



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

HKCAAVQ | 2022-23 Annual Report

FROM QUALITY ENHANCEMENT TO EXCELLENCE

MEETING WITH NEW CHALLENGES



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

- 1** 2022.04.22 
HKCAAVQ participates at China Study Abroad Forum 2022
評審局參與中國留學論壇 2022
- 2** 2022.05.13
HKCAAVQ speaks at Forum of "Quality Assurance for Pandemic-Disrupted Higher Education: An Accreditation Perspective"
評審局參與西安歐亞學院論壇
- 3** 2022.06.09
HKCAAVQ accredits the Diploma of Applied Education at QF Level 3
評審局認可應用教育文憑資歷達資歷架構第三級
- 4** 2022.06.23
HKCAAVQ provides consultancy service to Guangdong Academic Credit Bank on developing a quality assurance mechanism under the Guangdong Lifelong Education Qualifications Framework
評審局為廣東終身教育資歷框架實施項目(建立質素保障機制)提供顧問服務
- 5** 2022.07.06 – 2022.12.31 
HKCAAVQ co-launches the QR Promotion Campaign 2022 with the Qualifications Framework Secretariat
評審局與資歷架構秘書處推出資歷名冊推廣計劃 2022
- 6** 2022.07.21 
HKCAAVQ participates in KMB Academy Establishment Ceremony
評審局出席九巴學院成立典禮





- 7 2022.07.22 & 2023.02.03
Student Liaison Meetings
學生聯絡小組會議
- 8 2022.10.03
HKCAAVQ speaks at Rotary Club of Kai Tak's Dinner Meeting
評審局出席啟德扶輪社晚宴會議
- 9 2022.11.10 🌐
QFQR4U Awarding Ceremony
QFQR4U - 資歷名冊推廣計劃2022 頒獎典禮
- 10 2022.11.11 🌐
HKCAAVQ participates in the Life Planning Education Conference 2022
評審局參與生涯規劃教育研討會2022
- 11 2022.11.29 🌐
HKCAAVQ Press Conference on Pilot Project on the Development of Applied Degree Programme
評審局「應用學位課程先導計劃」記者招待會
- 12 2022.11.29 - 2022.11.30
HKCAAVQ speaks at Macao Polytechnic University's 14th Higher Education International Conference
評審局參與澳門理工大學「第十四屆高等教育國際學術研討會」
- 13 2023.01.28
HKCAAVQ attends Seminar at the Education University
評審局出席教育大學名人教育分享系列講座
- 14 2023.03.11
HKCAAVQ speaks at HKU SPACE International Conference
評審局參與香港大學專業進修學院國際會議



CHAIRMAN'S MESSAGE

主席序言

Hon Rock CHEN Chung-nin, SBS, JP
陳仲尼議員, SBS, JP
Council Chairman
評審局主席

CHAIRMAN'S MESSAGE 主席序言

When looking back into the past months, what I find most meaningful is that our society has been gradually restoring its normalcy and the economy is getting back on track to the pre-pandemic level. It is undeniable that the global socio-economic environment was hard hit by the pandemic since 2020, but as time goes by and the impacts of the pandemic recedes, our society is now fully geared up again for new challenges and opportunities ahead. During the pandemic, HKCAAVQ made significant efforts to adapt to the rapidly changing situations in order to sustain quality services, and to avoid interruption to HKCAAVQ's operation. Despite the challenges encountered, HKCAAVQ has always stay focused in becoming a globally-recognised and leading quality assurance body in education and training.

While talent shortage has aroused as a global issue, with HKCAAVQ's statutory role to underpin the quality assurance of all programmes and qualifications under Hong Kong Qualifications Framework (HKQF), we are mindful of playing an active role to support various government initiatives which are relevant to the development of qualifications and education and training in Hong Kong.

On local front, HKCAAVQ has continued to work closely with our stakeholders. In November 2022, a press conference was held to draw spotlight to the Council's work on the Pilot Project on the Development of Applied Degree Programmes (the Pilot Project). HKCAAVQ was commissioned by Education Bureau (EDB) earlier to conduct research and development work on the Pilot Project. Subsequently, the first batch of a total of four programmes under the Pilot Project have been launched in the 2022/23 academic year, covering four disciplines: Nursing, Testing and Certification, Horticulture, Arboriculture and Landscape Management, and Gerontology. In January 2023, a report on the development of applied degree programmes was submitted to EDB, outlining the positioning and characteristic features of applied degree and implementation details.

HKCAAVQ was also appointed by EDB to conduct a review on Sub-Degree Education (the Study), which aimed to examine the sub-degree education landscape and utilise the research findings to better differentiate the positioning of Associate Degree (AD) and Higher Diploma (HD). By reviewing similar education systems in other countries and arranging dialogue sessions with local stakeholders, HKCAAVQ submitted a final report and a set of draft of the revised Common Descriptors to EDB. After numerous stakeholder consultation sessions, the revised Common Descriptors had been announced by the EDB.

過去數月，社會逐步復常，經濟逐漸回復疫情前的水平，令我十分鼓舞。自2020年起，疫情嚴重衝擊全球經濟環境，但隨著疫情放緩，社會已準備好重新迎接新的挑戰和機遇。在疫情期間，評審局積極適應瞬息萬變的形勢，將疫情對評審工作的影響減至最低，保持優秀的服務品質。評審局以成為具國際領導地位的教育及培訓質素保證機構為目標，秉持理念，克服重重困難。

人才短缺乃當下迫在眉睫的全球議題。作為本港質素保證把關的法定機構，評審局一直致力保障資歷架構下的課程和資歷質素，同時積極支援政府各項與本地資歷、教育及培訓發展有關的倡議。

在本地方面，評審局與持份者保持緊密合作。評審局於2022年11月就「應用學位課程先導計劃」(先導計劃)舉行記者會。教育局早前委託評審局進行先導計劃的研究及發展工作，首批課程已於2022/23學年推出，課程內容涵蓋護理、檢測和認證、園藝樹藝及園境管理以及老年學四個範疇。2023年1月，評審局向教育局提交報告，闡述應用學位的定位、特色和實施細節。

此外，評審局亦獲教育局委託進行副學位教育檢討的研究，檢視副學位教育現況，並利用研究結果進一步釐清副學士和高級文憑的定位。透過參考其他國家相類似的教育制度及與本地持份者交流，評審局向教育局提交總結報告以及經修訂的《通用指標》初稿。經過多輪諮詢會後，教育局公布經修訂的《通用指標》。

CHAIRMAN'S MESSAGE 主席序言

Cross-boundary work has also been another highlight of HKCAAVQ's work during the reporting year. With Greater Bay Area (GBA) as one of the major themes for development recently, HKCAAVQ has participated in various quality assurance-related consultancy projects in the Greater Bay Area (GBA) including rendering assistance in the development of the quality assurance (QA) mechanism and processes in Guangdong. We have also been working closely with the Education and Youth Development Bureau of Macao SAR Government and higher education institutions in Macao in providing quality assurance services in supporting their educational development. In addition, HKCAAVQ has also offered school review services to schools in Mainland China operating Hong Kong secondary school curriculum in facilitating students to take HKDSE examination and the schools to become authorised examination centres.

HKCAAVQ has spared relentless effort in attaining international recognitions and expanding its influence at global level. HKCAAVQ being the first quality assurance agency in the Asia-Pacific region and outside the European Higher Education Area (EHEA) and Europe obtaining "substantial compliance" with ESG (2015 version) in the external review conducted by the European Association for Quality Assurance in Higher Education (ENQA) in 2021 has been an encouraging testimony to the leading role of HKCAAVQ in the international QA community and acknowledgement of the contributions and quality excellence of HKCAAVQ. With over 30 years of experience in the quality assurance sector and having developed sophisticated accreditation and assessment mechanisms, HKCAAVQ will strive to look further, reach higher and achieve more.

As a key enabler of the city's quality assurance of qualifications, HKCAAVQ has gone through another fruitful year. In addition to the provision of accreditation, assessment and consultancy services, large-scale events, outbound visits and cross-boundary cooperation have once again become possible, allowing more room for HKCAAVQ to carry out its scope of services and create impacts. Looking into the future, HKCAAVQ stays fully committed to support government initiatives in qualifications and education development, recognition and further internationalisation. The existing Qualifications Framework (HKQF) and Qualifications Register (HKQR) will still have a great potential to develop in line with the local, regional and international development. HKCAAVQ will use its best endeavour to continuously upkeep and enhance quality of all qualifications underpinning the HKQF.

Hon Rock CHEN Chung-nin, SBS, JP
Chairman

在報告年度期間，評審局其中一項工作重心為跨地域合作。隨著大灣區成為近年發展焦點，評審局參與多個與大灣區質素保證相關的顧問項目，包括協助廣東省發展質素保證機制及流程。我們亦與澳門教育及青年發展局及當地高等院校緊密合作，提供質素保證服務，支援其教育發展。此外，評審局亦為開辦香港中學課程的內地港人子弟學校進行校本評核，以便利當地學生報考香港中學文憑試，及協助這些學校成為「與考學校」。

評審局為爭取國際認證並擴大在國際間的影響力不遺餘力。2021年，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，成為在歐洲高等教育區及歐洲以外首個，及亞太區首個被評為「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。這確立了評審局在國際質素保證界別的領導地位，並認可評審局的貢獻及卓越質素，振奮人心。憑藉累積超過三十年的豐富質素保證經驗，並已建立的完善評審及評估機制，未來評審局定必更上一層樓，成就機遇。

剛過去的一年，評審局碩果纍纍。作為香港資歷質素保證的關鍵推動者，除了提供恆常的評審、評估和顧問服務外，在新常態下能重啟大型活動、境外考察和跨地域合作，亦讓評審局有空間擴展更多服務範疇，創造更大影響力。眺望未來，評審局將繼續全力支持政府在資歷和教育發展、認證和進一步國際化方面的政策。我們將努力不懈做好把關者角色，將現行資歷架構及資歷名冊的發展潛力最大化，配合本地以至國際間的教育及資歷發展。

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

EXECUTIVE DIRECTOR'S REPORT 總幹事報告

When I joined the HKCAAVQ family in 2018, I had a dream of visions and missions forming a first Strategic Plan. Amid the challenges in the Hong Kong society during the past few years, thanks to all the concerted efforts of every one at HKCAAVQ and the endless support from our Council and stakeholders, HKCAAVQ successfully sailed through the wind and waves, and opening up new opportunities. In five years' time, HKCAAVQ is glad to reap what we sowed. Having established a strong financial position, HKCAAVQ is now capable in ensuring long-term sustainable development and quality services, simultaneously rewarding our stakeholders and the community.

HKCAAVQ has aspired to be a leading quality assurance body at regional level. We strive to become a globally-recognised quality assurance agency, with a view to enhance the quality of standards and level of the assurance work in Hong Kong and beyond.

To date, HKCAAVQ has obtained recognitions from International Network for Quality Assurance Agencies in Higher Education (INQAAHE) and European Association for Quality Assurance in Higher Education (ENQA), which highly affirmed HKCAAVQ's contributions to the quality assurance for the higher education sector. HKCAAVQ is honoured to be the first quality assurance agency in the Asia Pacific region of receiving dual recognitions.

As a globally-recognised quality assurance agency, in addition to quality assurance work, it is essential for HKCAAVQ to build a corporate spirit that involves proactivity and dedication to serve the community. In recent years, HKCAAVQ has taken an active role in providing assistance for institutions and operators, for instance, enhancing facilitation phase to provide operators with necessary support before they submit formal applications for accreditation, and providing operators with observations on programme development and quality enhancement. Besides, HKCAAVQ devotes much effort to maintain our connection with our stakeholders, and to promote the Council's services via different initiatives. These included a series of operators' sharing sessions and seminars, "QFQR4U - QR Promotion Campaign 2022", Specialist Appointment Ceremony and Student Liaison Meetings. By strong engagement in communication platforms with stakeholders, HKCAAVQ strives to excel in providing excellent services and serving the community.

HKCAAVQ has also developed strategic partnerships with the government, local institutions and programme operators, as well as collaborative partners in Macau, Greater Bay Area and other countries, as a way to seize every valuable opportunity in driving quality assurance work at local and regional level.

2018年，我帶著願景和使命來到評審局出任總幹事一職，寫下第一個策略性計劃。過去數年，香港社會環境充滿挑戰，全賴評審局全人同心協力，以及大會成員和持分者鼎力支持，評審局得以化危為機。五年來，評審局在各方面均取得豐碩成果，成功建立堅實穩健的財政狀況，以確保長遠發展及持續提供優質服務，同時有能力回饋持分者和社會。

評審局一直銳意成為區內具領導地位的質素保證機構。我們致力將評審局打造成世界級的質素保證機構，以提升本地以至國際性的質素保證工作水平及準則。

現時，評審局已先後通過高等教育質素保證國際網絡委員會 (INQAAHE) 及歐洲高等教育品質保證協會 (ENQA) 的認證，對評審局的高等教育學術質素保證工作予以高度肯定，評審局亦有幸成為亞太區首間取得雙重認證的質素保證機構。

作為備受國際認可的質素保證機構，除了處理質素保證工作外，亦必須建構積極進取、用心服務社會的機構精神。近年評審局致力主動協助院校及營辦者，例如設輔助期，在營辦者提交正式評審申請前，向他們提供適切的協助；為營辦者開發課程及持續提升課程質素方面提供專業意見。另外，我們透過不同活動，包括一系列營辦者分享及研討會、「QFQR4U — 資歷名冊推廣計劃2022」活動、專家委任典禮及學生聯絡小組會議等，鞏固與持份者的聯繫及推廣評審局服務。目標是建立有效的溝通平台聆聽持分者意見，以提供卓越服務及服務社會為依歸，力臻完善。

此外，評審局與特區政府、本地院校及營辦者，以至澳門、大灣區及境外質素保證機構成為策略性夥伴，把握每個機遇，共同推動本港及區域性質素保證工作。

EXECUTIVE DIRECTOR'S REPORT 總幹事報告

The services provided by HKCAAVQ are not confined to accreditation services under the HKQF. With the approval of the Secretary for Education, the scope of work of the Council now also covers local and non-local consultancy services.

In line with the statutory functions vested with the HKCAAVQ Ordinance, the Council, in recent years, has actively assisted the Government in policy development. As commissioned by the Government, HKCAAVQ took up the responsibility of conducting a series of consultancy and research projects, including study on non-local medical qualifications, review of sub-degree education and study on local veterinary qualifications, as well as collaborating with the Education and Youth Development Bureau of Macao for the quality assurance services of three universities in Macau.

Innovation is the key to development. As a gatekeeper of quality assurance, HKCAAVQ is unwaveringly committed to refining our services. In order to improve our service quality and further streamline the assessment process, HKCAAVQ has been working actively on planning and implementing the digitalisation roadmap. This has achieved phased results with the establishment of a Digital Credential Hub at the pilot phase. Initial success has also been made in AI, big data and Robotic Automation tests with a view to enhance the productivity of our services and at the same time provide intelligence report to the sectors and the public through annual and thematic reports.

Looking into the future, HKCAAVQ will continue to endeavor to become a world-class leading quality assurance agency, and will support Hong Kong in strengthening the internationalisation and regional education hub initiatives.

As a humble servant of Christ, I believe everything is grace and glory goes to the Lord!

