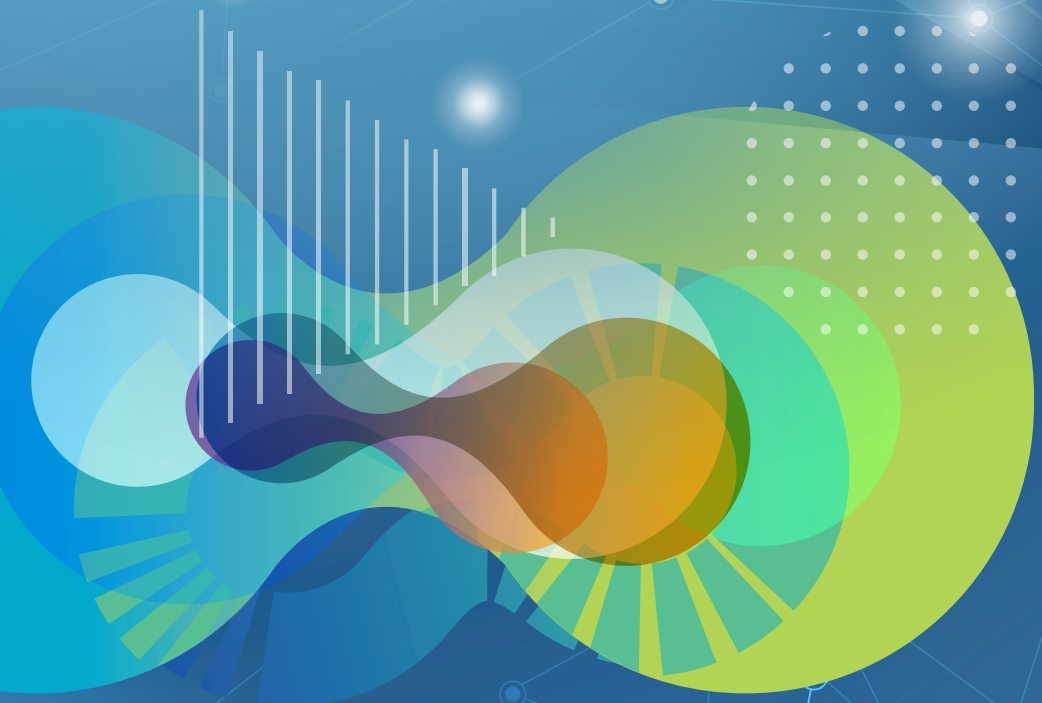
香港學術及職業資歷評審局
Hong Kong Council for Accreditation of
Academic & Vocational Qualifications

Defining Standards
Appreciating Diversity



Annual Report
2017/18 年報

Mission

HKCAAVQ safeguards the credibility of qualifications under the Qualifications Framework and enhances the quality of education and training in Hong Kong through provision of efficient and effective quality assurance services.

使命

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

Vision

HKCAAVQ aims to be a nationally and globally recognised independent quality assurance body in education and training, dedicated to high quality accreditation, assessment and consultancy services.

願景

評審局致力成為全國與世界公認的獨立質素保證機構，為教育及培訓界別提供優質的評審、評核和顧問服務。

This annual report covers the reporting year from 1 April 2017 to 31 March 2018 in the text and the financial report unless stated otherwise.
除特別註明，本年報之內文及財務報告涵蓋2017年4月1日至2018年3月31日的報告年度。

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Highlights of the Year
年度剪影

07.2017 - 08.2017

Sharing Workshop on Development of SCS-based Programmes and Use of QF Credit under the HKQF
「能力為本」課程及資歷學分應用分享會



A total of three workshops were organised to share with education and training providers how UoCs could be effectively used and how to assign QF credits to SCS-based programmes.

評審局一共舉辦了三場分享會，與教育及培訓機構分享如何有效運用「能力單元」，以及如何為「能力為本」課程訂定資歷學分。

19.05.2017

Operators Briefing cum Specialists Appointment Ceremony
評審局營辦者簡報會暨專家委任典禮



評審局於2017年5月首次舉辦營辦者簡報會暨專家委任典禮，約300名持份者出席活動，包括政府代表、課程營辦者以及評審局專家。是次活動為課程營辦者、評審局專家和評審局提供平台進行交流及聯誼。

HKCAAVQ organised the Operators Briefing cum Specialists Appointment Ceremony for the first time in May 2017. Attended by some 300 representatives from the Government, operators and specialists, the event had successfully provided a platform for useful exchange and networking between Operators, Specialists and HKCAAVQ.



17.08.2017

Focus Group Meetings on Revised Guidance Notes on Substantial Change to Accreditation Status
聚焦小組會議商討《評審資格的重大修改須知》之修訂

Two focus group meetings were held to collect views from academic and vocational operators on the proposed refinement of the respective Guidance Notes and the streamlined process for handling substantial change applications. Feedback collected was used for refining the Guidance Notes, which were subsequently published on HKCAAVQ's website in September 2017.



評審局舉辦了兩次聚焦小組會議，以收集學術及職業培訓的課程營辦者之意見，以改進《評審資格的重大修改須知》及簡化處理重大修改的申請程序。所收集之意見已用作修訂《評審資格的重大修改須知》，該須知於2017年9月在評審局網站發佈。

Highlights of the Year

年度剪影

05.09.2017

Public Consultation Session for the Review of Generic Level Descriptors of the Hong Kong Qualifications Framework
香港資歷架構《資歷級別通用指標》檢討之公眾諮詢會

The public consultation session on the refined GLD and the draft Practical Tools was well attended by more than 220 representatives from academic and vocational operators, the enterprise sector, as well as standard setters and evaluators. The public consultation exercise was concluded in October 2017. The refined GLD and Practical Tools were submitted to EDB, and subsequently released by EDB in May 2018.

評審局就香港資歷架構《資歷級別通用指標》修訂本及草擬的參考工具舉辦公眾諮詢會，超過220名學術及職業培訓的課程營辦者代表、企業代表及標準制定者和評估人員出席。《資歷級別通用指標》修訂本及參考工具已於2017年10月完成和提交教育局，並由教育局於2018年5月公佈。



19.10.2017

MoU with CPE / SSG Singapore
評審局與新加坡未來技能局 (SSG) 轄下私立教育理事會 (CPE) 續簽諒解備忘錄



HKCAAVQ renewed the Memorandum of Understanding (MoU) with SkillsFuture Singapore (SSG)'s Committee for Private Education (CPE) in October 2017. The ceremony was officiated by Ms Dorte Kristoffersen, Executive Director of HKCAAVQ, and Mr Brandon Lee, Director General (Private Education) of SSG's CPE.

評審局於2017年10月與新加坡未來技能局(SSG)轄下私立教育理事會(CPE)再次簽訂諒解備忘錄。簽訂儀式由時任評審局總幹事Dorte Kristoffersen女士與新加坡未來技能局(SSG)轄下私立教育理事會(CPE)理事長李天文先生主持。

26,27,29.09.2017

Programme Area Accreditation with the Employees Retraining Board
僱員再培訓局進行學科範圍評審

ERB undertook its first Programme Area Accreditation (PAA) exercise in September 2017 and was granted the PAA status in the programme area "Catering, Food and Beverage Services" at QF Level 3.

評審局於2017年9月首次為僱員再培訓局進行學科範圍評審，其「餐飲及食品服務」範疇已通過學科範圍評審，並獲評定為資歷架構第3級。



Highlights of the Year
年度剪影

19-20.10.2017

Quality Beyond Boundaries Group (QBBG) Meeting

HKCAAVQ for the first time hosted the annual QBBG meeting in Hong Kong following the Group's formation in 2014. The theme of meeting is "Internationalisation of Higher Education in the 21st Century". With the presentations made by representatives of 6 member agencies overseas and 6 local and international institutions, the participants received updates on the latest developments in quality assurance, good practices and new opportunities for closer collaborations.

「質素無邊界」自2014年成立，評審局於2017年10月首次舉辦其年度會議。會議的主題為「廿一世紀下高等教育國際化」。六間海外成員機構及六間本地和國際院校的代表於會議上發表演說，與會者從中獲悉有關質素保證、良好作業操式的最新資訊，以及新機遇以促進更緊密的合作。



14,16.11.2017

Focus Group Meeting on Review of Summary Reports and Planned Publication of Full Reports
聚焦小組會議商討現行發佈評審報告摘要的安排及擬發佈評審報告之安排

Focus group meetings were held in November 2017 to share our findings of the review of publication of summary reports and collect feedback from academic and vocational operators on the proposed arrangement for publication of full reports. Feedback collected was consolidated for consideration in the implementation of publication of full reports.

評審局於2017年11月舉行聚焦小組會議，與學術和職業培訓的課程營辦者分享有關檢討發佈評審報告摘要的調查結果，亦同時收集與會者對發佈評審報告之安排的意見。所收集的意見已被整理，在發佈評審報告之執行上作考慮。



24.11.2017

FSTE Conference
自資高等教育聯盟會議



HKCAAVQ joined the Federation for Self-financing Tertiary Education (FSTE) as associate organiser to stage the FSTE Conference 2017: Innovative Learning and Teaching. Executive Director of HKCAAVQ made a welcoming remarks to attending guests as well as representatives from various institutions in the post-secondary education sector.

評審局以協辦單位的身份，協辦2017年自資高等教育聯盟會議：創新的學與教。評審局總幹事在會議上致辭，歡迎出席會議之嘉賓及各專上院校代表。

12.01.2018

MoU with CEAIE
評審局與CEAIE簽訂諒解備忘錄

Executive Director of HKCAAVQ signed the first Memorandum of Understanding (MoU) with the China Education Association for International Exchange (CEAIE) in Beijing in January 2018.

The signing of the MoU is a milestone that marks the joint efforts and commitment of HKCAAVQ and CEAIE in strengthening mutual understanding and collaboration in the field of quality assurance, with a focus on accreditation of non-local programmes as well as sharing of specialists.



評審局時任總幹事於2018年1月，與中國教育國際交流協會，在北京簽訂了首份諒解備忘錄。

簽訂諒解備忘錄對評審局與協會而言，象徵雙方致力在質素保證範疇上，尤其是對非本地課程的評審和共享專家等事宜上，積極進行交流和合作。

11-12.12.2017

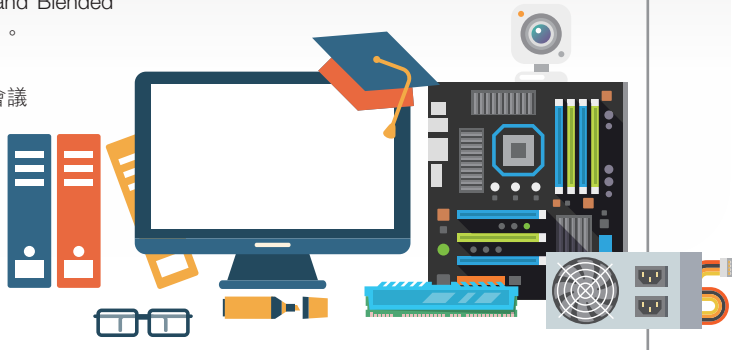
OBHE Global Forum

Dr Joe Hong, Registrar of HKCAAVQ, delivered a presentation at the OBHE Global Forum, themed "Ready or Not? The Role of Online and Blended Learning in Higher Education" in London in December 2017.

Dr Hong was one of the panelists at the Quality Assurance Panel, which focused on how to handle cross-border online learning and enhancing quality assurance through inter-agency cooperation.

OBHE Global Forum於2017年12月在英國倫敦舉行，評審局評審主任(學術評審及評核)康慶祥博士於論壇上演說，題為「Ready or Not? The Role of Online and Blended Learning in Higher Education」。

康慶祥博士於論壇中的小組會議上，就跨境網上學習、質素保證機構之間相互合作以提升質素保證工作等議題，發表意見。



13.03.2018

HKCAAVQ Chairman speaks at IABEE International Seminar on Quality of Engineers in Jakarta
評審局主席於印尼雅加達出席工程師品質國際研討會



Ir Dr Alex Chan, HKCAAVQ Chairman, was invited as one of the international speakers at the Indonesian Accreditation Board for Engineering Education (IABEE) International Seminar on Quality of Engineers in Jakarta, Indonesia on 13 March, 2018. On behalf of HKCAAVQ, Dr Chan, also the former Chair of International Professional Engineers Agreement (2014-2017), delivered a presentation titled "Education and Training in Hong Kong and the Region" during the panel discussion at the seminar.

評審局主席陳兆根博士早前獲印尼工程教育認證局(Indonesian Accreditation Board for Engineering Education (IABEE))邀請，於2018年3月13日前往印尼雅加達出席工程師品質國際研討會(International Seminar on Quality of Engineers)並擔任講者。陳博士於2014至2017年間曾擔任專業工程師資格互認協議(International Professional Engineers Agreement)主席，他亦於會上代表評審局介紹香港的教育與培訓制度。

12-16.03.2018

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



The first Professional Training Workshop in Quality Assurance of HKCAAVQ was successfully held in Hong Kong with 25 participants coming from local and overseas institutions, operators and sister agencies. This workshop, being first of its kind in the region, was developed to share HKCAAVQ's experience and expertise in quality assurance and accreditation, as well as creating an exchange platform for quality assurance practitioners and professionals.

評審局首屆「質素保證專業培訓工作坊」於香港成功舉行，25名參加者分別來自本地和海外的院校、課程營辦者及質素保證機構。此工作坊首度於本地區推出，旨在分享評審局在質素保證與評審的經驗和專業知識，同時為質素保證從業員及專業人員提供交流的機會。

Chairman's Message
主席序言



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

Year 2017/18 is another fruitful one for HKCAAVQ and I am delighted to share our accomplishments with you all.

Hong Kong Qualifications Framework (HKQF) is celebrating its decade of successful implementation and development since its establishment in 2008. With our statutory roles as the Accreditation Authority and Qualifications Register Authority, HKCAAVQ vows to continue our support for the development of HKQF in more years to come.

Hong Kong is an international city and famed for its global vision. HKCAAVQ positions itself as one of the established quality assurance (QA) agencies in the region. To upkeep our edge in tandem with the fast-changing environment, we strive to carry on in seeking continuous improvements in our accreditation work, and in our wide range of services to stakeholders, and the community at large.

對香港學術及職業資歷評審局(評審局)而言，2017-18年度是豐盛的一年。在此我很高興與大家分享評審局今年的工作成果。

香港資歷架構自2008年開始推行，今年昂然踏入十周年誌慶。過去十載，資歷架構成功推行及發展，成績令人鼓舞。評審局作為資歷架構下的評審當局及資歷名冊當局，在未來的日子，定必積極支持和配合資歷架構的發展。

香港以位列國際城市之一，並擁有國際視野自豪。評審局作為區內一所具備實力及聲譽的質素保證機構，為維持優勢，以應對急速轉變的環境，我們在評審工作及各項服務方面，都銳意持續提升質素，不斷求進，惠澤社群。

As the Accreditation Authority, HKCAAVQ defines standards for accrediting learning programmes and their operators. HKCAAVQ is committed to bringing our accreditation standards up to date and benchmarking with internationally accepted processes and good practices. Three years ago, we decided to embark on a review of our accreditation standards. After much research and rounds of consultations, we are pleased to announce that we have promulgated the Revised Accreditation Standards under the Four-stage Quality Assurance Process in January 2018. This is a new chapter in the history of HKCAAVQ.

