Qualifications and other assessment fees	資歷及其他評估費	17,564,984	16,906,289
Qualifications registry fees	資歷名冊費	4,643,219	4,350,928
Total	總額	103,699,311	98,917,403
Timing of revenue recognition	收益確認時點	2022 HK\$ 港幣	2021 HK\$ 港幣
At a point in time	於時間點	24,876,584	24,687,204
Overtime	於時間段	78,822,727	74,230,199
Total	總額	103,699,311	98,917,403

(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 2022 are HK\$21,618,010 (2021: HK\$26,147,957) 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

(ii) 分配至與客戶簽訂合約剩餘履行義務的交易價格

於二零二二年三月三十一日，分配至剩餘未履行義務的交易價格為港幣21,618,010元（二零二一年：港幣26,147,957元），預期確認收入的時間為一年內。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

6. Investment Income

		2022 HK\$ 港幣	2021 HK\$ 港幣
Interest income	利息收入	2,288,827	2,176,975
Dividend income from equity instrument	權益工具股息收益	291,450	326,250
		2,580,277	2,503,225

6. 投資收入

7. Other Income

		2022 HK\$ 港幣	2021 HK\$ 港幣
Review of non-QF Accreditation	非資歷評估服務審閱費	9,060	8,015
Miscellaneous income	其他收入	524,387	172,422
		533,447	180,437

7. 其他收入

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

8. Surplus for the Year

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

		2022 HK\$ 港幣	2021 HK\$ 港幣
Staff costs	員工成本		
– Salaries, wages and other benefits	– 薪金、工資及其他福利	59,921,625	59,038,356
– Contributions to Mandatory Provident Funds	– 強制性公積金供款	1,521,791	1,514,960
		61,443,416	60,553,316
Auditor's remuneration	核數師酬金	179,950	178,450
Depreciation	折舊	1,941,544	2,555,895
Expense relating to leases of low-value assets (Note)	與低價值資產租賃有關的支出(附註)	12	12
Interest income from financial assets at amortised costs	按攤銷成本計量的金融資產的利息收入	(1,919,755)	(1,298,710)

Note: For both years, the Council leases office premises for its operation. The lease contract is entered into for a fixed term of 5 years with an option to renew the lease when all terms are renegotiated. The Council has elected not to recognise any lease liabilities nor right of use assets as the lease of low-value assets is insignificant to the financial statements.

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.

8. 本年度盈餘

本年度盈餘已扣除(計入)：

	2022 HK\$ 港幣	2021 HK\$ 港幣
員工成本		
– 薪金、工資及其他福利	59,921,625	59,038,356
– 強制性公積金供款	1,521,791	1,514,960
	61,443,416	60,553,316
核數師酬金	179,950	178,450
折舊	1,941,544	2,555,895
與低價值資產租賃有關的支出(附註)	12	12
按攤銷成本計量的金融資產的利息收入	(1,919,755)	(1,298,710)

附註：於兩年度內，本局為其營運租賃辦公室。租賃合同的固定期限為5年並於所有條款進行重新協商之時享有續租權。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對財務報表影響不重大。

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

10. Fixed Assets

10. 固定資產

		Leasehold improvements 租賃改良 HK\$ 港幣	Furniture and equipment 傢具和設備 HK\$ 港幣	Computer equipment 電腦設備 HK\$ 港幣	Total 總額 HK\$ 港幣
COST	成本				
At 1 April 2020	於二零二零年四月一日	31,083,553	6,771,886	15,514,754	53,370,193
Additions	添置	-	70,844	565,766	636,610
At 31 March 2021	於二零二一年三月三十一日	31,083,553	6,842,730	16,080,520	54,006,803
Additions	添置	-	305,320	972,762	1,278,082
Disposals	處置	-	[4,600]	[311,732]	[316,332]
At 31 March 2022	於二零二二年三月三十一日	31,083,553	7,143,450	16,741,550	54,968,553
ACCUMULATED DEPRECIATION	累計折舊				
At 1 April 2020	於二零二零年四月一日	31,083,553	6,745,675	10,316,284	48,145,512
Charge for the year	本年度折舊	-	43,183	2,512,712	2,555,895
At 31 March 2021	於二零二一年三月三十一日	31,083,553	6,788,858	12,828,996	50,701,407
Charge for the year	本年度折舊	-	101,193	1,840,351	1,941,544
Eliminated on disposal	因處置撇銷	-	[4,600]	[311,732]	[316,332]
At 31 March 2022	於二零二二年三月三十一日	31,083,553	6,885,451	14,357,615	52,326,619
NET BOOK VALUE	賬面淨值				
At 31 March 2022	於二零二二年三月三十一日	-	257,999	2,383,935	2,641,934
At 31 March 2021	於二零二一年三月三十一日	-	53,872	3,251,524	3,305,396