Mr CHOW Hing-pong, Albert
Executive Director

評審局的服務亦不局限於在資歷架構範圍提供評審服務。在取得教育局局長批准下，評審局擴展業務至提供不同的本地及非本地顧問服務。

根據《香港學術及職業資歷評審局條例》賦予的職能，評審局近年積極協助推動政府政策發展。我們受政府委託，就多項政策及相關發展擔任顧問及研究工作，包括非本地醫學資歷研究、副學位教育檢討、本地獸醫資歷研究等。評審局亦與澳門教育及青年發展局合作，為當地三所大學進行資歷評審工作。

創新乃發展的重要橋樑。評審局作為質素保證把關者，對優化評審服務的初心堅定不移。為提高服務品質及進一步縮短評審流程，評審局推陳出新，積極規劃及穩步實施數碼化發展藍圖，並在設立電子資歷平台方面取得階段性成果。我們亦在人工智能、大數據及機械自動化測試中取得初步成果，期望日後提升評審局的服務效率，同時透過年報及主題報告向相關產業及公眾匯報最新發展。

放眼未來，評審局將繼續竭力成為世界一流、具領導地位的質素保證機構，支持香港加強專上教育國際化，以發展成為區域教育樞紐。

作為一位卑微的主僕，我相信一切全是恩典，願榮耀頌讚歸主！

周慶邦先生
總幹事

THE COUNCIL

評審局

The Council and its functions

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

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

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

HKCAAVQ is governed by a Council comprising local and non-local members. The Council of HKCAAVQ is established under section 3 of the HKCAAVQ Ordinance. Its Chairman, Vice-chairman and members are appointed by the Chief Executive of the Hong Kong Special Administrative Region 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;及
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 April 2022 to 31 March 2023

由2022年4月1日至2023年3月31日

Ex-officio Members 當然成員



Chairman
主席

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



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



Vice-chairman
副主席

Ms Margaret Cheng Wai-ching, JP
鄭惠貞女士, JP



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

Non-local Members 非本地成員



Professor Zita Fahmi



Dr Michael Fung Jin-lung



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-ye
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 Hanqin
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



Ir Professor Richard Yuen Kwok-kit
袁國傑教授工程師

The Council 評審局

1 April 2022 to 31 March 2023

由 2022 年 4 月 1 日至 2023 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	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	●		●	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			●
	Professor Ronald Chung Chi-kit 鍾志杰教授	●		●		
	Ms Florence Chung Wai-yee 鍾惠儀女士	●		Deputy Chair 副主席		●
	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 Hanqin 邱漢琴教授	●	●			
Ms Edith Shih 施熙德女士	●		Chair 主席			

	Council 評審局大會	Qualifications and Accreditation Committee (QAC) 資歷及評審委員會	Finance Committee (FC) 財務委員會	Personnel and Administration Committee (PAC) 人事及行政委員會	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	●		●	●	
	Ir Professor Richard Yuen Kwok-kit 袁國傑教授工程師	Deputy Chair 副主席				●
Non-local Members 非本地成員	Professor Zita Fahmi	●		●		
	Dr Michael Fung Jin-lung	●	●			
	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					

THE SECRETARIAT

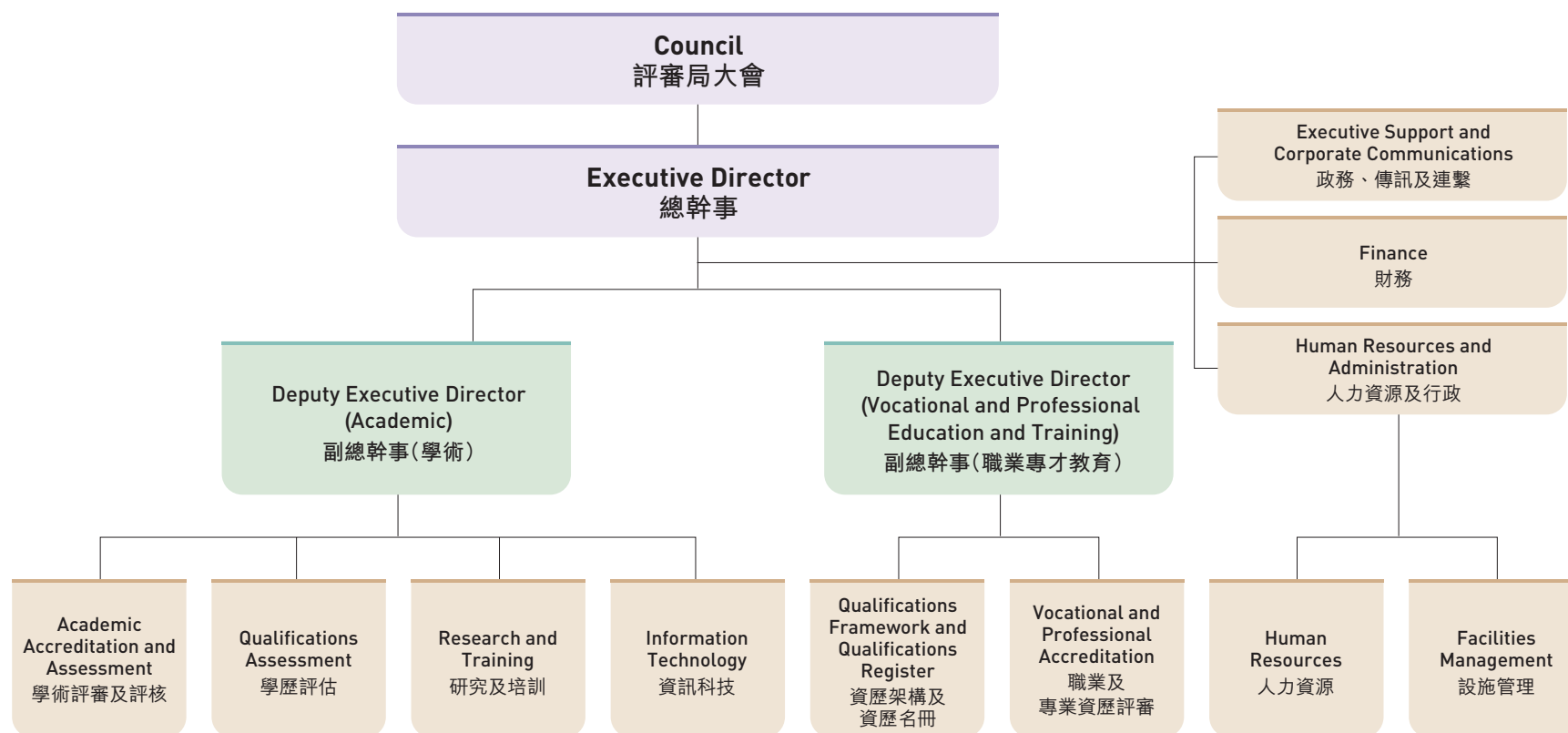
秘書處

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 2023, the Secretariat has 89 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2023年3月31日，評審局秘書處共有89名全職員工。

ORGANISATION CHART

組織圖



IMPLEMENTATION OF STRATEGIC PLAN

策略發展計劃推行概況

To inform our stakeholders about the strategic development of HKCAAVQ, we are pleased to share with you the key implementations of Strategic Plan 2019-2023.

The Education Bureau (EDB), the Qualifications Framework Secretariat (QFS), and HKCAAVQ have been co-operating with the relevant authorities in the Guangdong Province to foster collaboration between the two places on the development of QF, since the signing of the Letter of Intent on QF Co-operation between EDB of the HKSAR Government and the Ministry of Education of Guangdong Province in 2019. HKCAAVQ has been engaged in providing consultancy service relating to the development of a quality assurance mechanism under the Guangdong's Qualifications Framework (GDQF), as well as working closely with the Guangdong Academic Credit Bank. While the development work of the GDQF is close to completion, HKCAAVQ will continue to contribute to this meaningful initiative at regional level.

In 2022, the Hong Kong Examinations and Assessment Authority (HKEAA) announced that it would accept qualified mainland schools for Hong Kong Children to participate in the Hong Kong Diploma of Secondary Education (HKDSE) Examination and be recognised as a "Participating School". After that, HKCAAVQ has commenced offering School Review Services to those school and the first School Review was successfully completed in October 2022.

Another key service of HKCAAVQ is the collaboration with Macao's higher education sector. In line with our close partnership with the Education and Youth Affairs Bureau of the Macao SAR Government, HKCAAVQ, with prior approval of the Secretary for Education, has been working closely with higher education institutions in Macao in conducting programme reviews under the revised Higher Education Law of the Macao Special Administrative Region. HKCAAVQ was also invited to provide training for Macao's institutions on various aspects of quality assurance and enhancement. We will continue to collaborate with the authority and institutions in Macao in rolling out quality assurance and enhancement initiatives.

Commissioned by EDB, HKCAAVQ conducted a review on sub-degree education aiming at a better differentiation on the positioning of Associate Degree (AD) and Higher Diploma (HD). The Study also proposed enhancement measures for HD as a pathway for employment at the para-professional level and articulation to study. A final report and a set of proposed revised Common Descriptors were submitted to EDB by HKCAAVQ. After a stakeholder consultation session, the revised Common Descriptors have been approved to take effect.

我們很高興在評審局年報向各持份者公布推行2019-2023年策略發展計劃的重點概況。

自2019年教育局與廣東省教育廳在簽署《粵港資歷框架合作意向書》以來，教育局、資歷架構秘書處和評審局一直不遺餘力與廣東省有關當局共同推動兩地的資歷框架合作。評審局向廣東資歷架構發展質素保證機制提供顧問服務，亦與廣東終身教育學分銀行緊密合作。廣東資歷架構發展工作即將完成，評審局將繼續支援相關工作。

香港考試及評核局在2022年宣布，接納合資格的內地港人子弟學校參與文憑試，成為「與考學校」。評審局同年起為該等學校提供學校評鑑服務，並在2022年10月順利為第一所申辦學校完成首項學校評鑑。

評審局工作中重要一環是與澳門高等教育界別合作。評審局不但與澳門教育及青年發展局關係密切，亦在獲得教育局局長批准後，遵照澳門特區政府經修訂的高等教育行政法規，為澳門高等教育等院校進行課程評鑑，並應邀向澳門高等教育院校提供培訓，介紹質素保證工作及其優化的相關內容。評審局將繼續與澳門當局及高等教育院校合作，共同推動質素保證及優化工作。

評審獲教育局委任，展開副學位教育檢討，從而進一步區分副學士學位和高級文憑的定位，同時加強高級文憑作為輔助專業就業和銜接學習路徑的重要性。評審局向教育局提交了最終報告和《通用指標》擬議修訂本，經過諮詢各持分者後，修訂後的《通用指標》已獲批使用。

EDB launched the Pilot Project on the Development of Applied Degree Programmes (the Pilot Project) in 2021. HKCAAVQ was commissioned by EDB in working closely with four local institutions selected by EDB to develop the applied degree programmes, including Bachelor of Nursing (Honours) of Caritas Institute of Higher Education, Bachelor of Applied Science with Honours in Integrated Testing, Inspection and Certification of Hong Kong Metropolitan University, Bachelor of Science (Honours) in Horticulture, Arboriculture and Landscape Management of Technological and Higher Education Institute of Hong Kong of the Vocational Training Council, and Bachelor of Science (Honours) in Applied Gerontology of Tung Wah College. Upon completion of the quality assurance processes, the above four programmes were successfully launched in the 2022/23 academic year. The second round is scheduled to take place in the second half of 2023.

HKCAAVQ was appointed by the HKSAR Government in November 2021 to conduct a study to examine non-local medical qualifications against the standards of local medical qualifications for special registration to practise in Hong Kong. As of the end of 2022, 75 non-local medical qualifications, including mainland qualifications, have been recommended by Special Registration Committee established under the Medical Council of Hong Kong (MCHK) for recognition. Substantive progress to the project has been made during the period.

Digitalisation is one of the important initiatives of HKCAAVQ. Having channelled substantial resources and efforts, good progresses have been observed along our digitalisation journey. Up till now, we are approaching to the close of finalising pilot stage of the development of the Digital Credential Hub. The initial test on the Robotic Process Automation (RPA), which aims to streamline and enhance our services, is expected to complete very soon.

As the next Strategic Plan will take effect from 2024, fruitful results achieved over the years will certainly pave way for a brighter future for HKCAAVQ.

就教育局於2021年開展的「應用學位課程先導計劃」，評審局受當局委託，與四間被挑選的院校緊密合作發展有關課程。課程包括：明愛專上學院護理學(榮譽)學士課程、香港都會大學綜合檢測和認證榮譽應用理學士、職業訓練局香港高等教育科技學院園藝樹藝及園境管理(榮譽)理學士課程，與及東華學院應用老年學(榮譽)理學士課程。上述課程通過質量保證程序後，已於2022/23學年推出。第二輪「應用學位課程先導計劃」將於2023年下半年開展。

評審局於2021年11月受政府委託，以本地醫學資歷的標準，研究及對比經由特別註冊途徑來港執業的非本地醫學資歷。截至2022年末，獲香港醫務委員會轄下的特別註冊委員會建議承認之非本地醫學資歷共有75項，當中涵蓋一些由中國內地院校頒授之醫學資歷。期內，相關計劃正取得良好進展。

評審局銳意轉型革新，走向數碼化是其中一項重要舉措。透過投放相當資源和努力，評審局的數碼化轉型進程取得良好進展。至今，設立數碼證書中心相關的試驗階段已接近尾聲。同時，評審局希望利用機器人流程自動化使本局服務更流暢及完善，首階段測試預計快將完成。

評審局下一個策略發展計劃將於2024年展開，歷年來評審局取得的豐碩成果，將會成為本局未來發展的重要基石。

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，以確保課程及其營辦者均符合資歷架構認可的基本標準，方可載列於資歷名冊。

已通過評審的課程，均載列於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、受政府資助的大學所提供的課程及資歷。評審局會在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

評審局已制定一系列計劃，期望透過多項數碼化措施與新科技增強服務。評審局正探索採用新科技進行評審服務的可行性，讓經評審課程的畢業生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，為進一步改善內部質素管理系統(QMS)，評審局正研究應用合適的運算技術以改善工作流程，採用自動化及智能工具來提升工作效率和決策質量。創新是評審局的核心價值之一，本局將積極追求新思維和實踐模式，不斷提高運作效率；數碼化正是評審局未來奮力前行的方向。

ACADEMIC ACCREDITATION

學術評審

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

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

Key Figures

Comparison of Breakdown of Academic Programmes Accredited or Re-accredited in 2021/22 and 2022/23

主要數字

2021/22 及 2022/23 年度學術評審和覆審的課程分類

Local Programme Accreditation 本地課程評審

12 Sub-total
2021/22 小計

42
2022/23



ACADEMIC ACCREDITATION 學術評審

Local Programme Re-accreditation

本地課程覆審

2021/22

2022/23

Doctoral Degree (L7)	博士學位	0	0
Master's Degree (L6)	碩士學位	5	4
Bachelor's Degree (L5)	學士學位	4	18
Professional Diploma (L5)	專業文憑	0	2
Associate Degree/Higher Diploma (L4)	副學士/高級文憑	4	5
Professional Certificate (L4)	專業證書	0	0
Professional Diploma (L4)	專業文憑	0	0
Diploma (L3)	文憑	2	3
Certificate (L3)	證書	0	0

Sub-total
小計

15 32
2021/22 2022/23

Total
總計

42 106
2021/22 2022/23

Non-Local Programme Accreditation

非本地課程評審

2021/22

2022/23

Advanced Master (L6)	高等碩士	0	0
Bachelor's Degree (L5)	學士學位	3	13
Diploma (L3)	文憑	0	1

Sub-total
小計

3 14
2021/22 2022/23

Non-Local Programme Re-accreditation

非本地課程覆審

2021/22

2022/23

Master's Degree (L6)	碩士學位	0	0
Bachelor's Degree (L5)	學士學位	12	18

Sub-total
小計

12 18
2021/22 2022/23

ACADEMIC ACCREDITATION 學術評審

Comparison of Breakdown of Initial Evaluation Exercises in 2021/22 and 2022/23

2021/22 及 2022/23 年度初步評估分類

Local Initial Evaluation	本地課程初步評估	2021/22	2022/23
Level 6	第六級	0	0
Level 5	第五級	0	0
Level 4	第四級	2	1
Level 3	第三級	0	2
Level 2	第二級	0	3

Sub-total
小計
2 6
2021/22 2022/23

Total
總計

2 7
2021/22 2022/23

Initial Evaluation for Collaborative Provision of Non-local Learning Programmes	合辦非本地課程初步評估	2021/22	2022/23
Level 6	第六級	0	0
Level 5	第五級	0	0
Level 4	第四級	0	0
Level 3	第三級	0	1
Level 2	第二級	0	0

Sub-total
小計
0 1
2021/22 2022/23

ACADEMIC ACCREDITATION 學術評審

Comparison of Number of Programme Area Accreditation Exercises and Number of Programme Areas in 2021/22 and 2022/23 2021/22 及 2022/23 年度學科範圍評審數字

Programme Area Accreditation	學科範圍評審	2021/22	2022/23	Total 總計	
Level 6	第六級	0	0	2 2021/22 (2 programme areas) (兩個學科範圍)	0 2022/23
Level 5	第五級	1 (1 programme area) 1 (一個學科範圍)	0		
Level 4	第四級	1 (1 programme area) 1 (一個學科範圍)	0		

Comparison of Number of Periodic Review Exercises and Number of Programme Areas in 2021/22 and 2022/23 2021/22 及 2022/23 年度定期覆審數字

Periodic Institutional Review	機構定期覆審	2021/22	2022/23	Total 總計	
Level 6	第六級	1 (5 programme areas) 1 (五個學科範圍)	0	3 2021/22 (21 programme areas) (21個學科範圍)	1 2022/23 (1 programme area) (一個學科範圍)
Level 5	第五級	2 (16 programme areas) 2 (16個學科範圍)	1 (1 programme area) 1 (一個學科範圍)		

ACADEMIC ACCREDITATION 學術評審

In 2022/23, HKCAAVQ conducted Learning Programme Accreditation (LPA) exercises for a total of 42 local programmes and 14 non-local programmes, and Learning Programme Re-accreditation (Re-LPA) exercises for 32 local programmes and 18 non-local programmes. There were also seven Initial Evaluation (IE) exercises for six local institutions and one partnership between a local and a non-local Operator.