作為評審當局，評審局就課程及營辦者評審制定標準，讓營辦者有標準可依循。評審局致力確保評審標準與時並進，與國際接軌。三年前，評審局決定檢討評審標準，從審慎研究，以至幾番諮詢持份者，評審局終於在2018年1月正式通過及公布「四階段質素保證程序評審標準修訂本」。這為評審局的歷史揭開新的一頁。

Apart from defining standards, HKCAAVQ appreciates diversity, which is reflected by the vibrant development of the VPET (Vocational and Professional Education and Training) sector. Diversity is also demonstrated by the means of learning, and online and blended learning in particular has become an emerging trend as technology advances. In respond to this, HKCAAVQ has in 2018 launched its online programme accreditation service, for both local and non-local programmes seeking recognition under the HKQF. Many stakeholders are excited about the launch of this new service. In this regard, we are taking a step forward by reaching out to new and existing operators and facilitating the development in this area.

除了制訂標準，評審局明白教育及培訓界別日趨多元化，其中職業專才教育的發展特別蓬勃。此外，科技日新月異，學習模式變得多樣化，尤其網上學習和混合式教學，已是大勢所趨。有見及此，評審局已於2018年推出網上課程評審服務，為有意獲得香港資歷架構認可的本地及非本地課程提供評審服務。評審局亦喜見不少持份者對新服務感到雀躍。為此，評審局正積極與現有和新營辦者溝通，以協助推動這方面的發展。

No one can whistle a symphony and it takes a whole orchestra to play it. I would like to take this opportunity to express my sincere gratitude to our Council Members for their dedicated service over the past year, as well as our wide range of stakeholders, including the Education Bureau, sister QA agencies and programme operators, for their relentless support. My genuine appreciation also goes to the Secretariat staff who support the operations and development of HKCAAVQ, stand ready to face changes and challenges, and are always committed to pursuing our mission to enhance the quality of education and training in Hong Kong. Together we look forward to achieving more in the interest of vast learners across the city and partner networks worldwide.

要合奏美妙的音韻，需要整個樂團的配合，非一人能成事。我希望藉此機會衷心感激評審局成員，在過往一年的服務熱忱，並感謝眾多的持份者，包括教育局、其他質素保證機構及所有課程營辦者，對評審局的不懈支持。我亦感謝評審局秘書處的所有同事，隨時準備應對改變及挑戰，並以提升本地教育及培訓的質素為己任，盡心盡力為評審局服務。讓我們同心協力，為香港及世界各地其他伙伴網絡的學員，在提升學習成果及能力方面，開拓更多新篇章。

Executive Director's Report
總幹事報告



Executive Director: Mr Albert CHOW 總幹事：周慶邦先生
（3.4.2018 – present 由2018年4月3日起）

It gives me great pleasure to report on the accomplishments by HKCAAVQ over the past year with deep gratitude.

Since 2011, I have been privileged to have the opportunity to serve the Council and witness the many developments and accomplishments of HKCAAVQ in my capacity as a Council Member. Not long after my term ended in September 2017, I was very pleased to be appointed as Executive Director of HKCAAVQ and took office on 3 April 2018.

The past year has been a rewarding one for HKCAAVQ with challenges met, and the encounters have equipped the Secretariat to continue to work collaboratively and efficiently, with focus and dedication.

我很榮幸能夠在此向各位報告評審局在過往一年的工作成果。

自2011年起，我有幸被委任為評審局成員，歷年來見證評審局不斷推陳出新，在各方面的工作和服務取得成果。當我的任期於2017年9月完結後，我非常高興獲委任為評審局總幹事，並於2018年4月3日履新。

過去一年，評審局雖面對挑戰，卻迎難而上，工作上取得豐碩的成果，這些歷練亦讓評審局秘書處更羣策羣力，提升效率，專心致志，為教育及培訓界別提供優質的評審和評核服務。

On local front, we embarked on the implementation of differentiation approach using a data-driven risk-based perspective in applying the accreditation standards to a range of academic and vocational and professional education and training (VPET) operators in July 2017. The move was made possible with the completion of a full-fledged Quality Management System of HKCAAAVQ. This initiative has also demonstrated HKCAAVQ's competence in the application of accreditation approaches against a variety of learning programmes and operators.

在本地的工作方面，評審局構建的質素管理系統已全面投入服務，據此，評審局於2017年7月起能夠改為以風險為本、數據為依歸的作業模式，採用區別方式，為學術及職業專才教育課程營辦者進行評審。這項舉措展示出評審局的能力，在應對多元化的培訓課程及營辦者時，有能力以區別方式而聚焦於相關的評審標準，替個別課程進行評審。

In early 2018, we had also promulgated the revised accreditation standards under the Four-stage Quality Assurance Process which was introduced about a decade ago. This is important to a QA agency as it seeks to ensure its accreditation standards are continuously enhanced and applied while cater for the diversity of learning programmes and operators.

於2018年初，我們公布了四階段質素保證程序評審標準的修訂本。此評審標準早於十年前啟用，現今已完成檢討和更新。這對評審局作為質素保證機構是非常重要的。評審局致力持續提升評審服務水平，以配合越趨多元的培訓課程和營辦者所衍生的發展需要。

During the first quarter of 2018, we launched a new service of online programme accreditation. Very positive response has been received since then. We have therefore reached out to many of our stakeholders locally and in the international community. So far, we learned that good progress was made and many operators have showed keen interest in this service. In the future, we would continue our efforts to innovate the way we undertake our accreditation work.

評審局於2018年首季推出網上課程評審服務，至今反應非常正面。有見及此，評審局正積極與本地以至國際上不同持份者磋商。其中，評審局亦樂見，對有關服務表示非常感興趣的營辦者為數不少，服務的推行情況良好。未來，我們將繼續努力，就評審工作開展更多創新及迎合發展需要的服務。

In January 2018, the i-Portal for Qualifications Assessment was launched as part of the Quality Enhancement Support Scheme (QESS)-funded project for IT infrastructure development of HKCAAVQ. The online application platform greatly enhanced the efficiency and effectiveness of the Qualifications Assessment service, and was well received by Qualifications Assessment applicants. We are also informed by the statistics on the Qualifications Assessment service that the number of applications for the service continued to increase while the number of applicants seeking review of their assessment results was greatly reduced.

於2018年1月，評審局推出學歷評估服務平台，這有賴質素提升支援計劃的撥款支持，助評審局開展資訊科技建設發展計劃。有關網上申請平台自推出以來，大大提升了學歷評估服務的效率及效能，廣受申請者歡迎。最新的統計數字亦顯示，學歷評估服務的申請宗數持續上升，而申請覆檢學歷評估結果的宗數卻大幅向下。

Executive Director's Report

總幹事報告

As one of the strategic partners of the HKQF, HKCAAVQ has been actively responding to the Government's policy initiatives about development and promotion of the HKQF. In late 2016, HKCAAVQ announced the plan for constructing a Credit Accumulation and Transfer (CAT) Centralised Database on the Qualifications Register (QR). Funded by the QESS, the project is planned for completion in the third quarter of 2018. Project Advisory Group and User Focus Group were established to engage the relevant stakeholders and gauge user feedback on the design and structure of the CAT Centralised Database. Good progress was made during the reporting period.

作為香港資歷架構的策略性伙伴，評審局一直積極回應政府發展及推廣資歷架構的政策和措施。於2016年下旬，評審局公布將設立一個資歷名冊下的學分累積及轉移中央資料庫。該項目獲得質素提升支援計劃撥款資助，預計於2018年第三季完成。為廣納各持份者的意見，以及了解使用者對中央資料庫的設計及結構的期望，評審局組成項目諮詢小組及用家聚焦小組，展開諮詢。在此年度報告期內，是項計劃進度良好。

Subsequent to the review by the Government of the Continuing Education Fund (CEF), the Labour and Welfare Bureau (LWB) initiated to implement a series of enhancement measures to improve the operation of CEF. HKCAAVQ was commissioned by LWB to provide expert advice on the implementation of enhancement measures, including mandatory accreditation of non-accredited CEF reimbursable courses spanning across four years beginning 1 April 2019. Information seminars would be arranged and promulgation of toolkit for reference by CEF course providers to be followed.

勞工及福利局(勞福局)早前檢討持續進修基金的政策，並展開一系列優化措施，以優化持續進修基金的運作。勞福局亦委託評審局，就推行優化措施提供專業意見，包括規定所有未經評審的持續進修基金可發還款項課程，必須於2019年4月1日起計，在為期四年的指定限期內，通過評審局的評審。評審局將舉辦資訊講座，稍後亦會為持續進修基金課程提供者，發佈申請評審服務的常用列表等供參考。

HKCAAVQ is committed to supporting the Government's promotion of VPET development. During the reporting period, HKCAAVQ had completed the pilot exercises for accreditation of professional qualifications and associated assessment agencies. The outcome would be considered in the subsequent appointment by the Secretary for Education of the organisation concerned as an assessment agency under Cap. 592. Being an assessment agency for professional qualification, the organisation concerned will be able to issue qualifications recognised under the HKQF and listed in the QR in the category of professional qualifications.

評審局全力支持政府推動職業專才教育的發展。在此年度報告期內，評審局完成了專業資歷及專業資歷評估機構評審的先導計劃。有關評審結果會呈交教育局局長，以供局方在考慮委任個別機構為《學術及職業資歷評審條例》(第592章)下的評估機構時作參考。獲教育局局長委任為專業資歷評估機構後，有關機構頒發的特定專業資歷獲香港資歷架構認可，亦可列入資歷名冊。

In March 2018, HKCAAVQ delivered its first Professional Training Workshop in Quality Assurance. It was also the first of its kind in the region. The overwhelming enrolment with participants from not only the local community but also QA practitioners and professionals from overseas, including Australia, Singapore, Mauritius and Oman, have proven the importance of exporting our QA knowledge and practical experience in accreditation to fellow QA counterparts in and outside Hong Kong. We are glad to announce that the next Professional Training Workshop will be conducted in March 2019.

於2018年3月，評審局舉行首個質素保證專業培訓工作坊，這亦是區內首個類似的培訓項目，甫推出即吸引本地以至海外質素保證人員及專家參加。參加者來自不同國家和地區，包括澳洲、新加坡、毛里裘斯及阿曼等，足見評審局在輸出其質素保證專業知識及經驗方面，對本地以至海外質素保證人員至為重要。質素保證專業培訓工作坊將於2019年3月再次舉行。

In October 2017, HKCAAVQ was honoured to host the annual meeting for Quality Beyond Boundaries Group (QBBG) in Hong Kong since its formation in 2014. Themed "Internationalisation of Higher Education in the 21st century", the meeting was a big success, with participation by QA agencies of both sending jurisdictions and receiving jurisdictions of transnational education provisions. Updates and presentations on the latest development in quality assurance, good practices and new opportunities for closer collaborations were provided.

於2017年10月，我們非常榮幸能在香港主辦國際質素保證機構網絡「質素無邊界」的年度會議，這亦是該網絡自2014年成立以來，首次來港舉辦年度會議。是次會議以「21世紀國際化的高等教育」為題，吸引各成員國的質素保證機構代表踴躍出席，包括輸出及輸入跨國高等教育的國家和地區，會議最終取得圓滿成功。會議內容包括質素保證方面的最新發展，以及優良作業模式等等。與會機構代表亦藉此進行更緊密交流，商討進一步合作項目。

Much has been accomplished, yet much is still to be achieved. Looking forward, there are many new opportunities and challenges. At HKCAAVQ, we are taking pragmatic steps to further engage our stakeholders, support their new initiatives as well as work together to respond to new opportunities. With your continued support, I have confidence that together we can scale new heights and achieve more.

綜觀2017/18年度是果碩累累的一年。作為質素保證機構，評審局未敢裹足不前。展望未來，評審局相信將有更多新的機遇和挑戰。有見及此，我們將採取務實的策略穩步發展，並繼續與持份者保持溝通，積極支持各項新計劃，把握新機遇，迎向新挑戰，攜手共建未來。評審局感謝各方的支持，我們有信心能夠與大家一同再創佳績，成就更豐盛的未來。

Last but not least, in recognition of the solid foundation laid by my predecessor, I would like to take this opportunity to thank Ms Dorte Kristoffersen for her leadership as Executive Director of HKCAAVQ from November 2015 to the end of January 2018, and dedicated service with the Council over two time periods from 2007 to 2009 and from 2014 to 2018. My gratitude also goes to Mr Robert Fearnside who helped take up the role as Acting Executive Director between 26 January and 2 April 2018, to ensure a smooth transition.

歷任總幹事過往曾為評審局奠下穩健的基礎。我謹藉此機會感謝前總幹事Dorte Kristoffersen女士於2015年11月至2018年1月領導評審局，她之前曾於2007年至2009年、 2014年至2018年為評審局服務，貢獻突出。此外，我亦感謝Robert Fearnside先生於2018年1月26日至4月2日期間，署任評審局總幹事一職，確保評審局秘書處的管理工作得以順利過渡。

The Council
評審局

The Council and its functions

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

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

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

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

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

評審局及其職能

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

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

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

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

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

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

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

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

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

根據評審局條例(第1150章)，評審局的職能為：

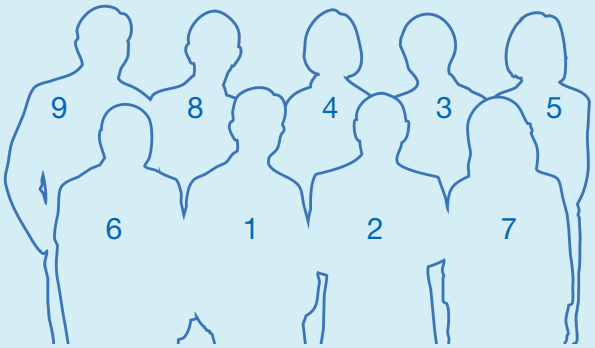
1. 就營辦者、評估機構、進修計劃、資歷及個人進行評審考核；
2. 推廣進行評審考核的方法和實務；
3. 發布關於進修計劃的標準的資料；
4. 與香港以外地方的評審或質素保證團體及教育及培訓主管當局建立關係；
5. 籌辦或舉行研討會、會議或其他形式的教導性或推廣性的活動；
6. 對維持或監察教育及培訓的標準進行研究，或委託他人對維持或監察教育及培訓標準進行研究；
7. 在教育局局長事先批准下，在香港以外地區執行職能。