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

11. Investments

		2022 HK\$ 港幣	2021 HK\$ 港幣
Debt instruments – financial assets at amortised costs	債務工具 – 按攤銷成本計量之金融資產	72,546,767	64,504,050
Investments in equity instruments at FVTOCI	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	9,691,800	12,467,100
		82,238,567	76,971,150
Analysed as:	分析為：		
Non-current	非流動	72,816,546	65,196,461
Current	流動	9,422,021	11,774,689
		82,238,567	76,971,150
Fair value of financial assets at amortised costs	按攤銷成本計量之金融資產的公允價值	70,050,914	64,146,037

12. Accounts and Other Receivables

		2022 HK\$ 港幣	2021 HK\$ 港幣
Accounts receivable	應收賬款	20,916,674	10,509,695
Other receivables	其他應收款	526,066	636,206
Interest receivable	應收利息	3,029,461	640,084
Deposits	按金	414,900	414,900
Prepayments	預付款	1,414,725	1,218,587
		26,301,826	13,419,472

As at 1 April 2020, accounts receivable from contracts with customers amounted to HK\$11,564,609.

As at 31 March 2022, included in the Council's accounts receivable balance are debtors with aggregate carrying amount of HK\$6,148,973 (2021: HK\$4,976,864) which are past due as at the reporting date. Out of the past due balances, HK\$19,200 (2021: Nil) 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 2022 are set out in note 19.

11. 投資

	2022 HK\$ 港幣	2021 HK\$ 港幣
債務工具 – 按攤銷成本計量之金融資產	72,546,767	64,504,050
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	9,691,800	12,467,100
	82,238,567	76,971,150
分析為：		
非流動	72,816,546	65,196,461
流動	9,422,021	11,774,689
	82,238,567	76,971,150
按攤銷成本計量之金融資產的公允價值	70,050,914	64,146,037

12. 應收賬款和其他應收款

	2022 HK\$ 港幣	2021 HK\$ 港幣
應收賬款	20,916,674	10,509,695
其他應收款	526,066	636,206
應收利息	3,029,461	640,084
按金	414,900	414,900
預付款	1,414,725	1,218,587
	26,301,826	13,419,472

於二零二零年四月一日，來自與客戶簽訂合約的應收賬款為港幣 11,564,609 元。

於二零二二年三月三十一日，本局應收賬款餘額中包括債務人截至報告日逾期末付賬款總額為港幣 6,148,973 元（二零二一年：港幣 4,976,864 元）。在過去的到期餘額中，港幣 19,200 元（二零二一年：港幣零元）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。

截至二零二二年三月三十一日的減值評估詳情見附註 19。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

13. Bank Deposits and Cash

		2022 HK\$ 港幣	2021 HK\$ 港幣
Deposits with banks	銀行定期存款	64,749,494	73,996,462
Cash at bank and other financial institutions and in hand	現金及銀行或其他財務機構存款	34,492,938	20,572,430
Bank deposits and cash in the statement of financial position	財務報表所示的銀行存款及現金	99,242,432	94,568,892
Less: Bank deposits with maturity of more than three months at acquisition	減：在購入後三個月以上到期的銀行存款	(59,746,861)	(47,494,253)
Cash and cash equivalents in the statement of cash flows	現金流量表所示的現金及現金等價物	39,495,571	47,074,639