When compared with the previous year, the overall number of programmes accredited rose significantly. For programme accreditation, there is a notable rise in the number of local programmes accredited at QF Levels 1-3 and non-local programmes accredited at QF Level 5. For programme re-accreditation, the number of local programmes re-accredited, particularly those at QF Level 5, increased remarkably, while the number of non-local programmes re-accredited demonstrated a milder rise.

In 2022/23, a Periodic Institutional Review (PIR) exercise was conducted, covering one programme area for one single institution.

在2022/23年度，評審局已完成42個本地課程及14個非本地課程評審，並為32個本地課程及18個非本地課程完成覆審。另外，評審局亦為六所本地院校進行七次初步評估，同時就一項本地營辦者與非本地營辦者的夥伴關係完成初步評估。

與去年度相比，本年度通過評審的整體課程數目呈顯著增長，主要受資歷級別第一至第三級的本地課程以及資歷級別第五級的非本地課程帶動。課程覆審方面，本年度本地課程通過覆審的數字錄得明顯升幅，當中資歷級別第五級課程數目的增幅尤為顯著，而本地課程通過覆審的數目則錄得輕微增長。

在2022/23年度期間，評審局亦為一所院校的一個學科範圍進行機構定期覆審。

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-governmental organisations (NGOs), professional bodies and commercial corporations of different scales.

Key Figures

During the period from April 2022 to March 2023, a total of 22 Initial Evaluations (IE) were completed and 257 learning programmes were accredited or re-accredited, which marked another fruitful year of vocational and professional 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

於2022年4月至2023年3月的報告期內，評審局已完成22項新營辦者的初步評估，以及257項課程評審及覆審，標誌著職業及專業資歷評審豐盛的一年。

Breakdown of vocational and professional programme accreditation and re-accreditation

完成初步評估的新營辦者、課程評審及課程覆審的職業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	
		2021/22	2022/23	2021/22	2022/23	2021/22	2022/23
QF Level 6	資歷級別第六級	0	0	0	0	1	0
QF Level 5	資歷級別第五級	2	1	5	1	4	2
QF Level 4	資歷級別第四級	3	0	17	15	26	14
QF Level 3	資歷級別第三級	6	8	35	38	60	41
QF Level 2	資歷級別第二級	1	6	17	22	71	47
QF Level 1	資歷級別第一級	1	7	13	24	51	53
		Total 總計 13 22 2021/22 2022/23		Total 總計 87 100 2021/22 2022/23		Total 總計 213 157 2021/22 2022/23	

VOCATIONAL AND PROFESSIONAL ACCREDITATION 職業及專業資歷評審

Accreditation with Government Units

During the reporting period, three units of the HKSAR Government, including the Immigration Service Institute of Training and Development, Fire and Ambulance Services Academy, and Hong Kong Correctional Services Academy, underwent accreditation for their respective programmes at QF Level 4.

Accreditation of Online Learning Programme

In response to the increasing demands for offering learners with higher level of flexibility in the delivery of learning programmes, an in-house online programme, namely Certificate in Banking for Customer Service Officers - Online Learning Programme, at QF Level 3 offered by the Learning and Talent Development Centre, Human Resources Department, Bank of China (Hong Kong) Limited was accredited in November 2022. With its online nature, this programme was delivered through an in-house digital learning platform with the incorporation of a variety of interactive learning and assessment activities, meeting the business development needs of the Operator.

Accreditation of Assessment Agency for Recognition of Professional Qualifications (AAPQ)

In August 2022, The Hong Kong Institute of Bankers (HKIB) underwent an accreditation exercise to include six new Fintech related qualifications to its scope of accreditation status as AAPQ. Subsequently, HKIB has been appointed by the Secretary for Education as the AAPQ of the six new qualifications until 31 July 2025.

為政府部門進行評審

報告期內，入境事務學院、消防及救護學院及香港懲教學院三個政府部門的課程，分別通過課程評審並獲評定為資歷架構第四級。

網上課程評審

隨著網上學習的需求日益增長，中國銀行(香港)有限公司人力資源部學習與人才發展中心，為員工提供一個靈活性較高的網上內部培訓課程，即《銀行客戶服務主任證書(網上課程)》，並於2022年11月通過課程評審，屬資歷架構第三級。因應網上學習的性質，課程透過內部電子學習平台授課，結合多樣化互動學習和評估活動，配合營辦者的業務發展需求。

專業資歷評估機構評審

香港銀行學會分別於2022年5月及8月完成評審，六項與金融科技相關的專業資歷均獲納入評估機構的資歷範圍。香港銀行學會其後獲教育局局長委任為該六項新增專業資歷的評估機構，有效期至2025年7月31日。

VOCATIONAL AND PROFESSIONAL ACCREDITATION 職業及專業資歷評審

Accreditation of Applied Learning (ApL) Programmes and Learning Programmes Offered by Secondary Schools

Continuing to promote VPET as a preferred choice for young people, HKCAAVQ has been working closely with Operators of ApL programmes and the secondary school sector in quality assuring learning programmes offered to secondary school students.

During the reporting period, two accreditation exercises were completed for five ApL programmes, covering three cohorts from 2023/25 to 2025/27. A total of five programmes offered by secondary schools were also accredited during the same period for providing students with basic vocational skills to enter the job market after graduation.

Accreditation of Specification of Competency Standards (SCS)-based Programmes

A total of 52 SCS-based programmes were accredited by HKCAAVQ during the reporting period. One of the accredited SCS-based programmes is the Professional Diploma in Advanced Property Management (QF Level 5) offered by the Hong Kong College of Technology (HKCT) which aims to equip learners with necessary skills to take up higher supervisory positions, such as Senior Property Officer or above. This programme was the first accredited SCS-based programme at QF Level 5 in the Property Management Industry.

應用學習課程及中學職業專才教育課程的評審

評審局一直與應用學習課程的營辦者及提供職業專才教育課程的中學界別緊密合作，提供課程評審服務，向年青人推廣職業專才教育路徑。

報告期內，評審局為五個於2023/25至2025/27年度開辦的應用學習課程進行了評審。另外，評審局已評審五個由不同中學開辦的職業技能課程，為學員提供基礎職業技能訓練，協助他們於畢業後投身就業市場。

「能力為本」課程的評審工作

報告期內，評審局一共評審52個「能力為本」課程，包括由香港專業進修學校開辦的《進階物業管理專業文憑(資歷架構第五級)》。該課程旨在協助學員掌握擔任較高督導職位，例如高級物業管理主任或以上職級所需的技能，為物業管理業首個屬資歷架構第五級的「能力為本」課程。

VOCATIONAL AND PROFESSIONAL ACCREDITATION 職業及專業資歷評審

SCS-based programmes (QF Level 1 to 6) on the QR (2021/22 & 2022/23)

資歷架構第一至六級的能力為本課程 (2021/22 及 2022/23)



VOCATIONAL AND PROFESSIONAL ACCREDITATION 職業及專業資歷評審



Jewellery 珠寶業

QF Level 資歷級別	3	5	5
QF Level 資歷級別	2	5	5
	2021/22	2022/23	



Logistics 物流業

QF Level 資歷級別	3	0	2
	2021/22	2022/23	



Printing & Publishing 印刷及出版業

QF Level 資歷級別	2	0	1
	2021/22	2022/23	



Property Management 物業管理業

QF Level 資歷級別	4	6	7
QF Level 資歷級別	3	8	16
QF Level 資歷級別	2	17	15
QF Level 資歷級別	1	1	1
	2021/22	2022/23	



Retail 零售業

QF Level 資歷級別	5	1	2
QF Level 資歷級別	3	1	1
	2021/22	2022/23	



Security Services 保安服務業

QF Level 資歷級別	1	56	62
	2021/22	2022/23	

Total 總計

QF Level 資歷資歷	6	2	2
QF Level 資歷資歷	5	4	5
QF Level 資歷資歷	4	44	43
QF Level 資歷資歷	3	106	129
QF Level 資歷資歷	2	96	179
QF Level 資歷資歷	1	131	141
		2021/22	2022/23

VOCATIONAL AND PROFESSIONAL ACCREDITATION 職業及專業資歷評審

Moderation of SCS and SCS-based Training Packages

To support the continuous development of the HKQF, HKCAAVQ conducts moderation of SCS and SCS-based Training Packages at the request of the Education Bureau (EDB). During the reporting period, HKCAAVQ moderated revamped units of competency (UoCs) in the SCS for the Insurance Industry, the Import & Export Industry, and the Printing & Publishing Industry respectively. Additionally, a total of five sets of SCS-based Training Packages were moderated, including two sets for the Catering Industry, two sets for the Beauty Industry, and one set for the Banking Industry.

Accreditation of Vocational Qualifications Pathway (VQP) Programmes

Being designed to meet the competencies requirements of specific job roles defined by the Industry Training Advisory Committee (ITAC), VQP programmes, as of March 2023, have been developed in five industries, namely the Banking Industry, Elderly Care Service Industry, Insurance Industry, Printing & Publishing Industry, and Property Management Industry. During the reporting period, HKCAAVQ accredited a total of 10 VQP programmes for three industries. With the licensing requirements set out for various job positions in certain industries such as the Elderly Care Service Industry and Property Management Industry, an increasing number of Operators have developed VQP programmes to support manpower training in these industries.

Periodic Institutional Review (PIR)

In November 2022, the Employees Retraining Board (ERB) underwent its first Periodic Institutional Review (PIR) in the programme area of Catering, Food and Beverage Services. The review covered 349 current programmes ranging from QF Level 1 to 3 on the Qualifications Register.

Following the completion of the PIR, the ERB has been granted approval to continue developing and operating learning programmes within the approved programme area up to QF Level 3 without the need for seeking LPA or re-LPA by HKCAAVQ, contributing to continuous development of more diversified programmes and cultivation of talents in the Catering, Food and Beverage Services industry.

《能力標準說明》及「能力為本」教材套的調適工作

為支持資歷架構持續發展，評審局應教育局委託負責調適《能力標準說明》及「能力為本」教材套。報告期內，評審局已完成保險業、進出口業、印刷業及出版業《能力標準說明》修訂能力單元的調適工作。此外，評審局已調適五套「能力為本」教材套，包括餐飲業及美容業教材各兩套以及一套銀行業教材。

職業階梯課程的評審工作

截至2023年3月，銀行業、安老服務業、保險業、印刷及出版業，連同物業管理業共五個行業，已根據個別行業培訓諮詢委員會（諮委會）為指定工作崗位訂定的能力要求，推出職業階梯課程。報告期內，評審局完成評審三個行業共10個職業階梯課程。隨著個別行業，例如安老服務業和物業管理業按不同職位設立發牌制度，開辦職業階梯課程的營辦者亦持續增加，為上述行業培訓人力。

機構定期覆審

僱員再培訓局（再培訓局）於2022年11月首次接受機構定期覆審，涵蓋「餐飲及食品服務」學科範圍下共349個屬資歷架構第一至三級的課程。

再培訓局完成機構定期覆審後，可繼續在獲批准的學科範圍內，在毋需事先通過評審局的課程評審或覆審下，發展和營辦屬資歷架構第一至三級的課程。相關評審資格能協助再培訓局為餐飲行業繼續提供多元化課程，培育多元人才。

VOCATIONAL AND PROFESSIONAL ACCREDITATION 職業及專業資歷評審

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 different initiatives for enhancing the capability of the workforce.

Accreditation and Benchmarking Study of Diploma of Applied Education (DAE)

Facing the rapid socio-economic changes and competition of skilled talents, EDB launched the Diploma of Applied Education (DAE) for implementation starting from the 2023/24 academic year. To safeguard the quality of the programme, in addition to completion of learning programme accreditation (LPA) at QF Level 3, HKCAAVQ also conducted a benchmarking study for DAE and confirmed that the exit standard of the DAE qualification is comparable to the attainment of Level 2 standard in five subjects in the Hong Kong Diploma of Secondary Education (HKDSE) Examination.

Future Initiatives

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

Exploration of Customised Approaches to Accrediting Micro-credentials

With an increasing demand for more focused, flexible and shorter learning programmes, the development and offering of micro-credentials have been observed as a trend in education and training across the globe in recent years. To support such development in Hong Kong, HKCAAVQ will continue to proactively explore the feasibility of formulating customised approaches to accrediting micro-credentials recognised under QF. Stakeholders will be invited to participate in the development process so as to ensure that the needs and expectations of stakeholders can always be met.

主要發展

報告期內，評審局與職業專才教育和培訓界別的持分者繼續保持緊密合作，支持推動各項措施，為提升本地勞動人口的競爭力，持續擔當著重要的角色。

應用教育文憑的評審及基準研究

面對社會經濟環境急速轉變和人才競爭激烈的情況，教育局於2023/24學年起推出應用教育文憑課程。為保障課程質素，評審局除完成課程評審，評定課程屬資歷架構第三級外，亦對課程進行基準研究，確認應用教育文憑的結業水平相當於香港中學文憑考試五科達第二級的程度。

展望將來

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

探討以獨立方式評審微學分

學習者對更聚焦、靈活及學習期較短的課程需求不斷增加，全球教育和培訓界別陸續推出微學分及微證書。為支持香港相關的發展，評審局將在現行資歷架構框架下，積極探討制定可行方式，評審微學分課程並將邀請持分者參與，以確保能符合各界別對微學分發展的需求和期望。

ASSESSMENT

評核服務

In addition to accreditation under the Hong Kong Qualifications Framework (HKQF), 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 30 new applications, 362 annual returns and 177 applications for changes to registered courses. Courses leading to Bachelor's and Master's degrees awards continue to be the majority in the new applications.

除資歷架構下的評審服務外，評審局亦獲教育局、其他部門或機構委託，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金可獲發還款項課程，向勞工及福利局提供專業意見。勞工及福利局會就每項申請作最終決定。
- (c) 受保險業監管局委託為「保險中介人素質保證計劃」轄下「持續專業培訓計劃」的唯一評核機構。
- (d) 受教育局委託，為「應用學習課程」提供質素保證服務。

非本地課程評核

本年度評審局已評核30項非本地課程註冊申請、362項周年申報及177項課程修改的申請。註冊申請的課程一如以往以學士學位及碩士學位課程為主。

ASSESSMENT 評核服務

Comparison of breakdown of new applications for non-local course assessment in 2021/22 and 2022/23 by discipline

2021/22 與 2022/23 年度非本地課程註冊申請數字 (按學術範疇分類)



ASSESSMENT 評核服務

Comparison of breakdown of new applications for non-local course assessment in 2021/22 and 2022/23 by level of study

2021/22 與 2022/23 年度非本地課程註冊申請數字 (按資歷水平分類)



ASSESSMENT 評核服務

Comparison of breakdown of new applications for non-local course assessment in 2021/22 and 2022/23 by geographic origin

2021/22 與 2022/23 年度非本地課程註冊申請數字
(按頒授資歷地區分類)



ASSESSMENT 評核服務

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 of courses after registration, as and when required by LWB.

In 2022/23, HKCAAVQ assessed 2,415 applications, including 674 applications for course registration, 1,183 applications for course renewal and 558 applications for course amendment. Moreover, HKCAAVQ conducted 85 surprise audit visits and 10 scheduled visits. There was a significant increase in the number of applications for course registration and course renewal when compared with the previous year.

Comparison of applications for CEF course registration, renewal and amendment in 2021/22 and 2022/23



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，為持續進修基金可獲發還款項課程(可獲發還款項課程)進行評核並監察課程質素。

評審局於報告年度處理合共2,415項可獲發還款項課程相關的評核工作，當中包括674項新課程申請、1,183項課程續期申請及558項課程修改申請。另外，評審局共進行85次突擊巡查及10次預定巡查。今年度新課程申請及課程續期申請宗數均較上年度顯著增加。

2021/22及2022/23年度持續進修基金新課程申請、課程續期申請及課程修改申請的比較

ASSESSMENT 評核服務

Assessment of Continuing Professional Development (CPD) Programmes

During the reporting period, 182 new assessment applications, 389 annual re-assessment applications and 129 change applications for Type 1 Qualified CPD Activities for Licensed Insurance Intermediaries (CPD Activities) were processed. Type 1 Qualified CPD Activities encompass two categories:

- (1) Structured Activities involving real-time and face-to-face instruction, and
- (2) E-learning Activities delivered via electronic platforms. For Structured Activities, providers may opt for including virtual classroom as a teaching mode.