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

– 資歷及評審委員會
– 財務委員會
– 人事及行政委員會

The Council
評審局





Council Term 大會任期
1 April 2017 to 30 September 2017
2017年4月1日至2017年9月30日

Chairman 主席

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

Vice-Chairman 副主席

2. Mr Roger Thomas Best, JP

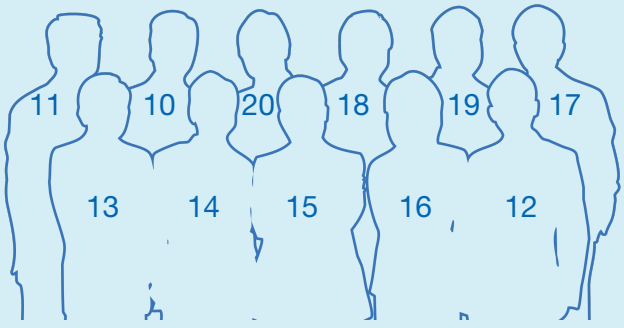
Ex-officio Members 當然成員

3. Mr Brian Lo Sai-hung, JP
   盧世雄先生, JP
4. Ms Dorte Kristoffersen

Non-local Members 非本地成員

5. Ms Ann Doolette
6. Mr James Calleja
7. Ms Jane von Dadelszen
8. Dr Bryan Maguire
9. Professor Andrew Walder





Local Members 本地成員

10. Professor Chetwyn Chan Che-hin
陳智軒教授

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

12. Mr Albert Chow Hing-pong
周慶邦先生

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

14. Dr Lam Ching-choi, BBS, JP
林正財醫生, BBS, JP

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

16. Ms Carrie Leung Ka-lai
梁嘉麗女士

17. Professor Dennis NG Kee-pui
吳基培教授

18. Professor PONG Ting-chuen
龐鼎全教授

19. Professor Paul TAM Kwong-hang
譚廣亨教授

20. Mr Wilfred WONG Kam-pui, JP
黃錦沛先生, JP

The Council
評審局

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

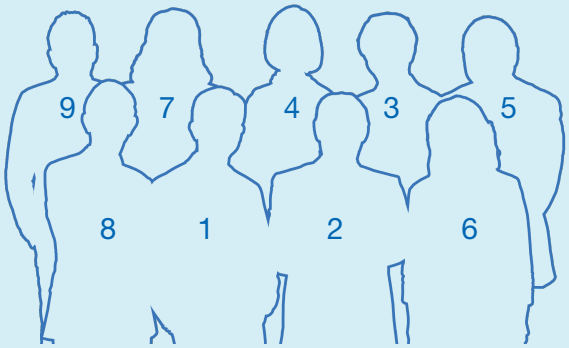
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Ex-officio Members 當然成員	Mr Brian Lo Sai-hung Deputy Secretary for Education (Representing the Permanent Secretary for Education) 盧世雄先生 教育局副秘書長 （教育局常任秘書長代表）	o	o	o
	Ms Dorte Kristoffersen, Executive Director 總幹事	o	o	o

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

常設委員會的職權範圍可見於評審局網頁及本年報之附錄。

The Council
評審局





Council Term 大會任期
1 October 2017 to 31 March 2018
2017年10月1日至2018年3月31日

Chairman 主席

1. Ir Dr Alex Chan Siu-kun, BBS

Vice-chairman 副主席

2. Mr Roger Thomas Best, JP

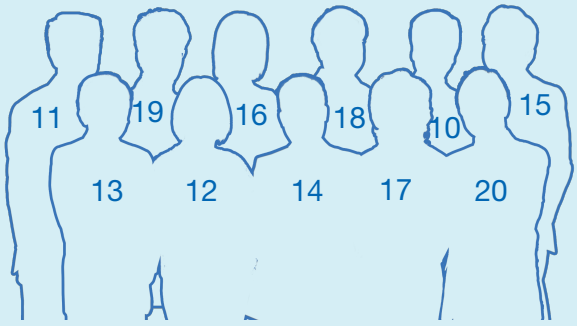
Ex-officio Members 當然成員

3. Mr Brian Lo Sai-hung, JP
   盧世雄先生, JP
4. Ms Dorte Kristoffersen
   (Until 25 January 2018)
   （至2018年1月25日）

Non-local Members 非本地成員

5. Professor James Calleja
6. Ms Jane von Dadelszen
7. Professor Zita Fahmi
8. Dr Bryan Maguire
9. Professor Bjørn Stensaker





Local Members 本地成員

10. Professor Chetwyn Chan Che-hin
陳智軒教授
11. Ir Francis Cheng Cho-ying, MH
鄭祖瀛先生, MH
12. Ms Margaret Cheng Wai-ching
鄭惠貞女士
13. Professor Hau Kit-tai, BBS, MH, JP
侯傑泰教授, BBS, MH, JP
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15. Professor Pong Ting-chuen
龐鼎全教授
16. Professor Isabella Poon Wai-yin
潘偉賢教授
17. Ms Edith Shih
施熙德女士
18. Professor Paul Tam Kwong-hang
譚廣亨教授
19. Ms Candy Tam Lai-chuen, MH
譚麗轉女士, MH
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黃錦沛先生, JP

The Council
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Local Members 本地成員	Ir Dr Alex Chan Siu-kun Council Chairman 陳兆根博士，主席	o		o
	Mr Roger Thomas Best	o	Chair 主席	
	Prof Chetwyn Chan Che-hin 陳智軒教授	o		o
	Ir Francis Cheng Cho-ying 鄭祖瀛先生	o	Deputy Chair 副主席	
	Ms Margaret Cheng Wai-ching 鄭惠貞女士	o		Deputy Chair 副主席
	Prof Hau Kit-tai 侯傑泰教授	o		o
	Prof Paul Lam Kwan-sing 林群聲教授	o	o	
	Prof Pong Ting-chuen 龐鼎全教授	Chair 主席	o	
	Professor Isabella Poon Wai-yin 潘偉賢教授	Deputy Chair 副主席		o
	Ms Edith SHIH 施熙德女士	o		o
	Prof Paul Tam Kwong-hang 譚廣亨教授	o	o	
	Ms Candy Tam Lai-chuen 譚麗轉女士	o		o
	Mr Wilfred Wong Kam-pui 黃錦沛先生	o		Chair 主席
Non-local Members 非本地成員	Prof James Calleja	o		o
	Ms Jane von Dadelszen	o	o	o
	Professor Zita Fahmi	o	o	
	Dr Bryan Maguire	o	o	
	Professor Bjørn Stensaker	o		o

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
Ex-officio Members 當然成員	Mr Brian Lo Sai-hung Deputy Secretary for Education (Representing the Permanent Secretary for Education) 盧世雄先生 教育局副秘書長 （教育局常任秘書長代表）	o	o	o
	Ms Dorte Kristoffersen (Until 25 January 2018) （至2018年1月25日） Executive Director 總幹事	o	o	o

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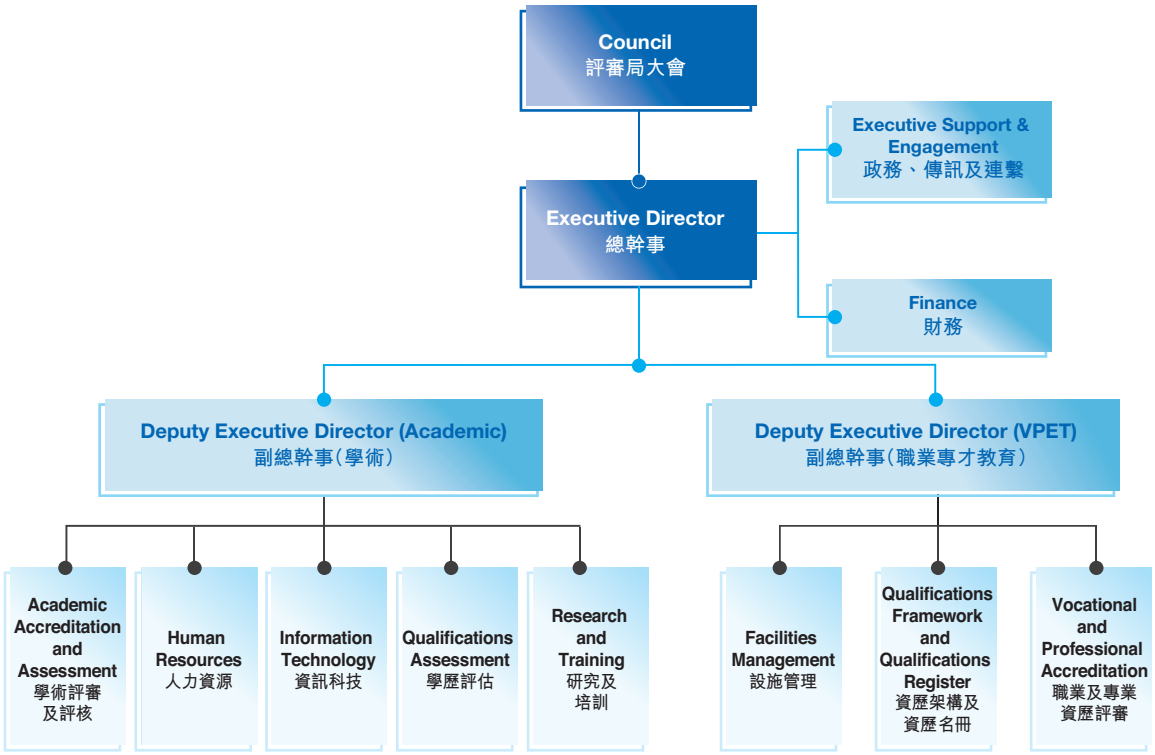
常設委員會的職權範圍可見於評審局網頁及本年報之附錄。

The Secretariat
秘書處

The Executive Director, supported by two Deputies overseeing academic accreditation and vocational and professional and training education (VPET) accreditation, leads the Secretariat which is the executive arm of the Council in the implementation of its decisions, functions and policies. The Secretariat is organised by business units supported by a number of corporate services units. As at 31 March 2018, the Secretariat has 88 full-time staff in post.

評審局的日常運作由總幹事領導秘書處執行，並有副總幹事(學術)及副總幹事(職業專才教育)支援。秘書處為評審局的執行機關，負責落實評審局大會的決定、職能和政策。秘書處的組織架構由提供不同服務的部門及行政事務部門組成。截至2018年3月31日，評審局秘書處共有88名全職員工。

Organisation Chart
組織圖











工作報告
Operational Review

Accreditation
評審服務

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.

評審局為營辦者提供的學術評審服務範圍廣泛，涵蓋專上教育機構的研究院課程、學士課程及副學士課程，以及根據《非本地高等及專業教育(規管)條例》(第493章)註冊或獲豁免註冊的非本地課程。評審局亦會為擬根據《專上學院條例》(第320章)註冊以頒授學位的院校進行院校評審，及為提交獲授大學名銜申請的院校進行院校評審(申請私立大學名銜)。

Major developments

主要發展

Policy on differentiation approach in accreditation

「區別方式評審」政策

The HKCAAVQ Council meeting on 21 April 2017 approved the arrangements for the implementation of a differentiated approach to accreditation for eligible operators with service agreements signed on or after 3 July 2017.

評審局大會會議於2017年4月21日通過「區別方式評審」的實施安排。在2017年7月3日或以後簽訂服務協議的合資格營辦者可接受區別方式評審。

Decisions on applying differentiation in accreditation approach rest on systematic analysis of data on an operator's track record drawn from HKCAAVQ's Quality Management System (QMS).

評審是否根據區別方式進行，取決於評審局的「質素保證系統」內營辦者的評審往績的系統分析。

A number of indicators, such as successful outcomes in accreditation history, external recognition, performance in other types of assessment, compliance to rules and regulations under accreditation and assessment, have been developed to define track record which contributes to the building up of the operator's profile.

評審局已制定不同指標以確認營辦者往績，其中包括營辦者以往的評審結果、外部認可、在其它評估中的表現以及是否遵從評審和評估法規。

Operators with positive track records may be eligible for differentiated accreditation approaches such as:

往績良好的營辦者有機會符合資格以「區別評審方式」接受評審，包括：

- paper-based review accreditation;
- customised accreditation;
- variation in validity period;

or some combination of the above.

- 書面評審；
- 個別制訂評審範圍；
- 有效期的調整；

或以上組合。

The differentiation approach has also been applied to the assessment of substantial change on the basis of evidence of a positive track record.

當營辦者提出「重大修改」申請時，評審局亦同樣以其評審往績作為依據，決定合適的處理程序。

Accreditation of Online Learning Programmes

HKCAAVQ conducted a pilot exercise for accreditation of an online non-local learning programme pitched at HKQF Level 6 in October 2017. The findings from the pilot exercise showed that, with additional evidence requirements applicable to the context of online delivery, the accreditation standards for Learning Programme Accreditation and Learning Programme Re-accreditation under the Four-stage Quality Assurance Process are appropriate to assess online learning programmes.

In January 2018, the HKCAAVQ Council approved the implementation of an accreditation service for online learning programmes. The service will be applicable to both local and non-local online learning programmes seeking recognition under the HKQF.

Operators can apply for accreditation of their online learning programmes starting from April 2018. To assist operators to prepare Accreditation Documents, a Submission Guide was published in the same month.

網上課程評審

評審局於2017年10月以先導計劃形式，替項資歷架構第六級的非本地網上課程進行評審。計劃結果顯示「四階段質素保證程序」下之「課程評審」及「課程覆審」的評審標準，輔以新增之網上授課模式的憑證要求後，均適用於評核網上課程。

評審局大會於2018年1月通過網上課程評審服務的實施安排，此項服務適用於本地及非本地有意獲取資歷架構認可之網上課程。

由2018年4月起，營辦者可為其網上課程申請評審服務。申請指引已同步發布，供營辦者預備評審文件時作參考。

Implementation of the strategies for the publication of full accreditation reports

In January 2018, the HKCAAVQ Council approved the publication on the HKCAAVQ website of full accreditation reports for Initial Evaluation (IE) exercises for operators offering local academic and vocational learning programmes with submission of accreditation documents due on or after 1 April 2019. Institutional Review reports for Cap 320 registration or private university status will not be published.

The Council also approved the publication of full accreditation reports for academic accreditation exercises under all the stages of the Four-stage Quality Assurance Process with submission of accreditation documents due on or after 1 April 2020. The publication of full academic accreditation reports will be applicable to both local and non-local academic programmes. Full accreditation reports for vocational programmes including the in-house training programmes will not be published except those for IE exercises for operators offering vocational learning programmes.

執行公布完整評審報告的策略

於2018年1月，評審局大會通過將於評審局網頁刊載「四階段質素保證程序」下「初步評估」的完整評審報告。此措施適用於遞交評審文件限期設在2019年4月1日或以後的本地學術及職業資歷課程的評審。惟按專上學院條例CAP 320註冊或申請私立大學名銜的院校評審之評審報告則不會公布。

評審局大會亦通過將所有按「四階段質素保證程序」進行學術評審的完整評審報告在網頁刊載。此措施適用於遞交評審文件限期設在2020年4月1日或以後的本地及非本地學術課程的評審。所有職業資歷評審(包括機構內部培訓的評審)的完整評審報告則不會公布，惟接受「初步評估」的職業資歷課程營辦者的評審報告除外。





Following the existing practice on the publication of summary reports, full accreditation reports to be published will not cover non-approval cases. In cases where pre-conditions are stipulated, the full accreditation reports will be published after the pre-conditions have been fulfilled. The pre-conditions, along with a statement that the pre-conditions have been fulfilled by the operator and how they have been fulfilled will be published in the full report on the HKCAAVQ website.