13. 銀行存款及現金

14. Deferred Government Grants

		2022 HK\$ 港幣	2021 HK\$ 港幣
Balance as at 1 April	於四月一日的結餘	1,973,459	3,746,503
Recognised as income during the year	年內已確認為收入	(1,141,790)	(1,773,044)
Balance as at 31 March	於三月三十一日的結餘	831,669	1,973,459
Less: Amount shown under current liabilities	減：流動負債項下所包括的金額	(734,349)	(1,141,790)
Amount shown under non-current liabilities	非流動負債項下所包括的金額	97,320	831,669

14. 遞延政府補助

The grants are for supporting the costs of the Qualify Enhancement Support Scheme projects.

補助用於支付質素提升支援計劃項目的成本。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

15. Contract Liabilities

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

		2022 HK\$ 港幣	2021 HK\$ 港幣
Accreditation services fees	評審服務費	12,620,160	17,577,990
Consultancy services fees	顧問服務費	542,500	1,576,656
Qualifications assessment fees	資歷評估費	3,734,518	3,649,297
Qualifications registry fees	資歷名冊費	4,720,832	3,344,014
		21,618,010	26,147,957

As at 1 April 2020, contract liabilities amounted to HK\$20,608,634.

本局之合約負債分析如下：

於二零二零年四月一日，合約負債金額為港幣 20,608,634 元。

		2022 HK\$ 港幣	2021 HK\$ 港幣
Revenue recognised that was included in the contract liabilities balance at the beginning of the year	計入年初合約負債的餘額確認收入	24,526,044	20,028,118

16. Provision for Staff Gratuities

		2022 HK\$ 港幣	2021 HK\$ 港幣
Balance as at 1 April	於四月一日結餘	6,958,279	5,713,427
Provision made	提撥準備	4,679,038	4,986,581
Provision utilised	已用準備	(5,054,541)	(3,741,729)
Balance as at 31 March	於三月三十一日結餘	6,582,776	6,958,279
Less: Amount shown under current liabilities	減：流動負債項下所包括的金額	(4,458,533)	(3,713,403)
Amount shown under non-current liabilities	非流動負債項下所包括的金額	2,124,243	3,244,876

16. 員工約滿酬金準備

17. Reserves

(i) General reserve

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.

(ii) Designated reserve

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 plus any surplus in excess of the agreed ceiling of the general reserve.

(iii) 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. Capital Risk Management

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

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

17. 儲備

(i) 一般儲備

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。

(ii) 指定儲備

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。

(iii) 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。

18. 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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

19. Financial Instruments

Categories of financial instruments

		2022 HK\$ 港幣	2021 HK\$ 港幣
Financial assets	金融資產		
Financial assets at amortised cost	按攤銷成本計量的金融資產	196,676,300	171,273,827
Equity instrument at FVTOCI	公允價值計量且其變動計入 其他全面收益的權益工具	9,691,800	12,467,100
		206,368,100	183,740,927
Financial liabilities	金融負債		
Amortised cost	已攤銷成本	2,784,221	1,638,844

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.

19. 金融工具

金融工具的類別

	2022 HK\$ 港幣	2021 HK\$ 港幣
金融資產		
按攤銷成本計量的金融資產	196,676,300	171,273,827
公允價值計量且其變動計入 其他全面收益的權益工具	9,691,800	12,467,100
	206,368,100	183,740,927
金融負債		
已攤銷成本	2,784,221	1,638,844

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

19. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

Market risk

Currency risk

The Council has the foreign currency denominated debt instruments classifies 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	
		2022 HK\$ 港幣	2021 HK\$ 港幣
United States dollars ("USD")	美元	62,843,939	54,706,570

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\$.

19. 金融工具 (續)

財務風險管理目標及政策 (續)

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：

		Assets 資產	
		2022 HK\$ 港幣	2021 HK\$ 港幣
		62,843,939	54,706,570

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。

19. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

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.