As of 31 March 2023, 89.2% of the approved Structured Type 1 CPD Activities adopted virtual classroom as one of the delivery modes, while 80 E-learning Activities were offered by the providers.

In addition to Type 1 Qualified CPD Activities, QF-recognised learning programmes categorised under the Insurance Industry can be recognised as Type 3 Qualified CPD Activities, while those QF-recognised learning programmes belonging to other industries, subject to vetting by HKCAAVQ, can also be recognised as Type 4 Qualified CPD Activities.

As of 31 March 2023, there were 19 Type 3 Qualified CPD Activities and one Type 4 Qualified CPD Activity.

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一類合資格的持續專業培訓活動，已完成 182 項新評核申請、389 項周年覆核申請及 129 項改動申請。第一類合資格的持續專業培訓活動包括兩個類別：

- (一) 涉及實時和面對面教學有系統的活動，及
- (二) 通過電子平台進行的電子學習活動。就有系統的活動，活動提供者可選擇包含虛擬教室作為其中一種授課模式。

截至 2023 年 3 月 31 日，已獲批准有系統的第一類持續專業培訓活動中，89.2% 採用虛擬教室作為授課模式之一，而電子學習活動則共有 80 項。

除了第一類合資格的持續專業培訓活動外，資歷架構認可的保險業進修課程，可獲認可為第三類合資格的持續專業培訓活動；而屬於其他行業的資歷架構認可課程，經評審局查核後，則可獲認可為第四類合資格的持續專業培訓活動。

截至 2023 年 3 月 31 日，第三類合資格的持續專業培訓活動共有 19 項，而第四類合資格的持續專業培訓活動則有一項。

ASSESSMENT 評核服務

Types of assessment applications of qualified CPD activities for licensed insurance intermediaries

經評核的持牌保險中介人合資格的持續專業培訓活動申請類別



Quality Assurance Services

HKCAAVQ continues to be commissioned by EDB to assure the quality of the delivery of ApL courses. Quality assurance visits were conducted for 10 ApL courses for the 2022/24 cohort. Course providers' self-evaluation reports for the 2021/23 cohort of three ApL courses were also reviewed by HKCAAVQ with identification of good practices therein and offering of recommendations for their continuous improvement.

質素保證服務

評審局繼續受教育局委託，為應用學習課程進行質素保證工作，評審局已實地考察2022/24年度開辦的10個應用學習課程，並檢視2021/23年度三個應用學習課程的院校自評報告，從中發掘院校的良好作業模式及提出持續優化的建議。

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 in 2021/22 and 2022/23

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某特定資歷級別的標準提供專業意見。

主要數字

2021/22與2022/23年度學歷評估個案申請來源

Source of Application	申請來源	2021/22	2022/23
Civil Service Bureau	公務員事務局	107	88
Education Bureau	教育局	51	20
Individuals	個別人士	3,600	4,493
Other Organisations	其他機構	476	657

Total
總計

4,234 5,258

2021/22 2022/23

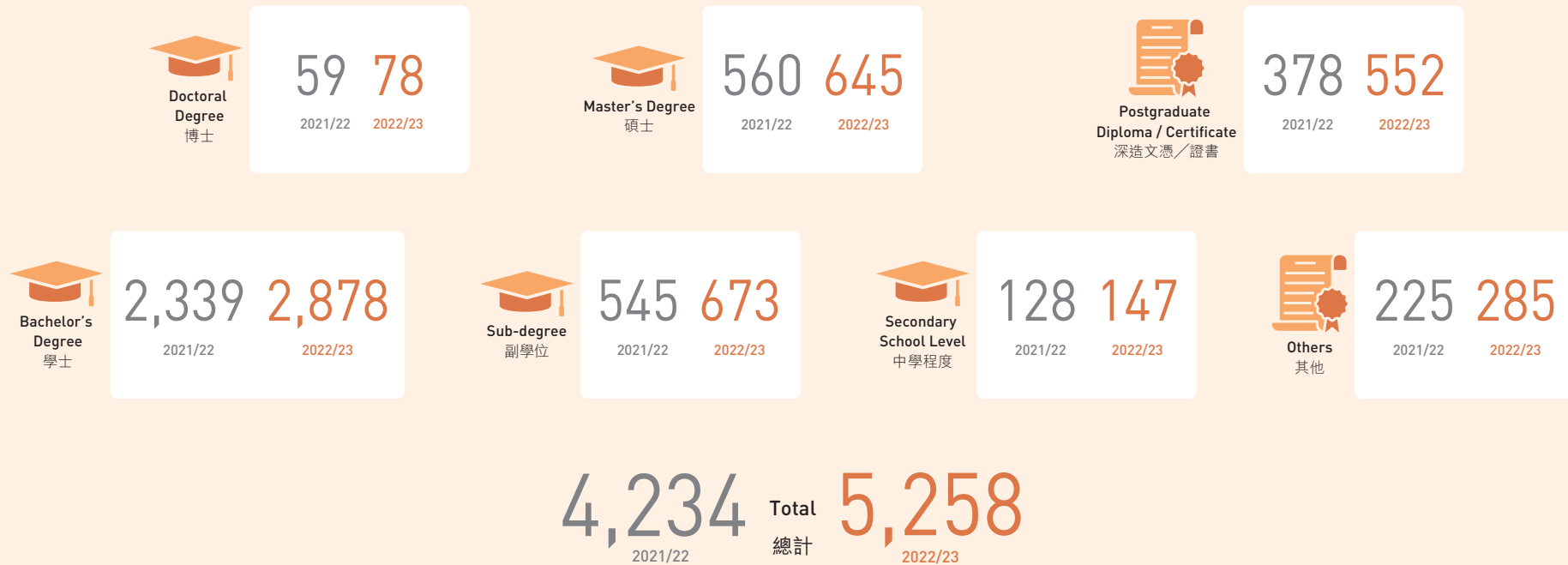
*1 April 2022 - 31 March 2023
2022年4月1日至2023年3月31日

QUALIFICATIONS ASSESSMENT 學歷評估

Level of Major Qualifications held by Applicants in 2021/22 and 2022/23

2021/22 與 2022/23 年度申請人的主要學歷程度

Level of Qualification 學歷程度



*1 April 2022 - 31 March 2023
2022年4月1日至2023年3月31日

QUALIFICATIONS ASSESSMENT 學歷評估

Place of Award of the Major Qualifications held by Applicants in 2021/22 and 2022/23

2021/22與2022/23年度申請人的主要學歷頒授地區

Place of Award 學歷頒授地區



*1 April 2022 - 31 March 2023
2022年4月1日至2023年3月31日

QUALIFICATIONS ASSESSMENT 學歷評估

Place of Award of Major Qualifications assessed and considered as meeting the standard of comparable qualifications under HKQF in 2021/22 and 2022/23 *

2021/22與2022/23年度非本地學歷被評定為香港資歷架構下相對的學歷水平*

Place of Award of Major Qualifications 主要學歷頒授地區		2021/22 Comparable rate 評定為相對學歷之百分比	2022/23 Comparable rate 評定為相對學歷之百分比
Australia	澳洲	85.9%	95.2%
Canada	加拿大	99.2%	100%
Mainland China	中國內地	99.7%	99.7%
New Zealand	紐西蘭	100%	100%
South Africa	南非	100%	98.8%
Taiwan (China)	中國台灣	98%	98.9%
UK	英國	95.9%	95.8%
USA	美國	95%	94.4%

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

學歷評估並非院校或課程評審，因此評估結果只適用於個別申請人。

QUALIFICATIONS ASSESSMENT 學歷評估

Yearly Totals

In the reporting period, HKCAAVQ conducted 5,258 qualifications assessments, an increase of 24.2% when compared to the figure of 4,234 in the previous year.

Source of Applications

The number of applications mainly composes of "General Purpose" and "Teacher Registration Purpose" applications from individuals as well as organisations such as international schools and learning centres in Hong Kong. These two types of applications aim to facilitate applicants seeking further studies and employment opportunities including local teaching positions in Hong Kong. The volume of applications primarily hinges 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 was Bachelor's Degrees. The numbers of all the qualifications, especially postgraduate and undergraduate degrees, had increased when compared to last year's numbers; and this could be attributed by the current economic recovery currently undertaking in Hong Kong.

The United Kingdom and Mainland China remained the two major places of awards for the qualifications assessed by our services. The figure recorded for the awards from Mainland China 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 5,258 宗學歷評估申請，較去年 4,234 宗申請上升 24.2%。

申請來源

學歷評估申請主要來自個人及機構(例如國際學校及教育中心)之「一般用途」及「教師註冊或教師聘任用途」申請。這兩種類型申請旨在協助申請人持續進修及在港求職，包括本地教學職位。申請宗數主要受本地就業市場、本港私立學校界別及教育中心等因素影響。

學歷程度及頒授地區

大部分申請人提交評估的學歷為學士學位。整體資歷評估的申請數字較去年上升，或受本地經濟逐漸復甦帶動。

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，相信與更多香港學生選擇畢業後回港，及持中國內地頒授學歷之申請者數字趨向穩定有關。

提高公眾對學歷評估服務的認識

在報告期內，評審局持續與社區接觸，令公眾更了解評審局學歷評估原則和程序。我們為不同持份者，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予相關機構製作資訊概覽等，供學生參考。

QUALIFICATIONS ASSESSMENT 學歷評估

Authentication of Degree Certificates of Qualifications

HKCAAVQ continued to work closely with awarding institutions to authenticate applicants' qualifications. Apart from awarding institutions, we continued 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 22 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, a significant volume of applications contained qualifications that were not assessable by our QA Service. In the reporting period, a total of 655 applications were deemed as non-assessable by our QA Service due to (a) the qualifications not being recognised in the home countries/areas; (b) the qualifications were fake; (c) the applicants were not able to provide sufficient information; and (d) the applicants voluntarily decided to withdraw their applications.

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. Applicants tend to make use of the QA i-Portal to handle their applications 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

HKCAAVQ's Country/Area Profiles (CAPs) provide comprehensive information on the eight main countries/areas with which qualifications assessments are primarily conducted, including Australia, Canada, Mainland China, New Zealand, South Africa, Taiwan (China), 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.

The QA Service is further looking into ways in leveraging technology to better serve our applicants, including the dissemination of assessment results in a secure and speedier manner.

學歷證明文件之驗證

評審局繼續與各學位頒授機構密切合作，以驗證申請人的學歷。除了學位頒授機構外，我們亦加強利用其他國家的資料庫，驗證學歷及識別假學歷。於報告期內，評審局共識別22宗涉及虛假學歷之申請，並向香港警務處舉報，以作參考及跟進。

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而未獲學歷評估部處理。於報告期內，共有655宗學歷評估申請不獲接納，當中原因包括：(一)學歷不受頒授國家或地區承認；(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

「QA i-Portal」乃供申請人提交學歷評估申請及繳交費用的指定網上平台，提供其申請狀態的最新信息。申請人大多傾向透過QA i-Portal遞交申請，讓學歷評估部得以為申請人提供更優質及實時的服務。評審局持續改良和整合QA i-Portal及質素管理電子系統(QMS)，大大提高服務成效。

展望將來

評審局的「國家或地區資料庫」(CAP)提供主要進行學歷評估的八個主要國家/地區的詳細資料，包括澳洲、加拿大、中國內地、紐西蘭、南非、中國台灣、英國及美國。資料庫大大提高學歷評估成效，我們將持續更新資料庫及其他評估標準，確保為評審人員及持份者提供最新資訊。

評審局正研究進一步利用電子科技優化學歷評估服務，以更安全、更有效率的方式向申請人發放評估結果。

QUALIFICATIONS FRAMEWORK AND QUALIFICATIONS REGISTER (QF&QR)

資歷架構及資歷名冊

HKCAAVQ, being designated under the Accreditation of Academic and Vocational Qualifications Ordinance (Cap. 592) as the QR Authority, has made efforts to develop and maintain the Qualifications Register (QR) in support of the Hong Kong Qualifications Framework (HKQF). Being the public face of the QF, the QR is a centralised web-based register containing information on QF-recognised qualifications and learning programmes, 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 plan their progression pathways.

評審局為《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。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身學習進修路徑時，可作出合適的選擇。

Key Figures

主要數字

Management of QR Records	資歷名冊記錄管理	2021/22	2022/23
No. of Qualifications on QR (March figures)	資歷名冊上的資歷數目(三月數字)	8,625	8,866
QR Hit Rate (Annual Growth)	資歷名冊點擊率(年增長率)	4.85%	5.03%
No. of QR Batches Uploaded	上載於資歷名冊的數據組數目	852	1,140
No. of Misleading HKQF Related Advertisement	涉及資歷架構誤導廣告數目	17	54

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	2021/22	2022/23
HKCAAVQ-accredited Operators	經評審局評審的營辦者	3,290	3,182
PAA Operators	具備學科範圍評審資格的營辦者	1,195	1,522
Assessment Agencies	評估機構	794	755
Self-accrediting Operators	自行評審的營辦者	3,346	3,407
No. of Qualifications on QR	資歷名冊上的資歷數目	8,625	8,866

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	2021/22	2022/23
HKQF Levels 5 – 7	資歷架構第五至第七級	2,520	2,653
HKQF Levels 1 – 4	資歷架構第一至第四級	6,105	6,213
No. of Qualifications on QR	資歷名冊上的資歷數目	8,625	8,866

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

2021/22 2022/23

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)	318	302
From Self-accrediting Operators	自行評審的營辦者頒授	97	99
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	221	203
With CAT (Institutional)	附有學分累積及轉移(院校)	2,872	2,825
From Self-accrediting Operators	自行評審的營辦者頒授	1,965	1,913
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	907	912

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

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

Major Developments

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

In compliance with the implementation plan promulgated by the EDB in June 2019, all required indications of QF Credit for Learning Programmes at QF Levels 5 to 7 on Qualifications Register (QR) have been completed.

With effect from 1 September 2020, QF credit has been indicated for all newly registered programmes under non-self-accrediting operators, and a system-built remark for the relevant range of QF credit has been displayed for full-time four-year Bachelor's degree programmes and full-time one-year taught master's degree programmes under self-accrediting operators if QF credit is not indicated for these two types of programmes.

With effect from 1 September 2022, all programmes under non-self-accrediting operators have indicated QF credit on QR.

QFQR4U – QR Promotion Campaign 2022

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 "QFQR4U – QR Is Your Partner For Planning Your Future", various events were organised, including a video production competition, a series of briefing-cum-workshops and an award ceremony.

The events were well received by participants, who indicated enhancement in their knowledge and understanding of QF and QR through the events.

主要發展

資歷名冊上展示資歷架構第五至第七級課程的資歷學分

教育局於2019年6月公布政策，屬資歷架構第五至第七級的課程須於資歷名冊上展示資歷學分。相關更新已於限期前全部完成。

由2020年9月1日起，所有非自行評審營辦者上載至資歷名冊的新課程，均已於資歷名冊上展示其資歷學分。至於由自行評審營辦者提供，而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及一年全日制授課式碩士學位課程，其學分範圍已用附註形式展示在資歷名冊。

由2022年9月1日起，所有由非自行評審營辦者開辦的課程，均已於資歷名冊上展示相關資歷學分。

QFQR4U – 資歷名冊推廣計劃2022

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，加強與持份者的連繫。計劃主題為「QFQR4U – 資歷名冊 • 助你規劃未來」，評審局舉辦多項主題推廣活動，包括短片創作比賽、實用技巧工作坊系列及頒獎典禮等。

計劃深受參與者歡迎，他們表示活動加深其對資歷架構及資歷名冊的認識和了解。

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

Future Developments

QR System Upgrade

HKCAAVQ embarked an upgrade exercise for the QR system which is being conducted in two phases to address the issue of end-of-life or technical support, and also to pave way for the growth and expansion of the QR in the near future. The hardware and software of the QR system under phase one have been upgraded successfully, while phase two is in the pipeline and is anticipated to be completed by end of 2023.