In the interim until the publication of full accreditation reports, more detailed summary reports for Learning Programme Accreditation (LPA) and Learning Programme Re-accreditation (re-LPA) exercises will be published to provide students with additional information on accredited programmes.

In preparation for publication of full accreditation reports, HKCAAVQ has consulted both the Liaison Panel for Academic Accreditation and the Liaison Panel for Accreditation of Vocational and Professional Education and Training in August 2017; and conducted surveys to collect feedback from different stakeholders including accredited operators, specialists and the general public in October and November 2017. HKCAAVQ also held focus group meetings with accredited operators in November 2017 and prior to the meetings conducted a desktop benchmarking study on international practice of publishing accreditation reports in October 2017.

評審局將按現行公布評審報告摘要的安排，對於不獲批准評審資格的評審報告不予公布。如評審結果包含先設條件，評審局將待營辦者履行先設條件後才會公布課程的完整評審報告。而該課程的完整評審報告會包含先設條件、已履行先設條件的聲明及履行先設條件的辦法，一併於評審局的網頁刊載。

在過渡期以至首次公布完整評審報告之前，評審局公布的「課程評審」及「課程覆審」的評審報告摘要，將更為詳細，為學生提供已獲評審資格課程更多的資料。

為推行公布完整評審報告的政策作預備，評審局於2017年8月向學術評審聯絡小組及職業專才教育評審聯絡小組進行諮詢；亦於2017年10月和11月向不同持份者，包括已獲評審資格的營辦者、評審局專家及公眾進行網上問卷調查以收集意見；及後於2017年11月與已獲評審資格的營辦者進行聚焦小組會議。在此會議前，評審局亦於2017年10月進行桌面基準研究，以了解國際間對公布評審報告的政策和安排。

Non-QF Accreditation

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

Some accredited Hong Kong operators have expressed interests in having programmes that are operated outside Hong Kong accredited, as a proof of programme quality and/or for human resource management purposes. HKCAAVQ has on this basis decided to introduce a non-QF accreditation service for accredited Hong Kong operators offering learning programme outside Hong Kong, primarily in Mainland China. The accreditation certifies the quality of the programme and does not infer any recognition of the qualification(s) issued by the operator under the Hong Kong Qualifications Framework (HKQF) or in Mainland China.

HKCAAVQ has compiled a set of Guidance Notes on this service and published on HKCAAVQ website. Potential applicants can make reference to the Guidance Notes for the accreditation standards, process and evidence requirements and assess their eligibility for application.

The first non-QF re-accreditation exercise was conducted in March 2018 for four existing accredited programmes of the Hong Kong Apprentice Jockeys' School of The Hong Kong Jockey Club (AJSHKJC), which will be operated in Mainland China. The four programmes of AJSHKJC are considered as meeting the HKCAAVQ accreditation standards and can continue to be offered as accredited non-QF learning programmes in Mainland China with validity period ended 31 May 2022.

非資歷架構相關評審

根據《香港學術及職業資歷評審局條例》(第1150章)4(2)(a)節，香港學術及職業資歷評審局經教育局局長的事先批准，可於香港以外進行評審。

部份來自學術及職業培訓界別並具評審資格的香港營辦者表示希望能為其於香港境外開辦的課程安排評審服務，以證明其課程具備質素及／或作為人事管理的用途。因此，評審局決定為於香港境外、主要在中國內地開辦進修課程並具評審資格的香港營辦者提供非資歷架構相關的評審服務。評審的目的為確保課程質素，惟經此項服務接受評審並不表示營辦者於中國內地開辦的課程獲得香港資歷架構認可或於中國內地獲得認可。

評審局已就此項服務制定指引，並已於2017年7月在本局網頁公布指引。有意申請者可參閱指引，以了解評審標準、過程及提供證據的要求，自行評估是否符合申請資格。

於2018年3月，評審局就香港賽馬會見習騎師學校(見習騎師學校)在中國內地開辦並已通過非資歷架構相關評審的四項課程進行覆審。該四項課程已獲評定能持續達到評審局的非資歷架構評審標準，於中國內地繼續開辦，此四項課程有效期至2022年5月31日。

Revised Guidance Notes on Substantial Change to Accreditation Status

HKCAAVQ has conducted a review of its practices in handling substantial changes to accreditation status. The review findings confirmed that HKCAAVQ's practices are in line with international practices while also identified some areas for improvement.

On 17 August 2017, two focus group meetings were held to collect views from the academic and vocational operators on the refinement of the guidance notes and the streamlined process in handling substantial change applications.

The operators generally welcomed HKCAAVQ's effort to introduce a new approach called notification. The benefit of the notification approach is that no assessment is needed, which results in reduced time and effort. This approach is only applicable to operators with a good track record.

The operators also appreciated HKCAAVQ's effort to classify changes into three categories: minor changes, substantial changes and significant departures, and to add examples to illustrate each category. The published revised guidance notes based on the feedback from stakeholders took effect on 1 September 2017.

《評審資格的重大修改須知》之修訂

評審局早前檢討其處理評審資格重大修改之操作，結果反映評審局的操作符合國際作業模式之同時亦有可改進之空間。

評審局於2017年8月17日舉辦兩個聚焦小組會議，就改進《評審資格的重大修改須知》及處理重大修改申請的程序，收集學界及職業培訓界別營辦者之意見。

營辦者大多支持評審局針對評審資格重大修改而新推行的「通知程序」。「通知程序」適用於往績良好的營辦者，好處是免卻評核程序，減省時間及工作。

此外，評審局引用例子說明修改將分成三個類別：「輕微修改」、「重大修改」及「顯著偏離」，營辦者亦表示認同。參考各持分者意見後，評審局經修訂的《評審資格的重大修改須知》已於2017年9月1日生效。



Future Developments/Priorities

Continuing Education Fund (CEF) Consultancy Project

For the purpose of enhancing the operation of CEF, the Labour and Welfare Bureau (LWB) commissioned HKCAAVQ to assist in implementing a series of enhancement measures which include the following:

- All non-accredited CEF courses must be accredited and uploaded onto the Qualifications Register (QR) within 4 years from 1 April 2019.
- All accredited CEF reimbursable courses will have a validity period of up to four years.
- Deterrence of non-compliance with CEF terms and conditions.

The objectives of the consultancy project are:

- to allow greater flexibility for CEF applications;
- to enhance the quality assurance of CEF reimbursable courses;
- to better safeguard the interests of CEF applicants; and
- to effectively communicate with the providers to ensure their full understanding of and compliance with the new requirements and approaches.

HKCAAVQ will develop a methodology to verify the status of non-accredited CEF courses, together with a tailor-made accreditation approach and a four-year accreditation work plan for course providers interested in seeking accreditation. To help course providers get better prepared for accreditation, we will conduct information seminars and training workshops for them. In addition, HKCAAVQ will develop new guidelines on registration and renewal for CEF courses for both self-accrediting and non-self-accrediting course providers, and a CEF Operational Manual to cover key components of the CEF operation such as roles and responsibilities of the stakeholders. Furthermore, HKCAAVQ will devise measures, such as the review of criteria for issuing warning letters, a probation list for publication on CEF's website and compliance visits to deter any non-compliance with CEF terms and conditions by course providers.

The above key tasks are expected to be completed by the first quarter of 2019.

展望將來

持續進修基金顧問計劃

為了提升持續進修基金的運作，評審局受勞工及福利局(勞福局)委託，協助勞福局實施一系列改善措施，包括：

- 所有尚未通過評審的持續進修基金課程必須於2019年4月1日起的四年限期內通過評審，並上載至資歷名冊。
- 所有持續進修基金課程將設有不多於4年的有效期。
- 遏止違反持續進修基金條款及條件的活動及操作。

顧問服務的計劃目標如下：

- 為基金申請人提供更大的靈活性；
- 為加強對基金課程的質素保證；
- 為加強保障基金申請人的利益；及
- 為有效地與課程營辦者進行溝通，以確保他們完全明白及遵守新的要求和做法。

評審局將擬定方法，以核證尚未通過評審的持續進修基金課程的運作狀況，亦會為有興趣申請評審的持續進修基金課程之營辦者訂立特定的評審方式及為期四年的評審工作計劃。評審局將舉辦資訊講座和培訓工作坊，支援課程營辦者為進行評審而作準備。再者，評審局將會為自行評審課程營辦者及非自行評審課程營辦者制定新的註冊及續期指引，也會制定持續進修基金運作手冊，涵蓋基金運作的重要部分，包括持份者的職責。此外，評審局亦會制訂措施，包括檢討發布警告通知書的準則，於持續進修基金網頁公布監察名單和加強巡查課程營辦，以遏止違反持續進修基金條款及條件的活動和操作。

上述工作預計將於2019年第一季度完成。

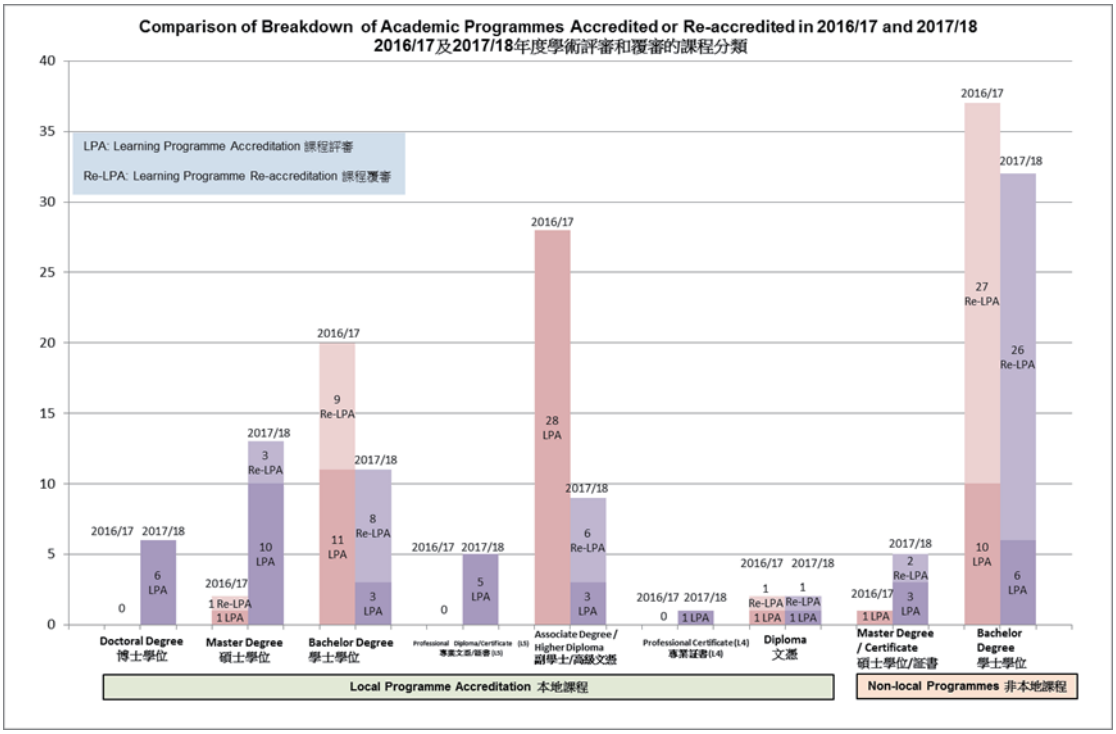
Key Figures 主要數字

Comparison of Breakdown of Academic Programmes Accredited or Re-accredited in 2016/17 and 2017/18
2016/17及2017/18年度學術評審和覆審的課程分類

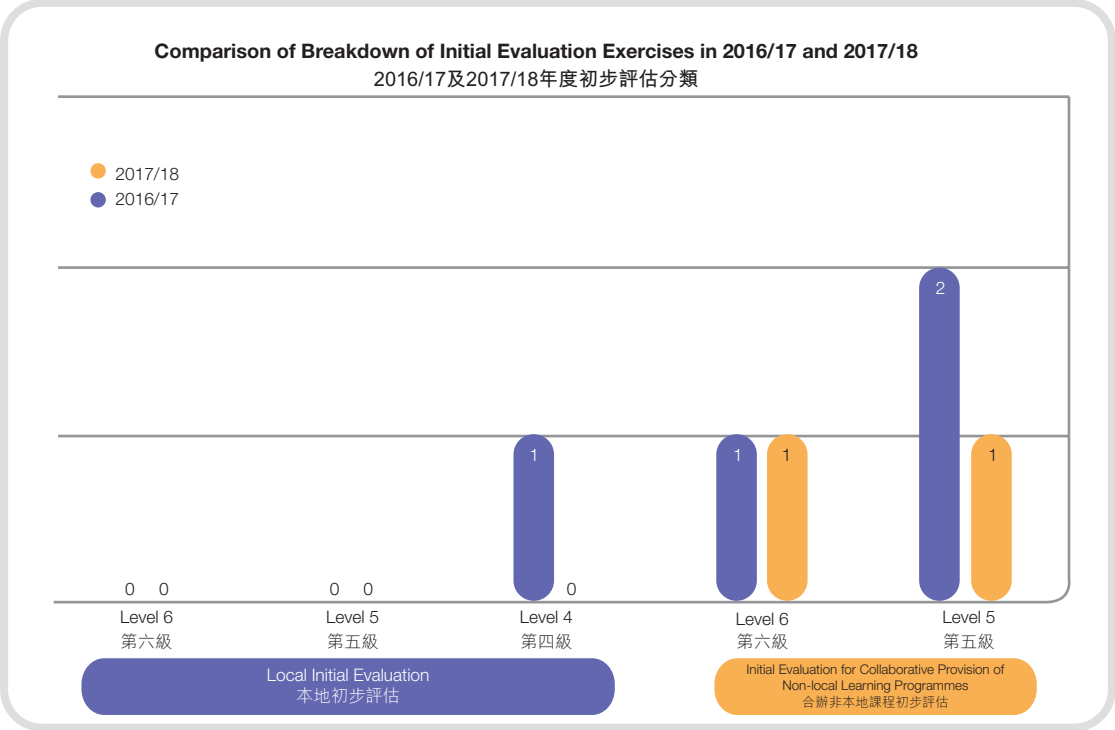
	2016/17	2017/18
Local Programme Accreditation 本地課程評審		
Doctor (L7) 博士學位	0	6
Master Degree (L6) 碩士學位	1	10
Bachelor Degree (L5) 學士學位	11	3
Professional Diploma (L5) 專業文憑	0	2
Professional Certificate (L5) 專業證書	0	3
Associate Degree/Higher Diploma (L4) 副學士／高級文憑	28	3
Professional Certificate (L4) 專業證書	0	1
Diploma (L3) 文憑	1	1
Sub-total 總計	41	29
Local Programme Re-accreditation 本地課程覆審		
Master Degree (L6) 碩士學位	1	3
Bachelor Degree (L5) 學士學位	9	8
Associate Degree/Higher Diploma (L4) 副學士／高級文憑	0	6
Diploma (L3) 文憑	1	1
Sub-total 總計	11	18
Non-Local Programme Accreditation 非本地課程評審		
Master Degree (L6) 碩士學位	1	2
Certificate (L6) 證書	0	1
Bachelor Degree (L5) 學士學位	10	6
Sub-total 總計	11	9
Non-Local Programme Re-accreditation 非本地課程覆審		
Master Degree (L6) 碩士學位	0	2
Bachelor Degree (L5) 學士學位	27	26
Sub-total 總計	27	28
Total 總計	**90**	**84**

Academic Accreditation

學術評審



	2016/17	2017/18
Local Initial Evaluation 本地課程初步評估		
Level 6 第六級	0	0
Level 5 第五級	0	0
Level 4 第四級	1	0
Sub-total 總計	1	0
Initial Evaluation for Collaborative Provision of Non-local Learning Programmes 合辦非本地課程初步評估		
Level 6 第六級	1	1
Level 5 第五級	2	1
Sub-total 總計	3	2
Total 總計	4	2



Comparison of Number of Programme Area Accreditation Exercises and Number of Programme Areas in 2016/17 and 2017/18
2016/17 及 2017/18 年度學科範圍評審數字

Programme Area Accreditation 學科範圍評審	2016/17	2017/18
Level 6 第六級	1 (5 programme areas) 1（5 個學科範圍）	0
Level 5 第五級	1 (8 programme areas) 1（8 個學科範圍）	2 (3 programme areas) 2（3 個學科範圍）
Total 總計	2 (13 programme areas) 2（13 個學科範圍）	2 (3 programme areas) 2（3 個學科範圍）

Comparison of Number of Periodic Review Exercises and Number of Programme Areas in 2016/17 and 2017/18
2016/17 及 2017/18 年度定期覆審數字

Periodic Review 定期覆審	2016/17	2017/18
Level 5 第五級	1 (8 programme areas) 1（8 個學科範圍）	0

Academic Accreditation

學術評審

In 2017/18, HKCAAVQ conducted Learning Programme Accreditation (LPA) for a total of 29 local programmes, and Learning Programme Re-accreditation (re-LPA) for 18 local programmes.