Accounts receivable 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. The Council performs impairment assessment under ECL model on trade receivables collectively. The trade receivables are grouped based on shared credit risk characteristics by reference to the Council's internal credit ratings. 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 78% (2021: 39% and 79%) 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.

19. 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

本局因對方不履行責任而令本局蒙受財務損失的最高信貸風險乃財務狀況表所列明的相關已確認財務資產的賬面值。

來自與客戶簽訂合約的應收賬款

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。本局對預期信貸損失模式下的應收賬款進行集體減值評估。應收賬款按照參考本局內部信貸評級的共同信貸風險特徵進行分組。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%及78%（二零二一年：39%及79%）。

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。

19. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

Credit risk and impairment assessment (continued)

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.

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

Internal credit rating 內部信貸評級	Description 說明
Low risk 低風險	Debtor always settle in full on time or sometimes repays after due dates and with no history of default 債務人總是按時全額還款，或有時於到期日後還款，沒有違約記錄
High risk 高風險	There have been significant increases in credit risk since initial recognition through information developed internally 自依據內部信息初始確認以來，信貸風險顯著增加
Loss 損失	There is evidence indicating the asset is credit-impaired 有證據表明該資產信貸已減值
Write-off 註銷	There is evidence indicating that the debtor is in severe financial difficulty and the Council has no realistic prospect of recovery 有證據表明債務人有嚴重的財政困難，本局實際預期其不可收回

19. 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)

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。

本局內部信貸風險等級評估包括以下類別：

Accounts receivable 應收賬款	Other financial assets 其他金融資產
Lifetime ECL – not credit-impaired 整個存續期內預期信貸損失 – 信貸未減值	12m ECL 12個月內預期信貸損失
Lifetime ECL – not credit-impaired 整個存續期內預期信貸損失 – 信貸未減值	Lifetime ECL – not credit-impaired 整個存續期內預期信貸損失 – 信貸未減值
Lifetime ECL – credit-impaired 整個存續期內預期信貸損失 – 信貸已減值	Lifetime ECL – credit-impaired 整個存續期內預期信貸損失 – 信貸已減值
Amount is written off 金額已註銷	Amount is written off 金額已註銷

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

19. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

Credit risk and impairment assessment (continued)

Debt instruments at amortised cost (continued)

The tables below detail the credit risk exposures of the Council's financial assets which are subject to ECL assessment:

	Notes	Internal credit rating	12-month or lifetime ECL 12個月內預期信貸損失或 整個存續期內預期信貸損失	Gross carrying amount	
	附註	內部信貸評級		賬面總額	
				2022 HK\$ 港幣	2021 HK\$ 港幣
Financial assets at amortised cost 按攤銷成本計量的金融資產					
Accounts receivables 應收賬款	12	Low risk 低風險	Lifetime ECL (collective assessment) 整個存續期內預期信貸損失 (整體評估)	20,916,674	10,509,695
Other receivables and deposits 其他應收款和按金	12	Low risk 低風險	12m ECL 12個月內預期信貸損失	3,970,427	1,691,190
Debt instruments classified as financial assets at amortised costs 分類為按攤銷成本計量金融資產的債務工具	11	Low risk 低風險	12m ECL 12個月內預期信貸損失	72,546,767	64,504,050
Bank deposits 銀行存款	13	Low risk 低風險	12m ECL 12個月內預期信貸損失	99,221,942	94,540,760

19. 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)

按攤銷成本計量之債務工具 (續)

下表詳列本局依據預期信貸損失評估的金融資產的信貸風險承擔：

19. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

Liquidity risk

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

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

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	Fair value as at	
金融資產	公允價值於	
	2022 HK\$ 港幣	2021 HK\$ 港幣
Equity instruments 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	9,691,800	12,467,100

There were no transfers in different levels of the fair value hierarchy during the years ended 31 March 2022 and 2021.