QR Website Revamp

QR website was officially launched in May 2008, and underwent a major revamp later in 2013. Over the past ten years, different enhancements have been deployed to address the policy changes and improve user experience. To keep up with technological advancement and to further enhance user experience, QR website will be undergoing another revamp in 2023. Professional advice and stakeholder feedback will be collected to ensure fit-for-purpose design and layouts. The QR website is anticipated to turn into a new look in 2024.

展望將來

資歷名冊系統更新

評審局為配合未來發展，以及解決資歷名冊系統產品壽命結束期（EOL）的問題，已分階段開展資歷名冊系統更新工程。第一階段的硬件及相關軟件更新工作已順利完成，第二階段更新工作則預計於2023年年底完成。

資歷名冊網站設計更新

資歷名冊網站於2008年5月正式推出，並於2013年進行網站設計更新工程。過去10年，資歷名冊網站曾進行各類型系統提升工作，以配合政策施行及改善用戶體驗。為緊貼科技發展和進一步提升用戶體驗，資歷名冊網站將於2023年進行另一次更新工程。評審局將尋求專業建議和持分者回饋，確保網站設計切合所需。資歷名冊網站預計可於2024年迎來全新面貌。

CONSULTANCY

顧問服務

HKCAAVQ's main role is to safeguard the credibility of qualifications under the Hong Kong Qualifications Framework (HKQF) and support the enhancement of the quality of education and training in Hong Kong. HKCAAVQ can provide advisory and consultancy services in Hong Kong and with the approval of the Secretary for Education of the Hong Kong Special Administrative Region (SAR) Government, quality assurance services outside Hong Kong.

Consultancy Projects in the Greater Bay Area

During the course of the past year, HKCAAVQ has been expanding our consultancy and accreditation services to the GBA through various projects, including rendering assistance in the development of the quality assurance mechanism for Guangdong Lifelong Education Qualification Framework (GDQF), conducting School Review for Mainland schools offering Hong Kong Secondary Education Curriculum and accreditation of learning programmes jointly offered by institutions in Mainland China and Hong Kong.

Supporting the Development of Guangdong's Qualifications Framework

Working closely with the Guangdong Academic Credit Bank, HKCAAVQ has been providing consultancy service relating to the development of a quality assurance mechanism under the GDQF. Up till March 2023, HKCAAVQ has shared policies, guidelines and practices related to accreditation conducted by HKCAAVQ, moderation mechanism for industry competency standards and experience in managing the Qualifications Register (QR) in Hong Kong with the Guangdong Academic Credit Bank. Apart from arranging observation of accreditation exercises for experts and officials from Guangdong, HKCAAVQ, during the period from April 2022 to March 2023, has also conducted five training workshops with a total of 281 attendees, who are experts and officials involved in the development of Guangdong's accreditation mechanism.

評審局致力維護香港資歷架構的認受性，提升本地教育與培訓的質素。我們為本地不同團體及界別提供顧問及諮詢服務，並在香港特別行政區政府教育局局長的批准下於境外提供質素保證服務。

大灣區顧問項目

過去一年，評審局透過不同項目，積極擴展於大灣區提供的顧問和評審服務，包括協助廣東終身教育資歷框架建立質素保證機制、為提供香港中學課程的內地學校進行學校評鑑，以及為內地和香港營辦者聯辦之課程進行評審。

支持廣東資歷架構的發展

評審局與廣東終身教育學分銀行緊密合作，為廣東資歷架構發展質素保證機制提供顧問服務。截至2023年3月，評審局已就評審政策、指引及操作模式、《能力標準說明》的調適機制，以及香港資歷名冊的管理，與廣東終身教育學分銀行分享經驗。於2022年4月至2023年3月期間，評審局除了安排廣東省專家和官員考察評審活動外，亦為參與建立廣東評審機制的專家和官員舉行五場培訓工作坊，合共為281人提供培訓服務。

CONSULTANCY 顧問服務

School Review

In line with the Government's policy on encouraging primary and secondary schools of Guangdong, Hong Kong and Macao to set up schools or to provide specific classes for admission of Hong Kong and Macao children in Guangdong with boarding services, HKCAAVQ, since 2022, has started offering School Review service to schools in Mainland China operating Hong Kong secondary school curriculum to prepare students to sit for the Hong Kong Diploma of Secondary Education (HKDSE) Examination. By assessing whether the operations of the Hong Kong section of the Mainland schools requesting for such review service are comparable to those of similar registered schools in Hong Kong, the first School Review was successfully completed in October 2022.

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.

Local and Collaborative Projects

Review on Sub-degree Education

HKCAAVQ was appointed by EDB to conduct a review on sub-degree education (the Study). The Study aimed to examine the sub-degree education landscape and utilise the research findings to better differentiate the positioning of Associate Degree (AD) and Higher Diploma (HD). Additionally, the Study proposed enhancement measures for HD as a pathway for employment at the para-professional or technical level in the Vocational and Professional Education and Training (VPET) sector, while considering the development of applied degrees in Hong Kong.

學校評鑑

評審局自 2022 年起，配合政府鼓勵粵港澳三地中小學在廣東設立港澳子弟學校或設立港澳子弟班並提供寄宿服務的政策，向在中國內地開設香港中學文憑試課程的學校提供學校評鑑服務，檢視有關學校之香港課程部的運作是否與香港註冊學校相若。評審局於 2022 年 10 月順利為第一所申辦學校完成首項學校評鑑。

澳門的顧問服務工作

評審局其中一項重點顧問工作為澳門高等教育院校項目。在獲得教育局局長批准後，評審局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，並應邀向澳門高等教育院校提供培訓，介紹質素保證工作及其優化的相關內容。評審局將繼續與澳門高等教育院校合作，共同提升質素保證工作的運作。

本地合作項目

副學位教育檢討

評審局獲教育局委任為顧問，展開副學位教育檢討以檢視副學位教育的現況，並根據研究所得，進一步區分副學士學位和高級文憑的定位，同時加強高級文憑作為職業專才教育（職專教育）路徑的支柱地位，協助畢業生即時投身輔助專業工作，與應用學位產生協同效應。

CONSULTANCY 顧問服務

To examine the positioning, structure, and the curriculum of sub-degree education, HKCAAVQ reviewed similar education systems in other countries, such as Australia, Canada, Finland, Germany, Singapore, and the United Kingdom. Additionally, HKCAAVQ held dialogue sessions to gather inputs from local stakeholders about the existing AD and HD programmes, as well as the Updated Revised Common Descriptors for AD and HD Programmes under the New Academic Structure (the Common Descriptors).

After considering overseas practices and feedback from stakeholders, it was proposed that there should be a sharper differentiation between AD and HD to reflect their respective positioning. While AD provides articulation to degrees and equips students with transferable skills that support their lifelong learning, HD should be well articulated with Applied Learning subjects in senior secondary education and applied degrees to form a complete and intact VPET pathway. This approach enables HD to support the development of workforce with a stronger vocational and/or professional orientation, meeting the needs of industries, professions and society as a whole. Additionally, HD becomes more inclusive by allowing admission of in-service and experienced applicants through recognition of prior learning and credit accumulation and transfer as part of the standing admission requirements.

HKCAAVQ submitted the final report and a set of draft of the revised Common Descriptors to EDB. Having conducted a series of stakeholder consultation including programme providers, trade and professional bodies, secondary schools, and employers, the revised Common Descriptors are set to take effect in the academic year 2024/25. EDB, in conjunction with HKCAAVQ, will closely monitor the implementation to ensure that the quality of the programmes complies with the accreditation standards.

因應檢討工作，評審局就副學位教育的定位、結構和課程內容，對其他教育系統相似的國家，例如澳洲、加拿大、芬蘭、德國、新加坡和英國等地的做法和相若資歷作出研究。為檢視本港情況，評審局舉辦多場座談會，廣泛諮詢相關持份者對現行副學士學位和高級文憑課程的意見，以及對修訂《新學制下副學士學位及高級文憑課程的通用指標（通用指標）》的建議。

在參考海外做法和考慮持份者的意見後，檢討報告中提出副學士學位和高級文憑應有更明確的分野，以反映各自定位。副學士學位為畢業生提供升讀學位課程的合適機會，為其裝備終身學習所需的通用技能。為建立更完整的職專教育路徑，高級文憑應充分認可高中應用學習課程的學習經驗，並銜接應用學位，加強高級文憑的職業和／或專業導向，以支持勞動力發展，滿足產業、專業和整個社會的需求。此外，高級文憑應擴闊收生光譜，透過過往資歷認可和學分累積及轉移機制，為不同背景人士提供進修機會。

評審局已向教育局提交最終報告和《通用指標》擬議修訂本。經過諮詢課程營辦者、商會、專業團體、中學和僱主等持份者後，修訂後的《通用指標》將於2024/25學年生效。教育局將與評審局密切監察實施情況，以確保課程質素符合評審標準。

CONSULTANCY 顧問服務

Pilot Project on the Development of Applied Degree Programmes

In 2021, EDB kick-started the Pilot Project on the Development of Applied Degree Programmes (the Pilot Project). The Pilot Project sets out to gain experience in the practical issues involved in developing applied degree programmes, including operational and other implementation details as well as the corresponding support measures. Moreover, the Pilot Project will assess the possible implications for the higher education system as a whole.

The following institutions and programmes were selected for the Pilot Project:

Caritas Institute of Higher Education	Bachelor of Nursing (Honours)
Hong Kong Metropolitan University	Bachelor of Applied Science with Honours in Integrated Testing, Inspection and Certification
Technological and Higher Education Institute of Hong Kong of the Vocational Training Council	Bachelor of Science (Honours) in Horticulture, Arboriculture and Landscape Management
Tung Wah College	Bachelor of Science (Honours) in Applied Gerontology

HKCAAVQ worked closely with the four institutions to develop the programmes. Upon completing the quality assurance processes, the four programmes were launched in the 2022/23 academic year.

A report on the development of applied degree programmes was submitted to EDB in January 2023, outlining their characteristic features and implementation details. Building on the findings from the first round of the Pilot Project, the second round is scheduled to take place in the second half of 2023. During this round, the proposed framework of applied degrees, implementation details and support measures will be reviewed with the aim of informing the development of relevant policies to foster the development of applied degrees.

應用學位課程先導計劃

教育局於2021年開展「應用學位課程先導計劃」，旨在就發展應用學位課程所牽涉的實際問題和所需配備積累經驗，並評估計劃對整個高等教育制度帶來的影響。

獲教育局挑選參加先導計劃的四個學位課程如下：

明愛專上學院	護理學(榮譽)學士課程
香港都會大學	綜合檢測和認證榮譽應用理學士
職業訓練局 香港高等教育科技學院	園藝樹藝及園境管理(榮譽)理學士課程
東華學院	應用老年學(榮譽)理學士課程

評審局與四間院校於開發課程過程中緊密合作。通過質素保證程序後，上述課程已於2022/23學年推出。

評審局及後於2023年1月向教育局提交報告，闡述應用學位的特色和實施細節。在完成第一輪先導計劃後，教育局公布第二輪計劃將於2023年下半年開展，以進一步落實應用學位框架、實施細節和支援措施，旨在為制定相關政策提供參考，以促進應用學位的發展。

CONSULTANCY 顧問服務

Study on Non-local Medical qualifications

The Medical Registration (Amendment) Ordinance 2021 came into effect on 29 October 2021. Under this ordinance, doctors with recognised non-local medical qualifications are eligible to apply for special registration to practise in Hong Kong without taking licensing examination. HKCAAVQ was appointed by the Government in November 2021 to conduct a study to examine the curricula of recognised non-local medical qualifications against the standards of the medical qualifications offered by two local universities. Findings from the study are presented to the Special Registration Committee (SRC) established under the Medical Council of Hong Kong (MCHK), which they consider submitting the list of comparable qualifications to the Registrar of Medical Practitioners for promulgation. As of the end of 2022, 75 non-local medical qualifications have been recommended by SRC for recognition.

Accreditation of Collaborative Programmes

Apart from the consultancy projects conducted in the GBA, a rising demand for accreditation services between institutions in Mainland China and Hong Kong has been observed during the reporting period. In January 2023, three Higher Diploma programmes in the Business and Management area jointly offered by the Hong Kong Design Institute and Hong Kong Institute of Vocational Education of the Vocational Training Council and the Shenzhen Polytechnic University (formerly known as Shenzhen Polytechnic which was upgraded to a university in June 2023) were accredited by HKCAAVQ, further promoting talent exchange in the GBA.

Reference Guide on Work-based Learning (WBL) under HKQF

In response to the growing demand for graduates to become work-ready, WBL is emerging as a prominent approach in the academic, VPET and continuing education sectors. HKCAAVQ has been commissioned by EDB to conduct a study on WBL under the HKQF to better understand the overall development of WBL and produce a practical reference guide to stakeholders for further supporting the development and implementation of WBL in Hong Kong. Having consulted different local stakeholders as well as overseas quality assurance agencies, the reference guide is expected to be finalised and submitted to EDB in the third quarter of 2023.

非本地醫學資歷研究

《2021年醫生註冊(修訂)條例》於2021年10月29日生效。持獲認可的非本地醫學資歷人士，日後可免試申請經特別註冊途徑來港以醫生身分執業。評審局於2021年11月受政府委託，研究及對比有關非本地醫學資歷與本地兩所大學提供之醫學課程內容。評審局會向香港醫務委員會轄下的特別註冊委員會匯報研究結果，交由委員會考慮，向醫生註冊主任建議，承認可與本地醫學資歷比擬的非本地醫學資歷名單。截至2022年末，獲建議承認的非本地醫學資歷共有75項。

聯辦課程的評審

除了大灣區，中國內地和香港各大機構對評審服務的需求亦日益增長。2023年1月，由職業訓練局轄下香港知專設計學院和香港專業教育學院，以及深圳職業技術大學(前稱深圳職業技術學院，於2023年6月升格為大學)合作營辦的三個商業及管理相關的高級文憑課程已通過評審，藉以促進大灣區的人才流動。

資歷架構下「工作為本學習」參考指引

各界殷切需求具備實際條件的畢業生由學校轉投職場。「工作為本學習」正成為學術、職專教育及持續進修界別不可或缺的教學方法。評審局受教育局委託，研究資歷架構下之「工作為本學習」，旨在加強對其整體發展的瞭解，並編製實用參考指引，以支援各持份者的發展和應用。在研究過程中，評審局諮詢各界別的本地持份者及海外質素保證機構，並將於2023年第三季呈交參考指引建議。

CONSULTANCY 顧問服務

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, the study will be completed in mid-2023.

「獸醫資歷評審制度」顧問研究

漁農自然護理署於2019年7月委託評審局研究與獸醫資歷有關的評審制度，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。研究並未受疫情影響，將於2023年中完成。

RESEARCH AND TRAINING

研究及培訓

Key Figures

主要數字

		2021/22	2022/23
Number of Appointed Specialists	評審局專家	626名	638名
Number of Capacity Building Activities	培訓活動	42 sessions 場次 1,154 participants 人次	41 sessions 場次 1,192 participants 人次

Conducting training to operators and specialists is a statutory function of HKCAAVQ. A range of training activities were provided to operators and specialists in the forms of regular, thematic and tailor-made. In response to the development of the COVID-19 pandemic, most regular and thematic training activities were delivered via live webinars. As the pandemic had receded, HKCAAVQ conducted a survey to gather feedback from stakeholders on the delivery mode of training activities. The result would be used to formulate the future deployment of various delivery modes.