在2017/18年，評審局完成了29個本地課程及18個本地課程的覆審。

When compared with the previous year, there was a decrease in the number of local programmes accredited although there was a large-scale accreditation exercise of 12 Master and Doctoral Degree programmes conducted in 2017/18. This was mainly due to a single exercise of 28 programme accreditation at QF Level 4 for one operator in 2016/17.

與去年相比，今年度本地課程評審的數目有所下降，縱使評審局今年度進行了一項包含12個碩士及博士學位課程的大型評審活動，主要因為於2016/17年有一項包含28個資歷級別第4級課程、替單一營辦者而進行的大型評審活動。

There was no significant change in the total number of non-local programmes accredited and re-accredited when compared with the previous year.

非本地課程評審及課程覆審的數量則沒有大轉變。

Furthermore, an Institutional Review for the purpose of seeking Cap 320 registration for one institution and Programme Area Accreditation (PAA) for 3 programme areas for one institution were conducted.

此外，評審局為一所擬根據《專上學院條例》(第320章)註冊以頒授學位的院校進行院校評審，及為一所院校進行一個涉及三個學科範圍的學科範圍評審。

Major developments

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

HKCAAVQ and QAA have a long history of cooperation underpinned by a Memorandum of Understanding, recently renewed in 2016. Both agencies are committed to working towards establishing a strategic alliance to enhance external quality assurance in both jurisdictions and improve the quality of higher education in the United Kingdom and Hong Kong. This commitment includes seeking to strengthen cooperation in the quality assurance of UK transnational education (TNE) in Hong Kong.

In the spirit of this commitment, QAA and HKCAAVQ have agreed to undertake a joint exercise in May 2018, which includes an HKCAAVQ accreditation and a review of the partnership between a UK university and a local operator in Hong Kong by QAA. The joint exercise aims at reducing the information burden on the operators and avoiding duplication of quality assurance requirements and processes.

Through the joint review, HKCAAVQ would also explore good practices and the possibility of making use of the QAA's review results to inform HKCAAVQ's future accreditation decisions.

主要發展

與英國高等教育質素保證機構進行聯合審視

評審局與英國高等教育質素保證機構有長期的合作關係，雙方於2016年續簽諒解備忘錄，鞏固長期合作基礎。雙方致力於建立策略聯盟，加強兩地的外部質素保證，以及提高英國和香港高等教育的質素，當中包括尋求加強在香港的英國境外教育質素保證方面的合作。

本著提升兩地高等教育質素的精神，評審局與英國高等教育質素保證機構同意在2018年5月進行聯合審視，該模式融合了評審局的課程評審及英國高等教育質素保證機構的院校合作審視，而這項聯合審視旨在減省兩地質素保證機構與營辦者的工作量和兩地重覆的評審程序。

通過這次聯合審視，評審局會蒐集優良作業模式，並探討依據英國高等教育質素保證機構的審視結果，供評審局在未來審視營辦者及作評審決定之參考的可能性。



Joint accreditation with Tertiary Education Quality and Standards Agency (TEQSA)

To streamline cross-border regulation and reduce the regulatory burden on operators working in multiple jurisdictions, HKCAAVQ and TEQSA conducted a pilot joint project on the accreditation of a non-local degree programme jointly offered by an Australian University and a local operator in Hong Kong.

The purpose of the project was two-fold. One purpose was for HKCAAVQ to accredit the degree programme and the other purpose was for TEQSA to use the outcomes of this exercise in the re-registration of the University in Australia. The site visit for the learning programme accreditation was conducted on 30 November and 1 December 2017 with the attendance of a TEQSA representative.

The exercise was concluded successfully with the support of different parties including the operator and TEQSA. They shared their feedback on the joint project and their views on the common assessment standards and criteria of HKCAAVQ's learning programme accreditation and the Australian Higher Education Standards after the exercise.

Fruitful results were obtained in the pilot project and it provided the groundwork for similar exercises in the future.

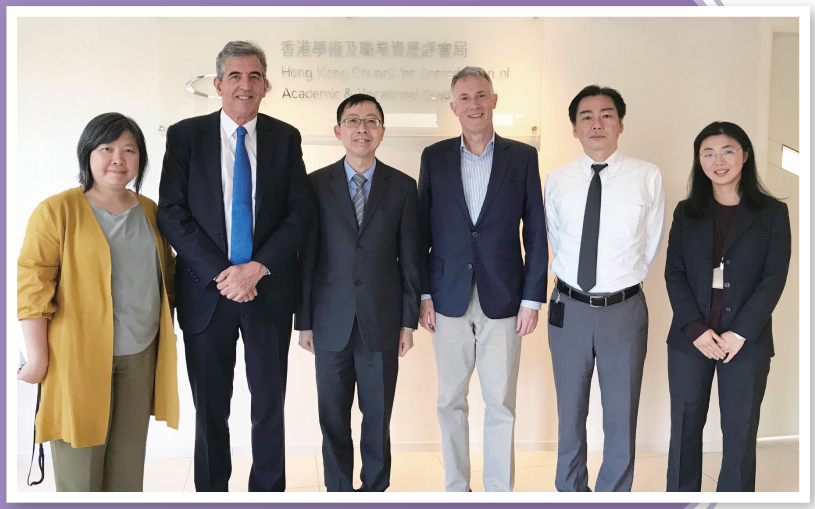
與澳洲高等教育質量與標準署的合作評審

為使跨境監管便捷有效及減輕施加予營辦者的監管負擔，評審局和澳洲高等教育質量和標準署籌辦了一項先導計劃，共同合作評審由澳洲大學與本地營辦者開辦的非本地學位課程。

此先導計劃有雙重目的，一方面是讓評審局評審學位課程，另一方面則是將是次評審結果應用到澳洲高等教育質量和標準署的大學註冊更新程序當中，省去兩地重覆的評審程序。有見及此，澳洲高等教育質量和標準署委派了代表參加於2017年11月30日至12月1日進行的實地考察。

有賴營辦者和澳洲高等教育質量和標準署的配合與支持，是次課程評審取得完滿成功。各方於評審完成後分享了對先導計劃的意見，以及對評審局課程評審與澳洲高等教育質量保證標準中部份共通評審準則及標準的看法。

是次雙方合作的先導計劃取得了豐碩成果，亦為今後類似的聯合評審奠定基礎。



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

With funding support by EDB under QESS, HKCAAVQ organised a series of forums and workshops on good practices in quality assurance. A web-based knowledgebase (QAOK) to facilitate dissemination of the good practices was also developed and launched in February 2017.

To date, there are 159 good practices in quality assurance including contributions from the Quality Assurance Council of UGC contained in QAOK. A cumulative number of over 2,670 visits were recorded as at 31 March 2018. QAA uploaded QAOK on its website on 14 November 2017 which enables QAOK to benefit a wider international quality assurance community.

A year after its launch, a survey on user experience was conducted to collect feedback on the usefulness as well as the user-friendliness of QAOK for continuous improvement. The results of the survey will be available in mid-June 2018.

HKCAAVQ will continue to identify good practices in quality assurance from different sources and update QAOK regularly to support the development of a quality culture in the higher education sector.

質素提升支援計劃及質素保證網上知識庫

評審局獲教育局轄下「質素提升支援計劃」資助，舉辦了一系列關於質素保證良好作業模式的論壇及工作坊，並於2017年2月推出質素保證網上知識庫，藉以推廣相關的良好作業模式例子。

目前，質素保證網上知識庫共收錄159項良好作業模式例子，當中部分由大學教育資助委員會轄下質素保證局提供。截至2018年3月31日，知識庫累積錄得超過2,670瀏覽人次。而英國高等教育質素保證機構亦已於2017年11月14日將其網站連結至質素保證網上知識庫，令更多同儕得到裨益。

質素保證網上知識庫推出已屆一年，評審局現正進行用戶問卷調查，就知識庫之實用性及便利程度收集意見，以作改善。問卷調查結果將於2018年6月中發布。

評審局將繼續從不同渠道蒐集良好作業模式例子，並定期更新質素保證網上知識庫，以支持高等教育界別發展質素保證文化。

Future Developments/Priorities

Project on Collaborative Programmes Leading to Single/Dual/Joint/Multiple Awards

A variety of terms has been used to describe collaborative programmes. Within and across countries, these terms may carry different meanings and interpretations. In the past years, efforts have been made by a number of higher education associations, quality assurance (QA) agencies and organisations to provide more clear-cut definitions of collaborative programmes.

The purpose of this project is to build upon knowledge acquired from the desktop research and possible scenarios considered locally to develop a policy statement in the context of HKCAAVQ's QA processes for operators seeking accreditation of collaborative programmes that involve more than one operator, which may lead to single/joint/dual/multiple award(s). The Policy Statement will be prepared for consideration and approval by the HKCAAVQ Council in January 2019.

展望將來

與頒授單／雙／多個資歷的協辦課程相關的評審研究項目

在不同國家／地區之間，用以解釋及描述協辦課程的詞彙都可能存在含義上的差別。過去，各地高等教育團體、質素保證機構等均努力研究如何提升協辦課程在定義方面的明確性及清晰度。

本研究項目建基於桌面研究過程當中獲得的分析資料及知識，及考慮不同協辦課程的案例及操作情況，並嘗試就評審局質素保證程序將可以如何為頒授單／雙／多個資歷的協辦課程，提供評審服務而擬訂相關政策。政策大綱計劃將於2019年1月提交評審局大會審議。

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

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

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

Key figures

This year marked a fruitful year for vocational and professional accreditation. A total of five Initial Evaluations (IE) were completed and 245 learning programmes were accredited or re-accredited.

There was a trend for existing accredited operators to undertake IE at a higher Qualifications Framework (QF) level than their original approved IE status. For example, the Café de Coral Management Academy of Cafe de Coral Holdings Limited undertook an IE exercise at QF Level 4, and the Institute of Professional Education and Knowledge, Vocational Training Council at QF level 6.

主要數字

報告期內，評審局完成了5項新營辦者的初步評估及總共245項課程評審及覆審的工作。

當中有已獲評審資格之營辦者，為營辦更高資歷級別的課程申請進行另一次初步評估。當中大家樂集團有限公司轄下之大家樂專業管理學院及職業訓練局轄下之高峰進修學院分別完成資歷級別第4級及第6級的初步評估。

Breakdown of vocational programme accreditation and re-accreditation
完成初步評估的新營辦者、課程評審及課程覆審的職業資歷課程數目

QF Level 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	
	2016/17	2017/18	2016/17	2017/18	2016/17	2017/18
QF Level 1 資歷架構第1級	–	–	6	11	6	58
QF Level 2 資歷架構第2級	5	–	15	16	34	74
QF Level 3 資歷架構第3級	9	3	23	16	39	46
QF Level 4 資歷架構第4級	2	1	6	8	11	13
QF Level 5 資歷架構第5級	3	–	3	2	3	–
QF Level 6 資歷架構第6級	–	1	–	1	1	–
Total 總數	**19**	**5**	**53**	**54**	**94**	**191**

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

資歷級別第1-3級課程覆審的數目較去年上升，主要是當中包含了大量僱員再培訓局的課程覆審。課程評審的數量則與去年相約。

Programme Area Accreditation (PAA)

The year 2017/18 witnessed the increasing maturity of VPET operators. During the year, two operators applied for PAA for the first time.

The site visit for ERB's PAA exercise was conducted in September 2017. ERB was accredited for the programme area of "Catering, Food and Beverage Services" at QF Level 3, which covers 127 entries on the Qualifications Register (QR).

Another PAA exercise was conducted for the Youth College, Vocational Training Council in March 2018. The exercise covered 12 programme areas at QF Level 3, including "Construction", "Print Media, Fashion, Textile and 3-Dimensionsal Design", "Accounting", "General Business Studies", "Computing Studies and Information Technology", "Automotive", "Electrical, Electronic and Mechanical Engineering and Services ", "Building Services and Gas Services Engineering", "Precision Trades", "Beauty and Hairdressing", "Hotel", and "Fitness and Sport Studies".

學科範圍評審

職業及專業教育和培訓營辦者之能力不斷提升。於2017/18年，有兩個營辦者首次申請學科範圍評審。

僱員再培訓局學科範圍評審的實地考察於2017年9月進行。僱員再培訓局及後通過學科範圍評審，並獲得學科範圍子範疇「餐飲及食品服務」之學科範圍資歷架構第3級的評審資格；僱員再培訓局於該學科範圍在資歷名冊中擁有127項資歷。

另外，評審局亦於2018年3月為職業訓練局轄下之青年學院進行學科範圍評審，涵蓋12個屬資歷架構第3級的學科範圍，包括「建造」、「印刷媒體、時裝、紡織及立體設計」、「會計」、「綜合商業」、「電腦及資訊科技」、「汽車工程」、「電機、電子及機械工程和服務」、「屋宇設備工程及燃氣工程」、「精密行業」、「美容及美髮」、「酒店」，以及「健體及運動」。



Accreditation of QF Level 6 Vocational and Professional Programme

A combined IE and LPA exercise was conducted in September 2017 for the Institute of Professional Education And Knowledge, Vocational Training Council (PEAK) to accredit its Postgraduate Diploma in Insurance in Risk Management at QF Level 6. This was the second vocational and professional programme accredited at QF Level 6.