19. 金融工具 (續)

財務風險管理目標及政策 (續)

流動資金風險

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

於報告期末，本局金融負債的餘下合約到期主要於其報告期末起按要或三個月內償還。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。

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)。

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

截至二零二二及二零二一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。

19. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

Fair value measurements of financial instruments (continued)

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

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

		2022		2021	
		Carrying amount 賬面值 HK\$ 港幣	Fair value 公允價值 HK\$ 港幣	Carrying amount 賬面值 HK\$ 港幣	Fair value 公允價值 HK\$ 港幣
Debt instruments	債務工具	72,546,767	70,050,914	64,504,050	64,146,037

20. Related Party Transactions

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

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

19. 金融工具 (續)

財務風險管理目標及政策 (續)

金融工具的公允價值計量 (續)

- (iii) 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。

20. 關聯方交易

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

20. Related Party Transactions (continued)

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

(i) Honorarium to Council members in the capacity of

		2022 HK\$ 港幣	2021 HK\$ 港幣
Non-local Council members	非本地成員	260,000	260,000

Local Council members are not remunerated.

(ii) Key management personnel remuneration

		2022 HK\$ 港幣	2021 HK\$ 港幣
Salaries and other emoluments	薪金及其他酬金	7,813,921	5,665,761
Retirement scheme contributions	退休計劃供款	54,000	46,500
		7,867,921	5,712,261

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 2022, approximately 22% (2021: 21%) of the Council's total income are derived from services provided to the HKSAR Government, and approximately 15% (2021: 13%) of it are derived from services provided to other government-related entities. All the services are conducted in the normal course of business and in accordance with the Council's fee charging policy and fee schedule as prescribed by the Ordinance.

20. 關聯方交易 (續)

除本財務報表所披露的交易和結餘外，本局還有以下關聯方交易：

(i) 本局成員以以下職分所收取酬金

	2022 HK\$ 港幣	2021 HK\$ 港幣
Non-local Council members	260,000	260,000

本局董事會本地成員並不收取酬金。

(ii) 關鍵管理人員酬金

	2022 HK\$ 港幣	2021 HK\$ 港幣
Salaries and other emoluments	7,813,921	5,665,761
Retirement scheme contributions	54,000	46,500
	7,867,921	5,712,261

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) 截至二零二二年三月三十一日止年度，在本局的總收入中，約22%(二零二一年：21%)來自向政府提供服務，約15%(二零二一年：13%)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。

20. Related Party Transactions (continued)

- (iv) Effective from 1 September 2011, the Council has entered into a lease with the HKSAR Government and rented a vacant school premises in Siu Sai Wan Estate, Chai Wan, Hong Kong at a charge of \$1 per month as its office.
- (v) During the year ended 31 March 2022, the HKSAR Government also provided funding support of HK\$4,700,000 (2021: HK\$4,700,000) for the daily maintenance and regular upgrading of the QR.
- (vi) During the year ended 31 March 2022, the HKSAR Government also provided funding support of HK\$Nil (2021: HK\$770,000) for the development of the QR Mobile Version.

20. 關聯方交易 (續)

- (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) 截至二零二二年三月三十一日止年度，香港政府就日常運作和定期資歷名冊升級提供了港幣4,700,000元(二零二一年：港幣4,700,000元)。
- (vi) 截至二零二二年三月三十一日止年度，香港政府就發展資歷名冊移動設備版本提供了港幣零元(二零二一年：港幣770,000元)。