評審局的法定職能包括為營辦者和專家提供培訓；並以定期、主題性及營辦者內部培訓等不同形式進行。受疫情影響，評審局大部分的定期和主題性培訓活動改以網上直播模式進行。隨著疫情緩和，評審局就培訓活動模式進行意見調查，收集持份者意見，調查結果將作規劃來年培訓活動模式之用。

Capacity Building for Stakeholders

為持份者舉辦的培訓活動

Stakeholders	持份者	2021/22	2022/23	Total 總計
Operators	課程營辦者	35	1,042	41 2021/22 1,192 2022/23
Specialists	專家	6	150	

RESEARCH AND TRAINING 研究及培訓

During the reporting period, some operators engaged HKCAAVQ to provide tailor-made trainings. The major clients of tailor-made trainings are listed below:

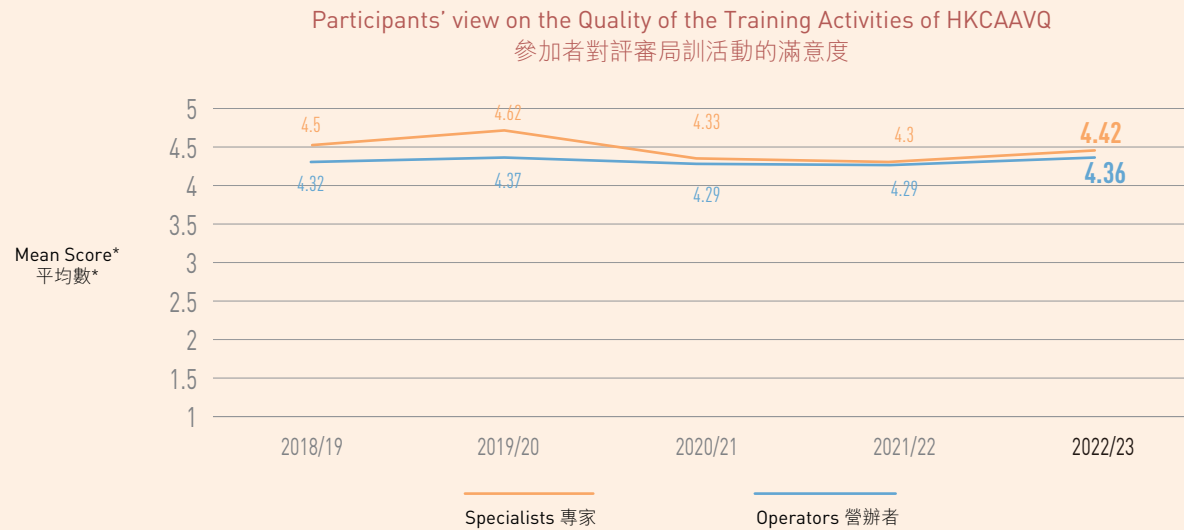
- Customs Canine Force, Customs and Excise Department
- Hong Kong Fire Services Department
- Hong Kong Institute of Construction, Construction Industry Council
- Hong Kong Police College, Hong Kong Police Force

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

評審局於報告期內為下列主要營辦者提供內部培訓服務：

- 香港海關 — 海關搜查犬課
- 香港消防處
- 建造業議會 — 香港建造學院
- 香港警務處 — 香港警察學院

一如既往，評審局會為每項培訓活動進行滿意度評估。參加者的整體平均滿意度及趨勢如下：



* 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。

RESEARCH AND TRAINING 研究及培訓

As part of the HKCAAVQ's official website revamp, the HKCAAVQ Online Specialists Resource Centre (OSRC) had undergone significant enhancements and has been integrated into the website. The current OSRC serves as a platform for close interaction with HKCAAVQ specialists and offers a self-paced learning centre covering the accreditation and quality assurance practices. Specialists can engage with the materials at their own convenience and pace for a more streamlined and accessible learning experience.

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, 638 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 85%.

隨著評審局官方網站之更新，專家網上資源中心亦已全面優化並與評審局網站整合。優化後的資源中心不但能作為評審局與專家的互動平台，亦提供涵蓋評審與質素保證實務的自學材料，專家可自行安排時間學習，體驗更有效和便捷的學習過程。

專家委任及參與

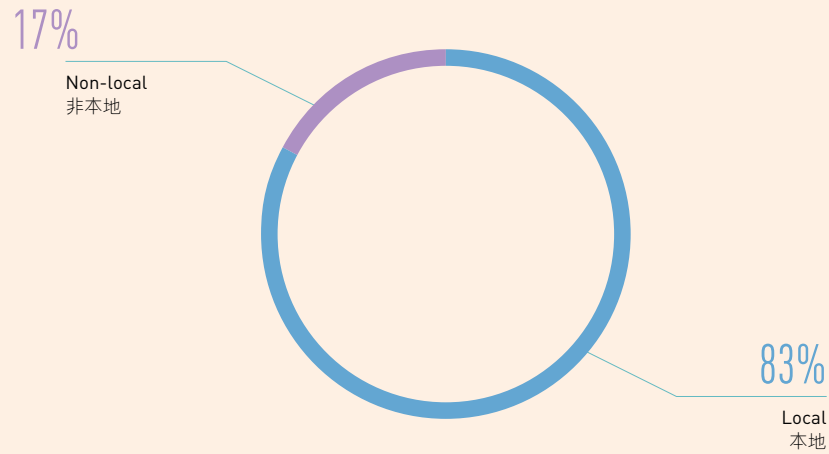
評審局透過設立專家庫系統，恆常檢視預期的服務需求與相應所需專家的情況，以確保有足夠專家輔助評審與評核服務。

評審局專家普遍來自本局與行業培訓諮詢委員會、工會、行業組織、行業培訓機構、專業團體、學術機構及其他本港和國際質素保證組織等之連繫網絡。甄選標準則以其於相關行業及／或學科、質素保證和資歷架構領域之專長及經驗為依歸。

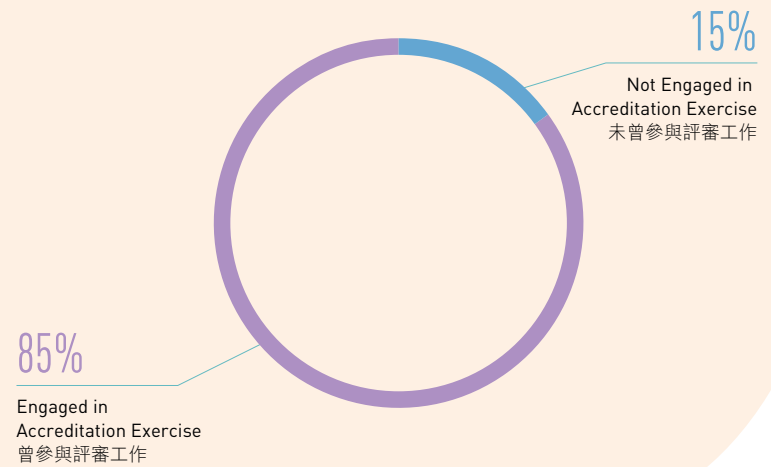
於報告期末，專家名冊內之專家人數為638名，涵蓋資歷名冊中全部14個學習及培訓範疇。當中參與評審及評核服務的專家比率達85%。

RESEARCH AND TRAINING 研究及培訓

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



Utilisation of Specialists
專家參與評審的比例



Future Developments

The COVID-19 pandemic has undoubtedly transformed the way we work and learn. At HKCAAVQ, we are committed to adapting to these challenges by leveraging new technologies and exploring innovative training delivery modes. We also aimed to provide up-to-date and effective training activities that address the evolving education landscape and meet the needs of our stakeholders.

展望將來

受疫情影響，人類的工作與學習模式出現翻天覆地的轉變。評審局致力應對挑戰，利用新科技探索創新之培訓模式，並持續提供切合教育環境變化及滿足各持份者需求之有效培訓活動。

ENGAGEMENT AND COLLABORATION

對外連繫和合作

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

Local Engagement

HKCAAVQ organises different activities to inform the stakeholders about the latest developments in our services and to promote and disseminate good practices in quality assurance. By invitation, we participate in activities organised by partnering organisations to share experiences 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.

評審局高度重視與廣大持份者之間的緊密聯繫，以掌握不同界別與行業的最新發展，亦藉此與各教育及培訓機構、政府部門、夥伴機構以及海內外公眾人士，分享我們的質素保證工作。為配合此策略目標，評審局透過進行對話及各項對外活動，與各界保持密切聯繫。

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，推廣及傳達質素保證工作的良好作業模式。評審局經常獲邀參與夥伴機構舉辦的活動，分享經驗及增進相互了解。年內，評審局亦時常為持份者提供培訓、工作坊及簡報會，讓各界進一步認識質素保證工作。

2022.06.09

Accreditation of Diploma of Applied Education 應用教育文憑評審活動

The Diploma of Applied Education was accredited at QF Level 3 for implementation in 2023/24 academic year.

應用教育文憑獲認可為資歷架構第三級的資歷，並將於 2023/24 學年起推出。



ENGAGEMENT AND COLLABORATION 對外連繫和合作

2022.06.23

HKCAAVQ provides consultancy service to Guangdong Academic Credit Bank on developing a quality assurance mechanism under the Guangdong Lifelong Education Qualifications Framework

評審局為廣東終身教育資歷框架實施項目(建立質量保障機制)提供顧問服務

56 experts and officials involved in the development of Guangdong's accreditation mechanism attended a training workshop organised by HKCAAVQ.

56名參與廣東認證機制發展的專家和官員，參加由評審局舉辦的培訓工作坊。



2022.07.06-2022.12.31

HKCAAVQ co-launches the QR Promotion Campaign 2022 with the Qualifications Framework Secretariat
評審局與資歷架構秘書處推出資歷名冊推廣計劃2022

With the aims to enhance stakeholders' understanding and familiarity with the Qualifications Framework (QF) and Qualifications Register (QR), and to strengthen the connection with and involvement of stakeholders in the promotion of QF and QR, HKCAAVQ, in collaboration with the Qualifications Framework Secretariat, launched the QR Promotion Campaign 2022 in the second half of 2022. Themed "QFQR4U – QR is your partner for planning your future", the campaign highlighted the key purpose of "QF and QR for you" in the formulation of planning for future pursuance of studies and careers.

The campaign consisted of a series of events, including a Video Production Competition, several Briefing-cum-Workshops and the Awarding Ceremony.

評審局與資歷架構秘書處於2022年下旬推出「資歷名冊推廣計劃2022」，以「QFQR4U — 資歷名冊 • 助你規劃未來」為活動主題，期望藉此加深持份者對資歷架構及資歷名冊的認識及了解，並鼓勵各界參與和支持推廣資歷架構及資歷名冊，強化與持份者的連繫，同時推廣資歷架構及資歷名冊作為協助學生籌劃及制訂未來升學及就業路向的重要夥伴。

「資歷名冊推廣計劃2022」下設一系列活動，包括短片創作比賽、實用技巧工作坊及頒獎典禮。

ENGAGEMENT AND COLLABORATION 對外連繫和合作

2022.07.21

HKCAAVQ participates in KMB Academy Establishment Ceremony 評審局出席九巴學院成立典禮

Hon Rock Chen Chung-nin, SBS, JP, Council Chairman of HKCAAVQ, attended the KMB Academy Establishment Ceremony and officiated the Plaque Unveiling Ceremony, a few months after the official establishment of the KMB Academy in January 2022.

KMB was the first franchised bus company in Hong Kong accredited by the Hong Kong Qualifications Frameworks (HKQF) to provide professional training programmes for franchised bus maintenance personnel and bus captains. "Certificate in Bus Maintenance" and "Certificate in Public Bus (Franchised) Driving" offered by the KMB Academy were recognised by HKCAAVQ at Level 2 and Level 3 under the HKQF respectively.

九巴學院於2022年1月正式成立，成立典禮於同年7月舉行。評審局大會主席陳仲尼議員SBS，JP以主禮嘉賓身份出席九巴學院成立典禮，主持揭幕儀式。

九巴學院是本港首間獲資歷架構認可為專營巴士維修人員及車長提供專業訓練課程的機構。由該學院開辦的「巴士維修證書課程」及「專利公共巴士駕駛證書課程」，已通過評審，分別獲納入資歷名冊第二及第三級別。



ENGAGEMENT AND COLLABORATION 對外連繫和合作

2022.07.22 & 2023.02.03

Student Liaison Meetings 學生聯絡小組會議

In the past year, HKCAAVQ conducted two Student Liaison Meetings on 22 July 2022 and 3 February 2023, each with more than 20 student representatives from local higher education institutions. In the meetings, HKCAAVQ staff shared with the students our services, Four-Stage Quality Assurance Process, accreditation standards and process, and recent developments in the higher education sector. Students also explored ways in which they may provide input to HKCAAVQ's quality assurance process, and enhanced their understanding of quality assurance and accreditation, through games and activities with our staff.

過去一年，評審局分別於2022年7月22日及2023年2月3日舉行了兩次「學生聯絡小組會議」。每次會議均有超過20名來自本地高等教育院校的學生代表出席。評審局職員在會議中向學生代表分享本局的服務、四階段質素保證程序、評審準則和過程，以及高等教育的最新發展。會內雙方亦透過小遊戲及活動，深化對課程評審及質素保證的認識，和探討學生可如何透過各種渠道對評審局的質素保證工作提供意見。



2022.10.03

HKCAAVQ speaks at Rotary Club of Kai Tak's Dinner Meeting 評審局出席啟德扶輪社晚宴會議

Mr Albert Chow, Executive Director of HKCAAVQ, was invited to speak at the Rotary Club of Kai Tak's Dinner meeting. With a presentation themed "Pilot Project on the Development of Applied Degree Programmes – A Progress Report", Mr Chow shared with the Club's members, in addition to an overview of HKCAAVQ's scope of work in education and training, the HKCAAVQ's roles and inputs in supporting the local government's initiatives in putting forward the development of Applied Degree Programmes.

評審局總幹事周慶邦先生獲邀出席啟德扶輪社晚宴會議，並與該社會員分享評審局在教育及培訓範疇的主要職能。會上，周總幹事以「應用學位在香港的發展」為題，簡介評審局在支持政府推動應用學位課程發展上的角色和工作。

ENGAGEMENT AND COLLABORATION 對外連繫和合作

2022.11.10

QFQR4U Awarding Ceremony QFQR4U – 資歷名冊推廣計劃2022 頒獎典禮

In collaboration with the Qualifications Framework Secretariat (QFS), HKCAAVQ launched the QR Promotion Campaign 2022 themed “QFQR4U – QR is your partner for planning your future”. A series of events including a video production competition and a series of briefing-cum-workshops were organised. The Awarding Ceremony was also successfully held on 10 November 2022. The Campaign was well received by students and institutions.

評審局聯同資歷架構秘書處舉辦「資歷名冊推廣計劃2022」，主題為「QFQR4U — 資歷名冊 • 助你規劃未來」。活動期間，評審局舉辦了短片創作比賽及一系列實用技巧工作坊，頒獎典禮亦已於2022年11月10日圓滿舉行。是次推廣計劃深受院校及師生支持。



2022.11.11

HKCAAVQ participates in the Life Planning Education Conference 2022 評審局參與生涯規劃教育研討會2022

HKCAAVQ, as a partner organisation of the Business-School Partnership Programme (BSPP), participated in the “Life Planning Education Conference 2022” held by the Education Bureau. Ms Anne Lau, Head and Senior Registrar of Qualifications Framework & Qualifications Register, represented HKCAAVQ to receive the certificate of appreciation for supporting life planning education.

作為「商校合作計劃」的機構夥伴之一，評審局獲邀出席由教育局舉辦的「生涯規劃教育研討會2022」。評審局獲頒感謝狀，以表揚本局熱心推動生涯規劃教育，評審局總主任／高級評審主任（資歷架構及資歷名冊）劉燕萍女士代表出席並領取感謝狀。

ENGAGEMENT AND COLLABORATION 對外連繫和合作

2022.11.29

HKCAAVQ Press Conference 2022 評審局記者招待會 2022

In order to introduce HKCAAVQ's work on the development of the Pilot Project on the Development of Applied Degree Programmes (the Pilot Project) to attract public attention and to convey important messages, a press conference was held in November 2022. The first batch with a total of four programmes were successfully launched in the 2022/23 academic year, aiming to enhance the progression pathways of vocational education and to provide diversified learning and employment opportunities for the younger generations.

Mr Esmond Lee Chung-sin, JP, Deputy Secretary for Education, Hon Rock Chen Chung-nin, SBS, JP, Council Chairman of HKCAAVQ, and Mr Steve Lai, General Manager of the Qualifications Framework Secretariat (QFS) were invited as officiating guests.

評審局於2022年11月舉行「應用學位課程先導計劃」記者招待會，發表就應用學位課程進行的研究及發展工作。首批共四個課程已於2022/23學年推行，以強化職專進階路徑，為青年人提供多元學習和就業機會。

是次記者招待會邀請了教育局副秘書長李忠善先生，JP、評審局大會主席陳仲尼議員，SBS，JP以及資歷架構秘書處總經理黎英偉先生作為主禮嘉賓出席。



2023.01.28

HKCAAVQ attends Seminar at the Education University 評審局出席教育大學名人教育分享系列講座

Council Chairman Hon Rock Chen Chung-nin, SBS, JP was invited to speak at one of the seminars under the Educational Innovation Leadership Project initiated by The Education University of Hong Kong to share his unique insights with the primary stakeholders of the education sector from the perspective of his roles in the fields of his profession and education, in order to foster ideas exchange and to prepare the younger generation for future education. Hon Rock Chen gave a presentation that focused on youth's pathways and their connection with the mainland and the rest of the world.