資歷級別第6級職業及專業課程

於2017年9月，評審局為職業訓練局轄下之高峰進修學院進行了初步評估及課程評審，其保險風險管理深造文憑獲評定為資歷級別第6級課程，為第二個評定為資歷級別第6級的職業及專業課程。



Accreditation of SCS-based programmes

Since the implementation of the QF in 2008, the Education Bureau (EDB) has been forming Industry Training Advisory Committees (ITACs)/Cross-Industry Training Advisory Committee (CITAC) for various industries with a view to developing industry-based Specifications of Competency Standards (SCS) and Training Packages. As at March 2018, 22 ITACs including one CITAC were formed. An increasing number of operators have developed SCS-based programmes by adopting the relevant Units of Competencies (UoCs) specified in the SCS.

During the year, HKCAAVQ accredited 55 SCS-based programmes for 8 industries. In view of increasing demand on elderly care service and the importance placed on service quality, the number of SCS-based programmes was doubled in the Elderly Care Service Industry when compared with last year.

As at March 2018, a total of 325 SCS-based programmes (QF Levels 1-6) covering 15 industries are listed on the QR.

《能力標準説明》為本課程評審

資歷架構自2008年推出以來，教育局至今成立了22個行業培訓諮詢委員會／跨行業培訓諮詢委員會，橫跨不同行業，並為這些行業制訂了《能力標準説明》及教材套。越來越多營辦者採用相關行業之能力單元，制定《能力標準説明》為本課程(「能力為本」課程)。

報告期內，評審局為55個「能力為本」課程進行評審，課程分別來自八個不同行業。因應社會對安老服務的需求和質素要求不斷上升，安老服務業的「能力為本」課程較去年上升一倍。

截至2018年3月，資歷名冊共載有325個「能力為本」課程，涵蓋由資歷級別第1至6級，以及15個不同行業。

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

(QF levels 1-6) on the QR
（資歷架構第1至6級）

Banking 銀行業

	2016/17 QF Level 資歷架構級別	2017/18 QF Level 資歷架構級別
Lv. 3 資歷 3	5	5
Lv. 4 資歷 4	7	9
Lv. 5 資歷 5	3	5
Lv. 6 資歷 6	3	3

Automotive 汽車業

	2016/17 QF Level 資歷架構級別	2017/18 QF Level 資歷架構級別
Lv. 2 資歷 2	3	2
Lv. 3 資歷 3	1	1
Lv. 4 資歷 4	2	2

Beauty and Hairdressing 美容及美髮業

	2016/17 QF Level 資歷架構級別	2017/18 QF Level 資歷架構級別
Lv. 1 資歷 1	32	35
Lv. 2 資歷 2	90	48
Lv. 3 資歷 3	47	28
Lv. 4 資歷 4	9	9

Watch & Clock 鐘錶業

	2016/17 QF Level 資歷架構級別	2017/18 QF Level 資歷架構級別
Lv. 4 資歷 4	3	3

Catering 飲食業

	2016/17 QF Level 資歷架構級別	2017/18 QF Level 資歷架構級別
Lv. 1 資歷 1	6	8
Lv. 2 資歷 2	2	2
Lv. 3 資歷 3	9	10
Lv. 4 資歷 4		1

Jewellery 珠寶業

	2016/17 QF Level 資歷架構級別	2017/18 QF Level 資歷架構級別
Lv. 2 資歷 2	5	5
Lv. 3 資歷 3	4	4
Lv. 4 資歷 4	3	3

Electrical & Mechanical Services 機電業

	2016/17 QF Level 資歷架構級別	2017/18 QF Level 資歷架構級別
Lv. 1 資歷 1		1
Lv. 2 資歷 2	5	7
Lv. 3 資歷 3	6	7
Lv. 4 資歷 4	11	11

Property Management 物業管理業

2016/17 QF Level 資歷架構級別	Lv. 1 資歷 1	3	Lv. 2 資歷 2	19	Lv. 3 資歷 3	12	Lv. 4 資歷 4	4
2017/18 QF Level 資歷架構級別	Lv. 1 資歷 1	1	Lv. 2 資歷 2	21	Lv. 3 資歷 3	16	Lv. 4 資歷 4	7

Elderly Care Service 安老服務業

2016/17 QF Level 資歷架構級別	Lv. 2 資歷 2	3	Lv. 3 資歷 3	6	Lv. 4 資歷 4	3		
2017/18 QF Level 資歷架構級別	Lv. 2 資歷 2	4	Lv. 3 資歷 3	9	Lv. 4 資歷 4	3	Lv. 5 資歷 5	7

Logistics 物流業

2016/17 QF Level 資歷架構級別	Lv. 4 資歷 4	4
2017/18 QF Level 資歷架構級別	Lv. 4 資歷 4	4

Retail 零售業

2016/17 QF Level 資歷架構級別	Lv. 3 資歷 3	1	Lv. 4 資歷 4	6	Lv. 5 資歷 5	1
2017/18 QF Level 資歷架構級別	Lv. 3 資歷 3	1	Lv. 4 資歷 4	6	Lv. 5 資歷 5	1

Information & Communications Technology 資訊科技及通訊業

2016/17 QF Level 資歷架構級別	Lv. 3 資歷 3	3	Lv. 4 資歷 4	17			
2017/18 QF Level 資歷架構級別	Lv. 3 資歷 3	3	Lv. 4 資歷 4	17			

Insurance 保險業

2016/17 QF Level 資歷架構級別	Lv. 2 資歷 2	1	Lv. 6 資歷 6	1				
2017/18 QF Level 資歷架構級別	Lv. 2 資歷 2	1	Lv. 4 資歷 4	1	Lv. 6 資歷 6	2		

Testing, Inspection & Certification 檢測及認證業

2016/17 QF Level 資歷架構級別	Lv. 4 資歷 4	11					
2017/18 QF Level 資歷架構級別	Lv. 4 資歷 4	11					

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

2016/17 QF Level 資歷架構級別	Lv. 5 資歷 5	1						
2017/18 QF Level 資歷架構級別	Lv. 5 資歷 5	1						

Moderation of SCS and SCS-based Training Packages

HKCAAVQ supports the development of the QF. This includes the moderation of the SCS and SCS-based Training Packages at the request of EDB. During the year, HKCAAVQ moderated two sets of SCS for the Information and Communications Technology and Human Resource Management Industries, as well as one set of SCS-based Training Package for the Banking Industry.

《能力標準說明》及其教材套調適工作

評審局一向致力支持資歷架構之發展，並獲教育局委託負責調適《能力標準說明》及教材套。於報告期內，評審局為兩套《能力標準說明》完成了調適工作，它們分別來自資訊科技及通訊業及人力資源管理。此外，評審局亦為銀行業《能力標準說明》為本的教材套進行了調適工作。

Major developments

主要發展

Accreditation of Vocational Qualifications Pathway Programmes

During the reporting period, HKCAAVQ accredited three Vocational Qualifications Pathway (VQP) programmes in the banking and elderly care service industries. These three programmes are offered by the Hong Kong Institute of Bankers, Haven of Hope Professional Training Institute, Haven of Hope Christian Service, and Caritas Institute of Community Education. VQP under HKQF maps out the learning and employment progression pathways in an industry through the acquisition of competences required for specific job roles as set out in the relevant clusters of UoCs in the SCS for the industry.

職業資歷階梯課程評審

於報告期內，評審局為三個銀行業和安老服務業的職業資歷階梯課程完成評審。三個課程分別由香港銀行學會、基督教靈實協會靈實專業進修學院和明愛社區書院提供。職業資歷階梯課程是以工作崗位為本的資歷，並根據行業《能力標準說明》內的相關「能力單元」組合而設計。透過設定工作崗位相關的能力要求，為學員提供行業進修及就業的進階路線圖。

Pilot Project on Accreditation of Assessment Agency for Professional Qualification

HKCAAVQ was commissioned by EDB to conduct the Pilot Project on an Exploratory Study on Possible Alignment of Professional Qualifications under HKQF. To test the operational feasibility of the proposed route concerning accreditation of professional bodies as assessment agencies, an accreditation was conducted with the Hong Kong Institute of Certified Public Accounts (HKICPA) for the Associate Level of its new Qualification Programme recognised at QF Level 5. As an extension of the Exploratory Study, an accreditation was conducted with the Marine Department for its seven Certificates of Competency (CoCs) designed for seafarers to be recognised at QF Levels 4 to 5. Based on the experience gained from the two pilot exercises, the Guidance Notes for Accreditation of Assessment Agencies for Professional Qualifications would be published in the second half of 2018. Qualifications that fall into this scope may include professional qualifications, occupation-based qualifications, license-related qualifications, and trade tests which are attained by assessment.

專業資歷評估機構評審之先導計劃

教育局委託評審局進行一項先導計劃，研究專業資歷如何可於資歷架構下成為認可專業資歷。為測試專業資歷評估機構的評審模式，評審局為香港會計師公會進行試點評審，以評定其新專業資格課程的基礎級別為資歷級別第5級。於先導計劃的第二階段，評審局為香港特別行政區政府海事處進行另一項試點評審，以評定其七個海員合格證明書分別為資歷級別第4級和第5級。透過先導計劃取得的經驗，評審局為專業資歷評估機構評審制訂評審須知，並於2018年下半年上載於本局網頁。此等以評核為主的資歷包括：專業資歷、職業為本的資歷、牌照相關的資歷以及技能測試。

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

To support the growing interest among education and training providers and the increasing needs from industries to organise and deliver SCS-based training programmes, HKCAAVQ organised three workshops in July and August 2017. The aims were to share with education and training providers on how UoCs could be effectively used and how to assign QF credits in SCS-based programmes. Two guest speakers from operators were invited to share their valuable experience in developing SCS-based programmes in the Testing, Inspection & Certification and Elderly Care Service Industries respectively.

The workshops were attended by a total of 97 participants from 43 operators. The sharing covered topics from concepts of SCS, UoCs, QF credits and outcome-based curriculum design to the adoption of UoCs in SCS-based programmes. The evaluation showed that the participants found the workshops useful, particularly the valuable and practical sharing by the guest speakers.

「能力為本」課程及資歷學分應用分享會

為回應營辦者近年對發展「能力為本」課程的興趣和需要，評審局於2017年7月及8月舉辦了3場分享會，讓營辦者了解如何有效運用「能力單元」，以發展具質素的「能力為本」課程，以及如何為課程訂定資歷學分。兩位來自營辦者的嘉賓，於會上分別分享了他們發展「檢測及認證業」和「安老服務業」相關「能力為本」課程的寶貴經驗。

分享會吸引了來自43個營辦者，共97人參與。分享會涵蓋《能力標準說明》、「能力單元」、資歷學分、成效為本課程之概念，以及如何於「能力為本」課程內應用「能力單元」的內容。參與者普遍認為分享會資訊實用，並對嘉賓的寶貴分享尤其讚賞。



Assessment of Learning Progrmmes under ECF for Banking Practitioners

HKCAAVQ is appointed by the Hong Kong Monetary Authority (HKMA) to conduct assessment of learning programmes offered by self-accrediting institutions and institutions with Programme Area Accreditation status in banking or related programme areas for specified modules of the Enhanced Competency Framework (ECF) for banking practitioners. The ECF sets out the competency standards for specified job roles of different banking functions. The application for assessment started on 2 January 2018.

銀行專業資歷架構課程評核

評審局獲香港金融管理局委任為「銀行專業資歷架構」所訂明的單元課程評核機構，為具備自行評審資格的機構及擁有銀行業或相關學科範圍評審資格的營辦者提供評核服務。「銀行專業資歷架構」列明於不同銀行職能下，履行指定職責員工所需的能力標準。有關評核服務由2018年1月2日起接受申請。

Future Developments/Priorities

Proposed New Arrangement of Quality Assurance System for Recognition Scheme of Security Training Courses (QASRS)

QASRS is a recognition scheme in which successful completion of a QASRS of Security Training Course developed by the Security Services Training Board (SSTB) of the Vocational Training Council (VTC) and endorsed by the Security and Guarding Services Industry Authority (SGSIA) is deemed to have met the criterion of "Proficiency in Security Work" for issuing a Security Personnel Permit (SPP). Under the proposed new arrangement, basic security training programmes accredited by HKCAAVQ would be deemed to have met the standards of QASRS. A consultation forum with course providers was held in March 2018, and HKCAAVQ will continue to work closely with SGSIA, SSTB, Qualifications Framework Secretariat (QFS), Institute of Professional Education And Knowledge (PEAK) and the Security Services ITAC on the new arrangement.

Accreditation of Health Worker (HW) and Related Learning Programmes

The Social Welfare Department (SWD) has revised the training specifications of HW Training. With effect from 1 September 2018, for all HW related learning programmes to be recognised by SWD as approved HW training, they must be accredited by HKCAAVQ. In light of the new requirement, a total of eight accreditation exercises and substantial change assessments were arranged for nine HW learning programmes.

SWD also plans to introduce curriculum specifications for the Care Worker Training at QF Level 2 and Home Manager Training at QF Level 4. It was anticipated that there will be a relatively large demand for accreditation related to Elderly Care Service learning programmes in late 2018 and early 2019. In line with the development, VQP for the industry will also be developed and promulgated by the Elderly Care Service ITAC.

展望將來

保安培訓課程認可計劃質素保證之建議安排

現時，由職業訓練局保安服務業訓練委員會(訓練委員會)發展的「質素保證系統」所記載的基本保安培訓課程，課程質素獲保安及護衛業管理委員會(管理委員會)認可，符合管理委員會的標準。學員成功修畢有效的認可課程，會被視為符合申請保安人員許可證準則中，對保安工作熟練程度之要求。在新建議下，通過評審局評審的基本保安培訓課程，將視為符合保安培訓課程認可計劃的標準。課程營辦者諮詢會已於2018年3月舉行。評審局會繼續與管理委員會、訓練委員會、資歷架構秘書處、高峰進修學院和保安服務業行業培訓諮詢委員會緊密合作，推行新建議安排。

保健員及相關訓練課程的評審

社會福利署已就「保健員訓練課程」的課程大綱及評審要求進行重整。由2018年9月1日起，保健員訓練的相關課程必須通過評審局的評審，方可獲社會福利署批准為認可的「保健員訓練課程」。考慮到上述的評審要求，評審局已安排為九個保健員訓練課程分為八個課程評審及重大修改評估項目。

社會福利署亦計劃為護理員訓練及院舍主管培訓提供課程大綱，分別擬訂為資歷級別第2級和資歷級別第4級課程，並要求有關課程須通過評審局的評審。預計於2018年尾至2019年首季，相關安老服務業課程的評審將有較大需求。為配合上述發展，安老服務業的行業培訓諮詢委員會亦會相繼推出及推廣安老服務業的職業資歷階梯。

Assessment
評核服務

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

(a) The provision of professional advice to the Registrar of Nonlocal Higher and Professional Education Courses (the Registrar) in the assessment of non-local courses registered or exempted from registration under the Non-local Higher and Professional Education (Regulation) Ordinance (Cap. 493). The approval of registration or exemption from registration of a non-local course under Cap. 493 rests with the Registrar.