ANALYSIS OF EXPENDITURE

支出分析

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

		2022 HK\$ 港幣	2021 HK\$ 港幣
STAFF COSTS	員工成本		
Salaries	薪金	53,447,706	52,395,022
Allowances and other staff costs	津貼及其他員工成本	7,995,710	8,158,294
		61,443,416	60,553,316
ADMINISTRATIVE EXPENSES	行政費用		
Auditor's remuneration	核數師酬金	179,950	178,450
Bank charges	銀行手續費	10,706	11,672
Cleaning	清潔費	581,019	498,451
Community relations	社區關係	5,965	6,065
Consultancy fees	顧問費	912,686	953,719
Depreciation	折舊	1,941,544	2,553,895
Foreign exchange loss	匯兌損失	19,789	16,600
Incidental expenses	雜項支出	79,270	70,589
Insurance	保險費	295,040	280,470
Legal advisory fees	法律諮詢費	565,050	1,197,280
Membership fee	會員費	108,104	97,048
Overseas visits and conferences	海外出訪和會議	901	1,057
Periodicals, newspapers and books	期刊、報紙和書本	1,340	-
Photocopying	影印費	30,924	24,429
Postage	郵費	41,416	35,190
Printing	印刷費	64,300	85,400
Publicity	宣傳費	550,187	592,233
Recruitment and training	招聘及培訓	51,090	47,180
Rent and rates	租金和差餉	280,522	280,290
Repairs and maintenance	維修及保養費	688,342	620,388
Securities transaction charges	證券買賣費用	1,457	3,371
Security	保安費	389,964	383,286
Stationery and consumables	文具和消耗品	542,497	367,951
Telephone and facsimile	電話和傳真費用	460,549	419,324
Tools and equipment	工具和設備	3,799,987	3,830,825
Transport and travelling	交通費	80,929	9,643
Utilities	水、電費	212,088	121,188
Work related research	工作相關調研	84,650	91,650
		11,980,266	12,779,644

ANALYSIS OF EXPENDITURE 支出分析

For the year ended 31 March 2022 截至二零二二年三月三十一日止年度

		2022 HK\$ 港幣	2021 HK\$ 港幣
DIRECT ACCREDITATION/CONSULTANCY COSTS	直接評審／顧問成本		
Accreditation costs	評審成本	4,035,417	4,183,803
Consulting costs	顧問成本	923,363	293,999
Qualifications Register costs	資歷名冊成本	2,892,186	3,063,000
Others	其他	1,219,386	1,313,009
		9,070,352	8,853,811
COUNCIL MEETING AND COMMITTEE EXPENSES	本局會議及委員會支出		
Air passages	機票	-	-
Honorarium payments	酬金付款	260,000	260,000
Hotel accommodation	酒店住宿費	-	-
Working lunches and dinners	公務午飯和晚飯支出	6,000	-
Subsistence allowance	零用金	-	-
Transport and miscellaneous expenses	交通費和雜費	18,452	4,586
		284,452	264,586
TOTAL EXPENDITURE	支出總額	82,778,486	82,451,357

APPENDIX

附錄

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.

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。

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.

Business Development Committee

Terms of Reference

- (a) To provide strategic advice to the Council on matters concerning the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ)'s business development including new areas of business and consulting services.
- (b) On delegated authority from the Council [section 8(2) of the HKCAAVQ Ordinance (Cap.1150)], the BDC is to consider and approve consulting project proposals for projects conducted outside Hong Kong that require the Secretary for Education's prior approval. These project proposals with take into consideration HKCAAVQ's expertise and make reference to the consulting strategy.

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。

業務發展委員會

職權範圍

- (a) 就香港學術及職業資歷評審局(評審局)業務相關的事宜，包括擴展業務及顧問服務範疇，向評審局大會提出策略建議。
- (b) 在評審局大會授權下〔根據《香港學術及職業資歷評審局條例》(第1150章)第8(2)節〕，商討及審批在香港以外提供顧問服務而需教育局局長事先批准的項目建議書。項目建議的擬訂將考量評審局的專業知識及參考顧問服務策略。

Risk Management Committee

- (a) To assist the Council in carrying out the oversight in risk management including but not limited to the following:
 - (i) To oversee the design, implementation and monitoring of the risk management system carried out by the management on an on-going basis; and
 - (ii) To receive and comment on the risk management reports including the risk register on an on-going basis.
- (b) To make recommendations to the Council on such matters within RMC's remit as they arise.

風險監督委員會

- (a) 就監督風險管理的實施，輔助香港學術及職業資歷評審局（評審局）大會，職權包括但不限於：
 - (i) 監督管理層在風險管理系統設計、實施及監察方面的持續管理；及
 - (ii) 收取及評論風險管理報告（包括持續更新的風險登記冊）。
- (b) 在風險監督委員會職權範圍內，就其他相關的事宜向評審局大會提出建議。

Hong Kong Council for Accreditation of Academic and
Vocational Qualifications
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