評審局大會主席陳仲尼議員，SBS，JP出席由香港教育大學主辦的「教育創新領導計劃」名人教育分享系列，以「青年學生出路的局限——資格聯通內地和世界」為題，與教育界主要持份者分享他在其專業與教育關聯範疇的獨特見解，促進思想交流，為年青人應對未來的教育做好準備。

ENGAGEMENT AND COLLABORATION 對外連繫和合作

2023.03.11

HKCAAVQ speaks at HKU SPACE International Conference 評審局參與香港大學專業進修學院國際會議

HKU School of Professional and Continuing Education (HKU SPACE), as one of the major providers of self-financed and transnational education in Hong Kong, held its Second International Conference on Quality and Self-financed Higher Education "Connecting Local and Global" in March 2023.

Mr Albert Chow, Executive Director of HKCAAVQ, and a number of industry leaders took part in the Round-table Discussion focusing on Cap. 320 and its implementation in Hong Kong. During the session, Mr Chow gave a presentation titled "The Development of Institutional Review (IR) Standards in line with Cap. 320 Amendments and Implementations".

香港大學專業進修學院 (HKU SPACE) 是本地提供自資及跨國教育的主要營辦者之一，該學院於 2023 年 3 月舉辦第二屆國際會議，內容圍繞自資高等教育的質素。

評審局總幹事周慶邦先生與多位業界領袖參與圓桌會議，討論圍繞第 320 章《專上學院條例》在本地實施的情況。期間，周總幹事就以第 320 章《專上學院條例》為本的機構評審標準修正及實施作簡報。



ENGAGEMENT AND COLLABORATION 對外連繫和合作

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素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保持良好溝通。

2023.04.12

HKCAAVQ participates at China Study Abroad Forum 2022 評審局參與中國留學論壇 2022

Themed “New Journey, New Mission, New Initiative - International Education and Talent Cultivation”, the annual China Study Abroad Forum 2022 organised by the Chinese Service Center for Scholarly Exchange (CSCSE) was held on 22 April 2022. Mr Albert Chow, HKCAAVQ Executive Director, was invited as one of the keynote speakers.

Mr Chow's presentation titled “From Quality Assurance to Quality Enhancement and Excellence” gave attending guests from education divisions across the globe an overview of the latest development of HKCAAVQ, with key focuses on sustaining quality assurance work during the pandemic period, digital transformation progress, as well as international and regional collaboration.

由中國留學服務中心主辦的「中國留學論壇 2022」於 2022 年 4 月 22 日舉行，論壇為「新征程，新使命，新作為——留學工作與國際化人才培養」。評審局總幹事周慶邦先生獲邀為其中一位主題發言嘉賓。

周總幹事以「從質素保證、質素提升到追求卓越」為題作簡報，向來自全球各地教育界別的人士概述評審局的最新發展，並重點介紹疫情期間評審局如何維持質素保證工作、推動數碼轉型以及發展國際及地區合作。



ENGAGEMENT AND COLLABORATION 對外連繫和合作

2023.05.13

HKCAAVQ speaks at Forum of "Quality Assurance for Pandemic-Disrupted Higher Education: An Accreditation Perspective"

評審局參與西安歐亞學院論壇

At the invitation of Eurasia University in Xi'an, Dr Joe Hong, Deputy Executive Director (Academic) of HKCAAVQ gave a presentation titled "Digitalisation Journey of HKCAAVQ - Robotic Process Automation" at the Forum of "Quality Assurance for Pandemic-Disrupted Higher Education: An Accreditation Perspective" in May 2022. Dr Hong shared with participants how HKCAAVQ, as a leading QA agency in the region, responded strategically to the needs from higher education institutions during the pandemic time, and how HKCAAVQ overcame the difficulties and adapted to the new normalcy.

評審局副總幹事(學術)康慶祥博士應西安歐亞學院邀請，出席由該學院舉辦的論壇。論壇從質素保證機構角度出發，探討如何應對疫情期間受影響的高等教育質素保證工作。康慶祥博士以「香港學術及職業資歷評審局數碼轉型 — 工作流程自動化」為題，向出席人士介紹評審局在疫情期間如何策略性地回應高等教育機構的需求，與及評審局如何克服重重困難，適應新常態。



2022.11.29-2022.11.30

HKCAAVQ speaks at Macao Polytechnic University's 14th Higher Education International Conference

評審局參與澳門理工大學「第十四屆高等教育國際學術研討會」

Mr Albert Chow, Executive Director of HKCAAVQ, was invited to speak at Macao Polytechnic University's 14th Higher Education International Conference. Themed "Online Teaching and Sustainable Quality Assurance: Challenges and Perspectives", the two-day Conference was held in full virtual mode. During the Conference, Mr Chow introduced HKCAAVQ's engagement in the Pilot Project on the Development of Applied Degree Programmes commissioned by the Education Bureau of the HKSAR Government to the participants.

評審局總幹事周慶邦先生獲邀出席由澳門理工大學舉辦的「第十四屆高等教育國際學術研討會」。為期兩日的研討會以線上形式舉行，主題為「線上教學與可持續發展的質量保證：挑戰與展望」。研討會上，周總幹事向出席人士介紹評審局受教育局委託就「應用學位課程先導計劃」進行的工作。

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 [●●●] to [●●●], which comprise the statement of financial position as at 31 March 2023, 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 2023, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

Basis for Opinion

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

致香港學術及職業資歷評審局成員

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[●]至[●]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，此財務報表包括於二零二三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二零二三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 HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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。合理保證是高程度保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或匯總起來可能影響財務報表使用者就財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

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

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部監控之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 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.
- 對貴局成員採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴局的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況也有可能導致貴局不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否公平地反映當中之交易和事項。

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

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

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
19 September 2023

德勤 • 關黃陳方會計師行
執業核數師
香港
二零二三年九月十九日

STATEMENT OF COMPREHENSIVE INCOME

全面收益表

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

		Notes 附註	2023 HK\$ 港幣	2022 HK\$ 港幣
Income	收入			
Revenue	營業收入	5	115,142,101	103,699,311
Government grants	政府補助		5,434,349	5,841,790
Investment income	投資收入	6	4,624,966	2,580,277
Other income	其他收入	7	292,827	533,447
			125,494,243	112,654,825
Expenditures	支出			
Staff costs	員工成本		(61,001,593)	(61,443,416)
Administrative expenses	行政費用		(11,919,555)	(11,980,266)
Direct accreditation/consultancy costs	直接評審/顧問成本		(13,136,503)	(9,070,352)
Council meeting and committee expenses	本局會議及委員會支出		(543,047)	(284,452)
			(86,600,698)	(82,778,486)
Surplus for the year	本年度盈餘	8	38,893,545	29,876,339
Other comprehensive expense	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 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		(917,700)	(2,775,300)
Other comprehensive expense for the year	本年度其他全面開支		(917,700)	(2,775,300)
Total comprehensive income for the year	本年度全面收益合計		37,975,845	27,101,039

STATEMENT OF FINANCIAL POSITION

財務狀況表

At 31 March 2023 於二零二三年三月三十一日

		Notes 附註	2023 HK\$ 港幣	2022 HK\$ 港幣
Non-current assets	非流動資產			
Fixed assets	固定資產	10	2,957,691	2,641,934
Investments	投資	11	76,547,747	72,816,546
			79,505,438	75,458,480
Current assets	流動資產			
Investments	投資	11	7,850,980	9,422,021
Accounts and other receivables	應收賬款和其他應收款	12	18,502,372	26,301,826
Contract assets	合約資產		348,002	—
Bank deposits and cash	銀行存款及現金	13	141,944,589	99,242,432
			168,645,943	134,966,279
Current liabilities	流動負債			
Deferred government grants	遞延政府補助	14	97,320	734,349
Contract liabilities	合約負債	15	23,420,950	21,618,010
Other payables and accruals	其他應付賬款及應計費用		4,362,192	5,105,433
Provision for staff gratuities	員工約滿酬金準備	16	2,834,713	4,458,533
			30,715,175	31,916,325
Net current assets	流動資產淨值		137,930,768	103,049,954
Total assets less current liabilities	資產總值減流動負債		217,436,206	178,508,434

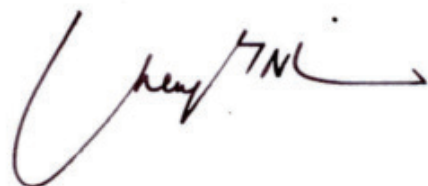
STATEMENT OF FINANCIAL POSITION 財務狀況表

At 31 March 2023 於二零二三年三月三十一日

		Notes 附註	2023 HK\$ 港幣	2022 HK\$ 港幣
Reserves	儲備	17		
Accumulated surpluses	累計盈餘		—	—
General reserve	一般儲備		87,000,000	83,000,000
Designated reserve	指定儲備		128,488,616	93,595,071
Investment revaluation reserve	投資重估儲備		(1,225,900)	(308,200)
Total reserves	儲備總額		214,262,716	176,286,871
Non-current liabilities	非流動負債			
Deferred government grants	遞延政府補助	14	—	97,320
Provision for staff gratuities	員工約滿酬金準備	16	3,173,490	2,124,243
			3,173,490	2,221,563
			217,436,206	178,508,434

The financial statements on pages 74 to 123 were approved and authorised for issue by the Council members and are signed on its behalf by:

本局成員批准並授權刊載於第74至123頁之財務報表，並由下列人士代表簽署：



Chairman
主席



Executive Director
總幹事

STATEMENT OF CHANGES IN RESERVES

儲備變動表

For the year ended 31 March 2023 截至二零二三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 2021	於二零二一年四月一日	—	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 expense for the year	本年度其他全面收益	—	—	—	(2,775,300)	(2,775,300)
Total comprehensive income (expense) 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
Surplus for the year	本年度盈餘	38,893,545	—	—	—	38,893,545
Other comprehensive expense for the year	本年度其他全面收益	—	—	—	(917,700)	(917,700)
Total comprehensive income for the year	本年度全面收益合計	38,893,545	—	—	(917,700)	37,975,845
Transfer from accumulated surpluses for the year	本年度自累計盈餘轉撥	(38,893,545)	4,000,000	34,893,545	—	—
At 31 March 2023	於二零二三年三月三十一日	—	87,000,000	128,488,616	(1,225,900)	214,262,716

STATEMENT OF CHANGES IN RESERVES 儲備變動表

For the year ended 31 March 2023 截至二零二三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 instruments 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 2023 截至二零二三年三月三十一日止年度

	Notes 附註	2023 HK\$ 港幣	2022 HK\$ 港幣
Surplus for the year	本年度盈餘	38,893,545	29,876,339
Adjustments for:	調整項目：		
Depreciation	折舊	1,843,903	1,941,544
Interest income	利息收入	(4,135,366)	(2,288,827)
Dividend income on equity instruments	權益工具股息收益	(489,600)	(291,450)
Unrealised foreign exchange gain	未實現匯兌收益	(165,290)	(484,198)
Operating cash flows before movements in working capital	營運資金變動前的經營現金流量	35,947,192	28,753,408
Decrease (increase) in accounts and other receivables	應收賬款和其他應收款減少(增加)	6,333,523	(10,492,980)
Increase in contract assets	合約資產增加	(348,002)	—
Decrease in deferred government grants	遞延政府補助減少	(734,349)	(1,141,790)
Increase (decrease) in contract liabilities	合約負債增加(減少)	1,802,940	(4,529,947)
(Decrease) increase in other payables and accruals	其他應付賬款和應計費用(減少)增加	(743,241)	1,106,050
Decrease in provision for staff gratuities	員工約滿酬金準備減少	(574,573)	(375,504)
NET CASH FROM OPERATING ACTIVITIES	經營活動所得的現金淨額	41,683,490	13,319,237
INVESTING ACTIVITIES	投資活動		
Payment for purchase of fixed assets	購入固定資產付款	(2,159,660)	(1,278,082)
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	9,395,937	11,672,862
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	(5,388,157)	(19,479,938)
Payment for purchase of equity instruments at FVTOCI	購入按公平值計入其他全面收益之權益工具	(6,969,600)	—
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	(117,942,107)	(59,746,861)
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	59,746,861	47,494,253
Interest received	已收利息	5,650,547	148,011
Dividend received	已收股息	489,600	291,450
NET CASH USED IN INVESTING ACTIVITIES	投資活動使用的現金淨額	(57,176,579)	(20,898,305)

STATEMENT OF COMPREHENSIVE INCOME 現金流量變動表

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

		Notes 附註	2023 HK\$ 港幣	2022 HK\$ 港幣
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物減少淨額		(15,493,089)	(7,579,068)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	年初現金及現金等價物		39,495,571	47,074,639
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	年末現金及現金等價物	13	24,002,482	39,495,571

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三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 2023 截至二零二三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 1 April 2022 for the preparation of the financial statements:

Amendments to HKFRS 3 Amendment to HKFRS 16	Reference to the Conceptual Framework Covid-19-Related Rent Concessions beyond 30 June 2021
Amendments to HKAS 16	Property, Plant and Equipment – Proceeds before Intended Use
Amendments to HKAS 37	Onerous Contracts – Cost of Fulfilling a Contract
Amendments to HKFRSs	Annual Improvements to HKFRSs 2018 – 2020

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，該等修訂在二零二二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3號之修訂 香港財務報告準則第16號之修訂	參考概念框架 二零二一年六月三十日以後之 新型冠狀病毒肺炎相關租金減讓
香港會計準則第16號之修訂	物業、廠房及設備：於作 擬定用途前之所得款項
香港會計準則第37號之修訂	虧損性合約 – 履行合約之 成本
香港財務報告準則之修訂	香港財務報告準則 二零一八年至 二零二零年之年度改進

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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

New and amendments to HKFRSs in issue but not yet effective

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

HKFRS 17 Amendments to HKFRS 10 and HKAS 28	Insurance Contracts ¹ Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ³
Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback ⁴
Amendments to HKAS 1	Classification of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretation 5 (2020) ⁴
Amendments to HKAS 1 Amendments to HKAS 1 and HKFRS Practice Statement 2	Non-current Liabilities with Covenants ⁴ Disclosure of Accounting Policies ¹
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements ⁴
Amendments to HKAS 8 Amendments to HKAS 12	Definition of Accounting Estimates ¹ Deferred Tax related to Assets and Liabilities arising from a Single Transaction ¹
Amendments to HKAS 12	International Tax Reform – Pillar Two Model Rules ²

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

² Effective for annual periods beginning on or after 1 January 2023 (except for HKAS 12 paragraphs 4A and 88A which are immediately effective upon issue of the amendments)

³ Effective for annual periods beginning on or after a date to be determined

⁴ Effective for annual periods beginning on or after 1 January 2024

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10號 及香港會計準則第28號 之修訂	保險合約 ¹ 投資者與其聯營公司或合營企業 之間出售或注入資產 ³
香港財務報告準則第16號 之修訂	售後租回的租賃負債 ⁴
香港會計準則第1號之修訂	將負債分類為流動或非流動及香港詮釋第5號(二零二零年)的 相關修訂 ⁴
香港會計準則第1號之修訂 香港會計準則第1號及 香港財務報告準則作業準則 第2號之修訂	附帶契諾的非流動負債 ⁴ 會計政策之披露 ¹
香港會計準則第7號及 香港財務報告準則第7號 之修訂	供應商融資安排 ⁴
香港會計準則第8號之修訂 香港會計準則第12號之修訂	會計估計之定義 ¹ 與單一交易產生之資產及負債 有關之遞延稅項 ¹
香港會計準則第12號之修訂	國際租稅變革 – 支柱二規則範本 ²

¹ 於二零二三年一月一日或之後開始的年度期間生效

² 於二零二三年一月一日或之後開始的年度期間生效(除香港會計準則第12號4A及88A段於發行修正案後即時生效)

³ 於待定日期或之後開始的年度期間生效

⁴ 於二零二四年一月一日或之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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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之金融資產。

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之金融資產。

所有其他金融資產於其後透過損益按公允價值列賬。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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、注銷或屆滿時，終止確認金融負債。被終止確認的金融負債的賬面值與已付及應付代價間的差額於損益內確認。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