(b) The provision of expert advice to the Labour and Welfare Bureau (LWB), the final approval authority of the Continuing Education Fund (CEF), on the courses to be included in the register of reimbursable courses under the CEF.

(c) Performing the role of the sole assessment authority for the Continuing Professional Development (CPD) Programme under the Insurance Intermediaries Quality Assurance Scheme (IIQAS) of the Insurance Authority.

(d) The provision of quality assurance service of the Applied Learning (ApL) courses as commissioned by the EDB.

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

(a) 就非本地課程能否符合《非本地高等及專業教育(規管)條例》(第493章)的要求成為註冊課程或獲豁免課程，向非本地課程註冊處處長提供專業意見。處長會就每項註冊及獲豁免註冊申請作最終決定。

(b) 就課程能否註冊為持續進修基金可獲發還款項課程，向勞工及福利局提供專業意見。勞工及福利局會就每項申請作最終決定。

(c) 受保險業監管局委託為「保險中介人素質保證計劃」轄下「持續專業培訓計劃」的唯一評核機構。

(d) 受教育局委託，為「應用學習課程」提供質素保證服務。

Key Figures

Assessment of Non-local Courses

This year, HKCAAVQ assessed 50 new applications, 304 annual returns and 157 applications for changes to registered courses. Compared to the previous year, the number of new applications is slightly lower than that in 2016/17 by 6%. Courses leading to bachelor and master awards continue to be the majority in the new applications.

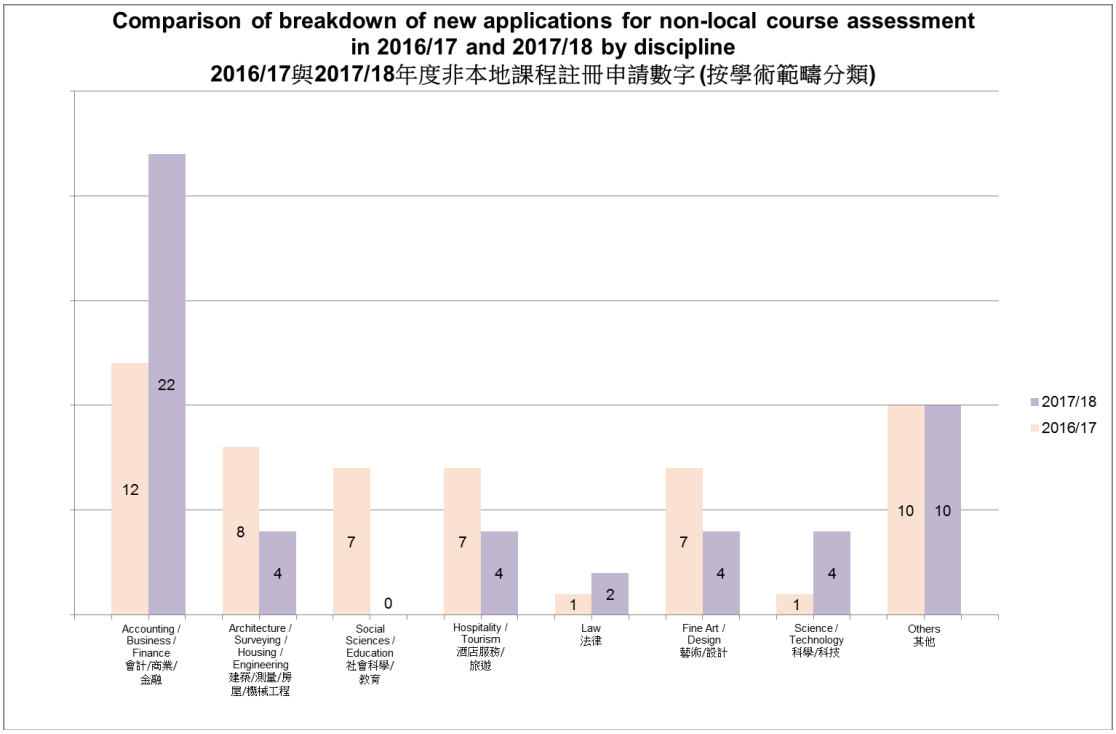
主要數字

非本地課程評核

本年評審局於本年度評核50項非本地課程註冊申請，304項周年申報及157項課程修改的申請。與去年比較，註冊申請的數量輕微下降了6%，而註冊申請的課程繼續以學士學位及碩士學位課程為主。

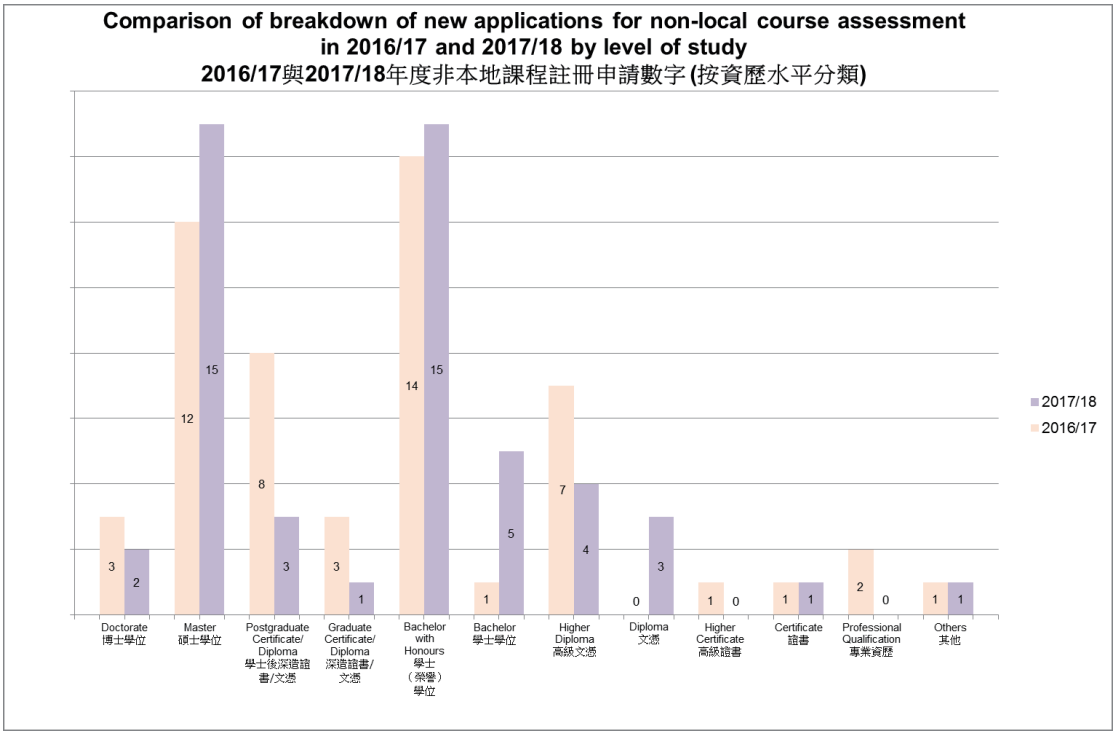
Comparison of breakdown of new applications for non-local course assessment in 2016/17 and 2017/18 by discipline
2016/17與2017/18年度非本地課程註冊申請數字(按學術範疇分類)

	2016/17	2017/18
Accounting/Business/Finance 會計/商業/金融	12	22
Architecture/Surveying/Housing/Engineering 建築/測量/房屋/機械工程	8	4
Social Sciences/Education 社會科學/教育	7	–
Hospitality/Tourism 酒店服務/旅遊	7	4
Law 法律	1	2
Fine Art/Design 藝術/設計	7	4
Science/Technology 科學/科技	1	4
Others 其他	10	10
Total 總數	**53**	**50**



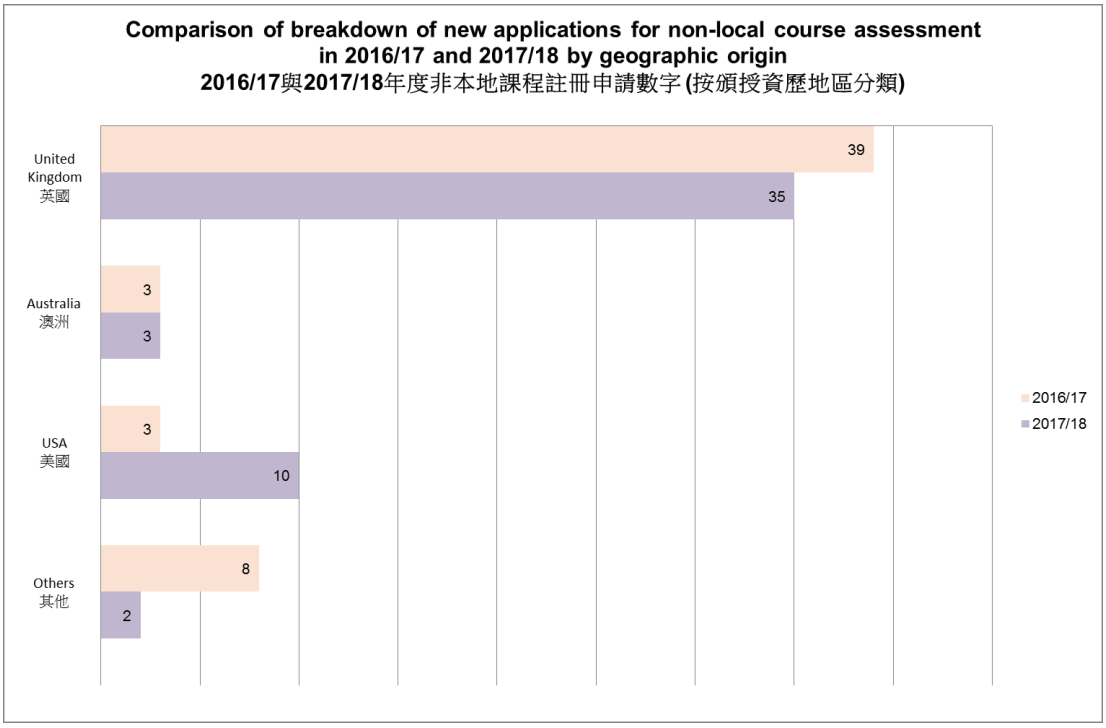
Comparison of breakdown of new applications for non-local course assessment in 2016/17 and 2017/18 by level of study
2016/17與2017/18年度非本地課程註冊申請數字(按資歷水平分類)

	2016/17	2017/18
Doctorate 博士學位	3	2
Master 碩士學位	12	15
Postgraduate Certificate/Diploma 學士後深造證書/文憑	8	3
Graduate Certificate/Diploma 深造證書/文憑	3	1
Bachelor with Honours 學士(榮譽)學位	14	15
Bachelor 學士學位	1	5
Higher Diploma 高級文憑	7	4
Diploma 文憑	–	3
Higher Certificate 高級證書	1	–
Certificate 證書	1	1
Professional Qualification 專業資歷	2	–
Others 其他	1	1
Total 總數	**53**	**50**



Comparison of breakdown of new applications for non-local course assessment in 2016/17 and 2017/18 by geographic origin
2016/17與2017/18年度非本地課程註冊申請數字(按頒授資歷地區分類)

	2016/17	2017/18
UK 英國	39	35
Australia 澳洲	3	3
USA 美國	3	10
Others 其他	8	2
Total 總數	**53**	**50**



Assessment of CEF Courses

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

This year, HKCAAVQ assessed 799 applications: 211 course applications and 588 applications for amendments to registered CEF reimbursable courses. There is an increase of 18% and 9% in the course applications and applications for amendments respectively.

The number of course applications from non-self-accrediting course providers has increased by 10% and from self-accrediting course providers by 26% as compared with 2016/17.

持續進修基金課程評核

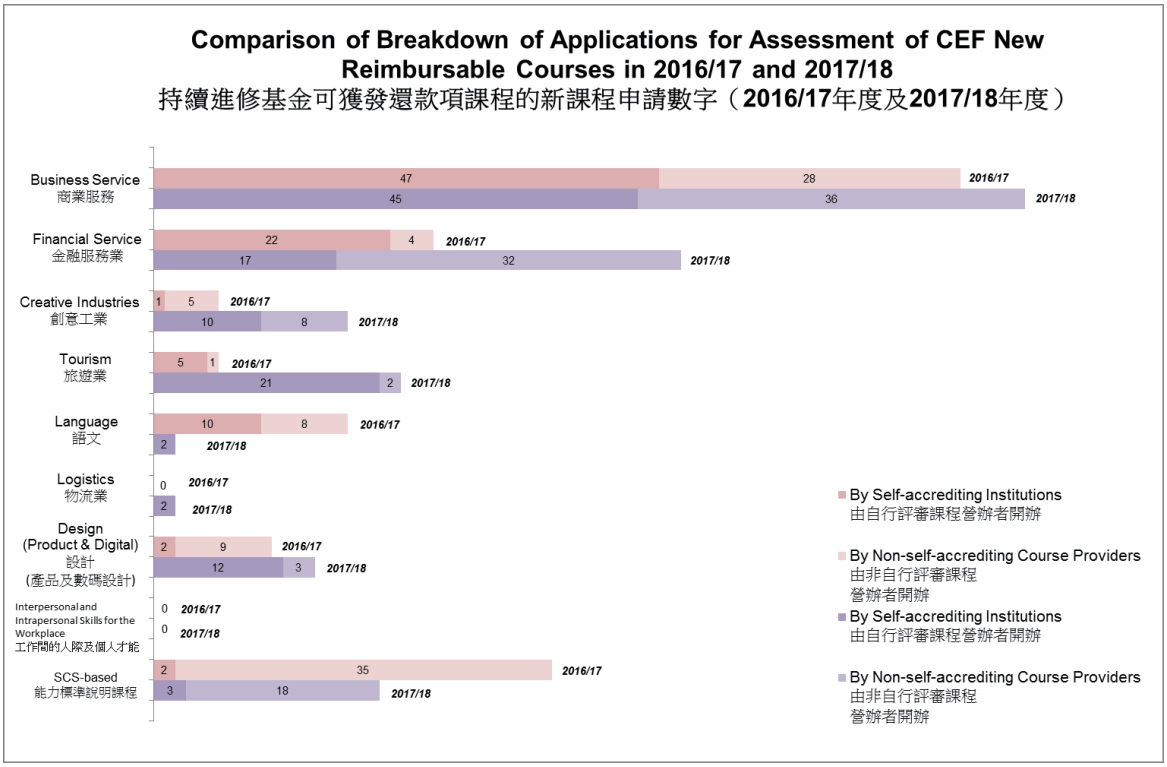
每年，勞工及福利局(勞福局)均委託評審局對持續進修基金課程營辦者進行突擊審核巡查，藉以監察已註冊課程的質素及相關性。在報告期內，評審局共進行了85次巡查。

評審局於本年度共處理799項持續進修基金可獲發還款項課程申請的評核工作，當中包括211項新課程申請及588項已註冊課程的改動申請。所收到的新課程申請及改動申請的數量，分別較2016/17年度增加18 %及9%。

相對2016/17年度，來自非自行評審營辦者的新課程申請的數目增加10%。來自自行評審營辦者的新課程申請的數目則較往年增加了26%。

Comparison of breakdown of applications for assessment of CEF new reimbursable courses in 2016/17 and 2017/18
持續進修基金可獲發還款項課程的新課程申請數字（2016/17年度及2017/18年度）

Type of Courses 課程範疇	By Self-accrediting Institutions 由自行評審課程營辦者開辦		By Non self-accrediting Course Providers 由非自行評審課程營辦者開辦	
	2016/17	2017/18	2016/17	2017/18
Business Services 商業服務	47	45	28	36
Financial Services 金融服務業	22	17	4	32
Creative Industries 創意工業	1	10	5	8
Tourism 旅遊業	5	21	1	2
Language 語文	10	2	8	–
Logistics 物流業	–	2	–	–
Design (Product and Digital) 設計（產品及數碼設計）	2	12	9	3
Interpersonal and Intrapersonal Skills for the Workplace 工作間的人際及個人才能	–	0	–	–
SCS-based 能力標準說明課程	2	3	35	18
Total 總數	**89**	**112**	**90**	**99**



Assessment of CPD Programmes

During the year, 132 new applications, 298 annual re-assessments and 256 change applications were processed under the Insurance Intermediaries Quality Assurance Scheme (IIQAS). Compared to the previous year, the numbers of new applications and re-assessment applications increased by 7% and 3% respectively. This reflects the increasing industry demand on professional development for practitioners. On the other hand, the number of course amendment dropped by 25%.