4. Key Source of Estimation Uncertainty

In the application of the Council's accounting policies, which are described in note 3, the management are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and 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 2023 截至二零二三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	2023 HK\$ 港幣	2022 HK\$ 港幣
Accreditation services fees	評審服務費	64,803,722	60,518,571
Advisory services fees	諮詢服務費	12,561,842	13,660,937
Consultancy services fees	顧問服務費	11,601,980	7,311,600
Qualifications and other assessment fees	資歷及其他評估費	21,620,660	17,564,984
Qualifications registry fees	資歷名冊費	4,553,897	4,643,219
Total	總額	115,142,101	103,699,311
Timing of revenue recognition	收益確認時點	2023 HK\$ 港幣	2022 HK\$ 港幣
At a point in time	於時間點	33,222,640	24,876,584
Overtime	於時間段	81,919,461	78,822,727
Total	總額	115,142,101	103,699,311

(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 2023 are HK\$23,420,950 (2022: HK\$21,618,010) 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

於二零二三年三月三十一日，分配至剩餘未履行義務的交易價格為港幣23,420,950元（二零二二年：港幣21,618,010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 2023 截至二零二三年三月三十一日止年度

6. Investment Income

		2023 HK\$ 港幣	2022 HK\$ 港幣
Interest income	利息收入	4,135,366	2,288,827
Dividend income from equity instruments	權益工具股息收益	489,600	291,450
		4,624,966	2,580,277

6. 投資收入

7. Other Income

		2023 HK\$ 港幣	2022 HK\$ 港幣
Review of non-QF Accreditation	非資歷評估服務審閱費	2,951	9,060
Miscellaneous income	其他收入	289,876	524,387
		292,827	533,447

7. 其他收入

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三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):

		2023 HK\$ 港幣	2022 HK\$ 港幣
Staff costs	員工成本		
– Salaries, wages and other benefits	– 薪金、工資及其他福利	59,532,809	59,921,625
– Contributions to Mandatory Provident Funds	– 強制性公積金供款	1,468,784	1,521,791
		61,001,593	61,443,416
Auditor's remuneration	核數師酬金	195,850	179,950
Depreciation	折舊	1,843,903	1,941,544
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	(1,681,850)	(1,919,755)

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):

		2023 HK\$ 港幣	2022 HK\$ 港幣
Staff costs	員工成本		
– Salaries, wages and other benefits	– 薪金、工資及其他福利	59,532,809	59,921,625
– Contributions to Mandatory Provident Funds	– 強制性公積金供款	1,468,784	1,521,791
		61,001,593	61,443,416
Auditor's remuneration	核數師酬金	195,850	179,950
Depreciation	折舊	1,843,903	1,941,544
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	(1,681,850)	(1,919,755)

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 2023 截至二零二三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 2021	於二零二一年四月一日	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
Additions	添置	-	-	2,159,660	2,159,660
Disposals	處置	-	(366,220)	-	(366,220)
At 31 March 2023	於二零二三年三月三十一日	31,083,553	6,777,230	18,901,210	56,761,993
ACCUMULATED DEPRECIATION	累計折舊				
At 1 April 2021	於二零二一年四月一日	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
Charge for the year	本年度折舊	-	100,133	1,743,770	1,843,903
Eliminated on disposal	因處置撇銷	-	(366,220)	-	(366,220)
At 31 March 2023	於二零二三年三月三十一日	31,083,553	6,619,364	16,101,385	53,804,302
NET BOOK VALUE	賬面淨值				
At 31 March 2023	於二零二三年三月三十一日	-	157,866	2,799,825	2,957,691
At 31 March 2022	於二零二二年三月三十一日	-	257,999	2,383,935	2,641,934

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

11. Investments

11. 投資

		2023 HK\$ 港幣	2022 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	68,655,027	72,546,767
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	15,743,700	9,691,800
		84,398,727	82,238,567
Analysed as:	分析為：		
Non-current	非流動	76,547,747	72,816,546
Current	流動	7,850,980	9,422,021
		84,398,727	82,238,567
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	59,943,968	70,050,914

12. Accounts and Other Receivables

12. 應收賬款和其他應收款

		2023 HK\$ 港幣	2022 HK\$ 港幣
Accounts receivable	應收賬款	14,329,342	20,916,674
Other receivables	其他應收款	666,648	526,066
Interest receivable	應收利息	1,563,530	3,029,461
Deposits	按金	434,900	414,900
Prepayments	預付款	1,507,952	1,414,725
		18,502,372	26,301,826

As at 1 April 2021, accounts receivable from contracts with customers amounted to HK\$13,419,472.

As at 31 March 2023, included in the Council's accounts receivable balance are debtors with aggregate carrying amount of HK\$4,759,948 (2022: HK\$6,148,973) which are past due as at the reporting date. Out of the past due balances, HK\$nil (2022: HK\$19,200) 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 2023 are set out in note 19.

於二零二一年四月一日，來自與客戶簽訂合約的應收賬款為港幣13,419,472元。

於二零二三年三月三十一日，本局應收賬款餘額中包括債務人截至報告日逾期未付賬款總額為港幣4,759,948元（二零二二年：港幣6,148,973元）。在過去的到期餘額中，港幣零元（二零二二年：港幣19,200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。

截至二零二三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 2023 截至二零二三年三月三十一日止年度

13. Bank Deposits and Cash

		2023 HK\$ 港幣	2022 HK\$ 港幣
Deposits with banks	銀行定期存款	128,094,346	64,749,494
Cash at bank and other financial institutions and in hand	現金及銀行或其他財務機構存款	13,850,243	34,492,938
Bank deposits and cash in the statement of financial position	財務報表所示的銀行存款及現金	141,944,589	99,242,432
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	(117,942,107)	(59,746,861)
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	24,002,482	39,495,571

13. 銀行存款及現金

14. Deferred Government Grants

		2023 HK\$ 港幣	2022 HK\$ 港幣
Balance as at 1 April	於四月一日的結餘	831,669	1,973,459
Recognised as income during the year	年內已確認為收入	(734,349)	(1,141,790)
Balance as at 31 March	於三月三十一日的結餘	97,320	831,669
Less: Amount shown under current liabilities	減：流動負債項下所包括的金額	(97,320)	(734,349)
Amount shown under non-current liabilities	非流動負債項下所包括的金額	-	97,320

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 2023 截至二零二三年三月三十一日止年度

15. Contract Liabilities

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

		2023 HK\$ 港幣	2022 HK\$ 港幣
Accreditation services fees	評審服務費	13,537,607	12,620,160
Consultancy services fees	顧問服務費	733,500	542,500
Qualifications assessment fees	資歷評估費	4,612,909	3,734,518
Qualifications registry fees	資歷名冊費	4,188,932	4,720,832
		23,072,948	21,618,010

As at 1 April 2021, contract liabilities amounted to HK\$26,147,957.

於二零二一年四月一日，合約負債金額為港幣26,147,957元。

		2023 HK\$ 港幣	2022 HK\$ 港幣
Revenue recognised that was included in the contract liabilities balance at the beginning of the year	計入年初合同負債的餘額確認收入	19,003,827	24,526,044

16. Provision for Staff Gratuities

16. 員工約滿酬金準備

		2023 HK\$ 港幣	2022 HK\$ 港幣
Balance as at 1 April	於四月一日結餘	6,582,776	6,958,279
Provision made	提撥準備	4,828,653	4,679,038
Provision utilised	已用準備	(5,403,226)	(5,054,541)
Balance as at 31 March	於三月三十一日結餘	6,008,203	6,582,776
Less: Amount shown under current liabilities	減：流動負債項下所包括的金額	(2,834,713)	(4,458,533)
Amount shown under non-current liabilities	非流動負債項下所包括的金額	3,173,490	2,124,243

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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 instruments 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 2023 截至二零二三年三月三十一日止年度

19. Financial Instruments

Categories of financial instruments

		2023 HK\$ 港幣	2022 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	227,594,036	196,676,300
Equity instruments 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	15,743,700	9,691,800
		243,337,736	206,368,100
Financial liabilities	金融負債		
Amortised cost	已攤銷成本	1,802,873	2,784,221

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(續)

金融工具的類別

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 2023 截至二零二三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	
		2023 HK\$ 港幣	2022 HK\$ 港幣
United States dollars ("USD")	美元	72,819,878	62,843,939

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	
		2023 HK\$ 港幣	2022 HK\$ 港幣
United States dollars ("USD")	美元	72,819,878	62,843,939

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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三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

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 35% and 80% (2022: 34% and 78%) 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35%及80%（二零二二年：34%及78%）。

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。

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For the year ended 31 March 2023 截至二零二三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

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	Accounts receivable 應收賬款	Other financial assets 其他金融資產
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	Lifetime ECL – not credit-impaired 整個存續期內預期信貸損失 – 信貸未減值	12m ECL 12個月內預期信貸損失
High risk 高風險	There have been significant increases in credit risk since initial recognition through information developed internally 自依據內部信息初始確認以來，信貸風險顯著增加	Lifetime ECL – not credit-impaired 整個存續期內預期信貸損失 – 信貸未減值	Lifetime ECL – not credit-impaired 整個存續期內預期信貸損失 – 信貸未減值
Loss 損失	There is evidence indicating the asset is credit-impaired 有證據表明該資產信貸已減值	Lifetime ECL - credit-impaired 整個存續期內預期信貸損失 – 信貸已減值	Lifetime ECL - credit-impaired 整個存續期內預期信貸損失 – 信貸已減值
Write-off 注銷	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	Amount is written off 金額已注銷	Amount is written off 金額已注銷

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：

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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:

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：

	Notes 附註	Internal credit rating 內部信貸評級	12-month or lifetime ECL 12個月內預期信貸損失或 整個存續期內預期信貸損失	Gross carrying amount 賬面總額	
				2023 HK\$ 港幣	2022 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)	14,329,342	20,916,674
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	2,665,078	3,970,427
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	68,655,027	72,546,767
Bank deposits 銀行存款	13	Low risk 低風險	12m ECL 12個月內預期信貸損失	141,928,723	99,221,942

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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 金融資產	Fair value as at 公允價值於		Fair value hierarchy 公允價值層級	Valuation technique and key input 估值方法及主要輸入數據
	2023 HK\$ 港幣	2022 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	15,743,700	9,691,800	Level 1 第一層	Quoted bid price in an active market 活躍市場所報買入價

There were no transfers in different levels of the fair value hierarchy during the years ended 31 March 2023 and 2022.

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求或三個月內償還。本局成員認為，金融負債賬面值和根據本局最早日償還未折現現金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)。

截至二零二三及二零二二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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

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.

		2023		2022	
		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	68,655,027	59,943,968	72,546,767	70,050,914

20. Related Party Transactions

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

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

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

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)

- (ii) 按非經常性基準以公允價值計量的本局金融資產(須要披露其公允價值)：

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

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。

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：

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

20. Related Party Transactions (continued)

(i) Honorarium to Council members in the capacity of

		2023 HK\$ 港幣	2022 HK\$ 港幣
Non-local Council members	非本地成員	260,000	260,000

Local Council members are not remunerated.

本局董事會本地成員並不收取酬金。

(ii) Key management personnel remuneration

		2023 HK\$ 港幣	2022 HK\$ 港幣
Salaries and other emoluments	薪金及其他酬金	8,300,849	7,813,921
Retirement scheme contributions	退休計劃供款	54,000	54,000
		8,354,849	7,867,921

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

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) During the year ended 31 March 2023, approximately 24% (2022: 22%) of the Council's total income are derived from services provided to the HKSAR Government, and approximately 12% (2022: 15%) of it are derived from services provided to other government-related entities. All the services are conducted in the normal course of business and in accordance with the Council's fee charging policy and fee schedule as prescribed by the Ordinance.

- (iii) 截至二零二三年三月三十一日止年度，在本局的總收入中，約24%(二零二二年：22%)來自向政府提供服務，約12%(二零二二年：15%)來自向其他政府相關實體提供服務。所有服務均屬正常業務運作，並已按照本局的費用徵收政策及條例訂明的費用一覽表徵收費用。

20. 關聯方交易(續)

(i) 本局成員以以下職分所收取酬金

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

20. Related Party Transactions (continued)

- (iv) Effective from 1 September 2011, the Council has entered into a lease with the HKSAR Government and rented a vacant school premises in Siu Sai Wan Estate, Chai Wan, Hong Kong at a charge of \$1 per month as its office.
- (v) During the year ended 31 March 2023, the HKSAR Government also provided funding support of HK\$4,700,000 (2022: HK\$4,700,000) for the daily maintenance and regular upgrading of the QR.

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) 截至二零二三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(二零二二年：港幣4,700,000元)。

ANALYSIS OF EXPENDITURE

支出分析

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

		2023 HK\$ 港幣	2022 HK\$ 港幣
	員工成本		
Salaries	薪金	53,036,836	53,447,706
Allowances and other staff costs	津貼及其他員工成本	7,964,757	7,995,710
		61,001,593	61,443,416
ADMINISTRATIVE EXPENSES	行政費用		
Auditor's remuneration	核數師酬金	195,850	179,950
Bank charges	銀行手續費	11,736	10,706
Cleaning	清潔費	587,046	581,019
Community relations	社區關係	27,210	5,965
Consultancy fees	顧問費	400,105	912,686
Depreciation	折舊	1,843,903	1,941,544
Foreign exchange loss	匯兌損失	28,925	19,789
Incidental expenses	雜項支出	121,350	79,270
Insurance	保險費	296,875	295,040
Legal advisory fees	法律諮詢費	84,500	565,050
Membership fee	會員費	97,977	108,104
Overseas visits and conferences	海外出訪和會議	17,608	901
Periodicals, newspapers and books	期刊、報紙和書本	30	1,340
Photocopying	影印費	33,235	30,924
Postage	郵費	47,947	41,416
Printing	印刷費	68,000	64,300
Publicity	宣傳費	675,509	550,187
Recruitment and training	招聘及培訓	160,450	51,090
Rent and rates	租金和差餉	402,888	280,522
Repairs and maintenance	維修及保養費	824,243	688,342
Securities transaction charges	證券買賣費用	13,227	1,457
Security	保安費	378,668	389,964
Stationery and consumables	文具和消耗品	368,023	542,497
Telephone and facsimile	電話和傳真費用	597,196	460,549
Tools and equipment	工具和設備	4,207,885	3,799,987
Transport and travelling	交通費	77,952	80,929
Utilities	水、電費	271,217	212,088
Work related research	工作相關調研	80,000	84,650
		11,919,555	11,980,266

ANALYSIS OF EXPENDITURE 支出分析

For the year ended 31 March 2023 截至二零二三年三月三十一日止年度

		2023 HK\$ 港幣	2022 HK\$ 港幣
DIRECT ACCREDITATION/CONSULTANCY COSTS	直接評審／顧問成本		
Accreditation costs	評審成本	6,074,997	4,035,417
Consulting costs	顧問成本	3,118,276	923,363
Qualifications Register costs	資歷名冊成本	2,795,109	2,892,186
Others	其他	1,148,121	1,219,386
		13,136,503	9,070,352
COUNCIL MEETING AND COMMITTEE EXPENSES	本局會議及委員會支出		
Air passages	機票	173,626	—
Honorarium payments	酬金付款	260,000	260,000
Hotel accommodation	酒店住宿費	35,715	—
Working lunches and dinners	公務午飯和晚飯支出	2,303	6,000
Subsistence allowance	零用金	2,600	—
Transport and miscellaneous expenses	交通費和雜費	68,803	18,452
		543,047	284,452
TOTAL EXPENDITURE	支出總額	86,600,698	82,778,486

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 role 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 role 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向評審局大會提出建議。
- (e) 在資歷及評審委員會職權範圍內，就其他相關事宜向評審局大會提交建議。

APPENDIX 附錄

Finance Committee (FC)

Terms of Reference

- (a) To consider and recommend, for the Council's 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) 商討香港學術及職業資歷評審局(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,包括投資回報及收費政策,並向評審局大會提出建議。
- (d) 收取、商討及對核數師審核的財務報表提出建議,並提交評審局大會通過。
- (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) 定期檢討評審局的財務及會計相關的內部監控。
- (h) 在財務委員會職權範圍內,就其他相關事宜向評審局大會提出建議。

APPENDIX 附錄

Personnel and Administration Committee (PAC)

Terms of Reference

- (a) To keep under review the staffing structure of the Secretariat.
- (b) To monitor human resources policies and practices of the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) 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 matters and 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 will 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) 監察香港學術及職業資歷評審局(評審局)的人力資源政策及制度，尤其員工的發展和培訓、薪酬待遇及福利事宜，並在有需要時提出修訂建議。
- (c) 根據年度表現評價及發展評審的結果，研究員工的薪酬調整。
- (d) 適時檢討秘書處的行政方面事宜及效率。
- (e) 在人事及行政委員會職權範圍內，就其他相關事宜向評審局大會提出建議。

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。

APPENDIX 附錄

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
香港學術及職業資歷評審局

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