In addition to assessed CPD activities, 22 QF-recognised programmes in the Insurance Industry have been directly recognised as qualified CPD activities under the CPD Programme of IIQAS through the mechanism of direct recognition.

To further increase the transparency and improve the efficiency of assessment service, a new Guidance Notes on Assessment for CPD will be published in the third quarter of 2018 with a view to providing more comprehensive information on assessment criteria, a step-by-step application procedure and a revised fee schedule.

持續專業進修課程評核

在保險中介人素質保證計劃下，評審局於報告期內完成132項新課程評核申請、298項周年覆核申請及256項修改申請。與去年相比，申請新課程及周年覆核的數目分別上升7%及3%，此反映業界對從業員在持續進修方面的要求日增。另一方面，申請修改課程的數目下降25%。

除持續專業進修課程評核外，共有22個經評審的保險業課程，直接獲認可為保險中介人素質保證計劃下的持續專業進修課程。

評審局將於2018年第三季在網頁刊載持續專業培訓活動評核指引的更新版本，以便提供更詳盡的資料，包括各項評核準則、申請程序和新修訂的收費表等，從而增加透明度及提高評核服務的效率。

Breakdown of assessed CPD programmes for IA
經評核的保險中介人持續專業進修課程數目

	New Application 新課程評核申請	Re-assessment Application 周年覆核申請	Course Amendment Application 改動申請
2016/17	123	288	340
2017/18	132	298	256

Quality Assurance Services

In the school sector, HKCAAVQ continues to be commissioned by EDB to quality assure the delivery of Applied Learning (ApL) courses. This year, quality assurance visits were conducted for 11 ApL courses for the 2017 – 2019 cohort. The number of visits was similar to last year.

質素保證服務

評審局繼續獲教育局委託為「高中應用學習課程」進行質素保證工作。在報告期內，評審局為11項2017－2019學年的應用學習課程進行實地考察。考察次數與去年度相約。

Qualifications Assessment
學歷評估

HKCAAVQ offers qualifications assessment services for the general public, organisations, and government bureaux/departments on qualifications awarded by granting bodies outside Hong Kong. We offer a professional opinion on whether the totality of the educational qualifications (i.e. the integrated learning outcomes of the highest qualification including those learning outcomes achieved through learning deemed to have a substantial bearing on the qualification under assessment) of an individual meets the standard of a particular level of qualification in Hong Kong.

評審局向公眾人士、不同機構和政府部門提供學歷評估服務，為非本地資歷頒授機構發出的學歷進行評估。評審局會根據申請人之總體學歷，是否達到在香港取得的某一個特定資歷級別的標準提供專業意見。

Key figures/statistics

重要數目/統計

Qualifications Assessment Cases by Source of Application (1 April 2017-31 March 2018)
學歷評估個案申請來源（2017年4月1日 – 2018年3月31日）

Sources of Application 申請來源	2016-17	2017-18
Civil Service Bureau 公務員事務局	147	150
Education Bureau 教育局	95	114
Individuals 個別人士	2,919	3,528
Other Organisations 其他機構	539	846
Total 總數	3,700	4,638

Level of Major Qualifications held by Applicants (1 April 2017-31 March 2018
申請人的主要學歷程度(2017年4月1日 – 2018年3月31日)

Qualifications 學歷程度	2016-17 Number 數目	2017-18 Number 數目
Doctoral Degree 博士	32	48
Master's Degree 碩士	459	598
Postgraduate Diploma/Certificate 深造文憑/證書	212	266
Bachelor's Degree 學士	2,297	2,875
Sub-degree 副學位	336	455
Secondary School Level 中學程度	111	135
Others 其他	253	261
Total 總數	**3,700**	**4,638**

Place of Award of the Major Qualifications held by Applicants (1 April 2017-31 March 2018)
申請人的主要學歷頒授地區(2017年4月1日 – 2018年3月31日)

Place of Award 學歷頒授地區	2016-17	2017-18
Australia (澳洲)	328	372
Canada (加拿大)	191	167
France (法國)	36	29
Hong Kong (中國香港)	37	35
India (印度)	124	203
Japan (日本)	22	23
Mainland China (中國內地)	897	1,020
New Zealand (紐西蘭)	60	55
Pakistan (巴基斯坦)	21	21
Philippines (菲律賓)	46	107
South Africa (南非)	77	147
Taiwan (中國臺灣)	216	398
UK (英國)	1,086	1,389
USA (美國)	390	477
Others (其他)	169	195
Total 總數	**3,700**	**4,638**

Place of Award of Major Qualifications assessed and considered as meeting the standard of comparable qualifications under HKQF (1 April 2017-31 March 2018)*
非本地學歷被評定為香港資歷架構下相對的學歷水平(2017年4月1日 – 2018年3月31日)*

Places of Award of Major Qualification 主要學歷頒授地區	2016-17 Comparable rate 評定為相對學歷之百分比	2017-18 Comparable rate 評定為相對學歷之百分比
Australia (澳洲)	92.1%	96.5%
Canada (加拿大)	99.5%	100%
Mainland China (中國內地)	99.6%	99.3%
New Zealand (紐西蘭)	100%	100%
South Africa (南非)	100%	100%
Taiwan (中國臺灣)	95.8%	98.2%
UK (英國)	96.3%	97.3%
USA (美國)	91.8%	95.6%

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

* 學歷評估並非院校或課程評審，因此評估結果只適用於個別申請人。

Yearly Totals

In 2017/18, HKCAAVQ conducted 4,638 qualifications assessments, an increase of 25.3% when compared to the figure of 3,700 in the previous year.

每年總計

評審局在2017/18年度共處理4,638宗學歷評估個案，較上年的總數目3,700宗增長了25.3%。



Source of Applications

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

申請來源

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

Level and Place of Award of Qualifications

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

The United Kingdom and Mainland China remained the two major source countries of awards for our assessment services. This year, the numbers of qualifications from Taiwan and South Africa surged at a greater pace comparing to other countries/areas; except for the Philippines. The figures for Mainland China and Taiwan followed an established trend where more graduates return to Hong Kong after their studies; while the figure for South Africa reflected more potential teachers from the area were coming to seek employment in Hong Kong. The figure for the Philippines was related to a qualification offered locally in the field of "Civil Engineering", which again is aimed at employment in Hong Kong.

學歷之程度及頒授地區

大部分評估申請的學歷為學士學位。然而與去年相比，評估申請中主要學歷程度為碩士或博士學位的數目於本年度顯著增加。這可能是由於本地經濟蓬勃，從而吸引高學歷人士來港工作之原故。

英國和中國仍然是學歷評估服務中主要學歷頒授國家的兩個主要來源。於本年度，除了菲律賓外，來自台灣和南非的主要學歷數量之增長速度，超過其他國家／地區；中國和台灣的申請數字亦因本地學生畢業回港的數字日漸增長；而來自南非的申請數目，正反映愈來愈多來自該國的準教師到港求職的現象。菲律賓的申請數字與其在港營辦有關「土木工程」之學歷及該行業之就業率有關。

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 are also made available for students regarding learning opportunities through study pathway guidebooks etc.

提高公眾對學歷評估服務的認識

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

Authentication of Degree Certificates of Qualifications

HKCAAVQ continued to work closely with awarding institutions to authenticate applicants' qualifications. Apart from awarding institutions, we have also started to explore other national resources to authenticate qualifications so as to increase our capacity to detect fake qualifications. During the reporting period, HKCAAVQ has identified eleven cases of fake qualifications and the Hong Kong Police were consulted to develop efficient means of reporting the identified cases (as well as future cases) via their online reporting service.

Reasons for Non-assessable Qualifications Assessment

Although the number of qualifications assessed and considered by the QA Service as meeting the standard of comparable qualifications under HKQF is high, there are still a large number of applications that contained qualifications that were not assessable by QA. In the reporting period, there were 317 QA applications that were not assessed by QA due to: (a) the qualifications not being recognised in the home countries/areas; (b) the qualifications were fake; (c) the applicants were unable to provide sufficient information; and (d) the applicants voluntarily decided to withdraw their applications.

Major Developments

In May 2017, the Commission on Poverty of the Hong Kong Special Administrative Region (HKSAR) Government agreed to subsidise eligible non-local qualification holders with financial needs to apply for qualification assessment by HKCAAVQ for general purposes. This Community Care Fund assistance "pilot" programme has been launched on 1 September 2017 with a duration of three years.

學歷證明文件之驗證

評審局繼續與各頒授機構密切合作，以驗證申請人的學歷。除了頒授機構外，我們亦開始探索其他國家資料庫進行學歷驗證，以提高我們識別假學歷之能力。在報告期內，我們識別11宗涉及虛假學歷之申請，並已諮詢香港警方及制定有效的網上報案方法，以舉報現有及未來之虛假學歷個案。

學歷評估申請不被處理的原因

雖然學歷能被評定為相對於香港資歷架構下的學歷水平之申請數目十分高，但仍有大量申請因不同之原因並未能被學歷評估部處理。於報告期內，共有317宗學歷評估申請未能通過評估，當中之原因包括：(一)學歷並非頒授國家／地區承認；(二)學歷是虛假的；(三)申請人無法提供足夠的資料；及(四)申請人自願決定退回申請。

主要發展

2017年5月，香港特別行政區(香港特區)政府扶貧委員會同意資助符合資格而有經濟困難的非本地學歷持有人，申請「一般用途」之學歷評估服務。是次關愛基金援助「試驗」計劃已於2017年9月1日起推行，為期三年。

In 2018, QA introduced a web-portal, QA i-Portal, to allow applicants to submit their applications and make payment online, as well as provide information on their application status. The ability of QA i-Portal to provide the latest assessment information to our applicants provided a unique opportunity for QA to explore how we could better serve our applicants/stakeholders. The integration of the QA i-Portal and HKCAAVQ's Quality Management System (QMS) had also greatly enhanced our service effectiveness and efficiency.

Future Developments/Priorities

HKCAAVQ's Country/Area Profiles (CAPs) provide comprehensive information on eight specific countries/areas, namely: Australia, Canada, Mainland China, New Zealand, South Africa, Taiwan, the United Kingdom and the United States of America. The CAPs have greatly enhanced the efficiency and effectiveness of our work in quality assurance; and we have endeavoured to update the CAPs on a regular basis to ensure they provide the latest and most accurate information to both our assessors and stakeholders.

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

學歷評估於2018年推出網上服務平台「QA i-Portal」，平台容許申請人於網上提交申請及繳交費用，並提供有關其申請狀態之信息。「QA i-Portal」為申請人提供最新之申請狀態信息，令我們能進一步探索，如何更有效地服務申請人或持份者。「QA i-Portal」與評審局之「QMS」系統的整合，大大提高服務成效和效率。

展望將來

評審局之國家／地區資料庫提供了八個國家／地區（包括：澳洲、加拿大、中國、紐西蘭、南非、台灣，英國和美國）之詳細資料。這些國家／地區資料庫大大提高了學歷評估的成效。我們會定期更新國家／地區資料庫，以確保它能為評審局及持份者提供最新及最準確的信息。

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

Qualifications Framework and Qualifications Register
資歷架構及資歷名冊

The Qualifications Register (QR) is a centralised web-based register containing information of qualifications quality-assured under the Qualifications Framework (QF), including the associated learning programmes and the relevant operators, as well as those qualifications awarded by assessment agencies. HKCAAVQ, in the statutory role as the QR Authority, has been entrusted by the Education Bureau (EDB) to maintain and develop the QR and to ensure its credibility and integrity as a web tool for QF-recognised information in support of lifelong learning.

資歷名冊是一個中央網上資料庫，載列通過質素保證、並獲得資歷架構認可的資歷、其相關進修課程及營辦者，與及由評估機構所頒發的資歷。香港學術及職業資歷評審局(評審局)作為資歷名冊當局，受教育局委任管理和發展資歷名冊，並確保其作為資歷架構認可資料的網上工具，具有可信性和完整性，以支持終身學習。

Key Figures

主要數字

Management of QR Records 資歷名冊記錄管理

No. of Qualifications on QR 資歷名冊上的資歷數目	2016-17	8,063	2017-18	8,250
QR Hit Rate (Annual Growth) 資歷名冊點擊率(年增長率)	2016-17	24%	2017-18	7%
No. of QR Batches Uploaded 上載於資歷名冊的數據組數目	2016-17	1,215	2017-18	1,148
No. of Misleading QF Related Advertisement 涉及資歷架構的誤導廣告數目	2016-17	8	2017-18	9

Number of Qualifications on QR by Operator Type of Accreditation Status: 按營辦者的評審狀況劃分的資歷數目：	2016/17	2017/18
No. of Qualifications on QR　資歷名冊上的資歷數目	8,063	8,250
HKCAAVQ-accredited Operators　經評審局評審的營辦者	3,786	3,692
PAA Operators　具備學科範圍評審資格的營辦者	547	634
Assessment Agencies　評估機構	651	767
Self-accrediting Operators　自行評審的營辦者	3,079	3,157

Number of Qualifications on QR by QF Level: 按資歷架構級別的劃分的資歷數目：	2016/17	2017/18
No. of Qualifications on QR　資歷名冊上的資歷數目	8,063	8,250
QF Levels 1-4　資歷架構第1至4級	5,755	5,908
QF Levels 5-7　資歷架構第5至7級	2,308	2,342

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按營辦者的評審狀況劃分的資歷數目：	2016/17	2017/18
No. of Qualifications on QR　資歷名冊上的資歷數目	8,063	8,250
CAT (Programme)　學分累積及轉移(課程)	57	69
Self-accrediting Operators　自行評審的營辦者	52	63
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	5	6
CAT (Institutional)　學分累積及轉移(院校)	1,002	1,512
Self-accrediting Operators　自行評審的營辦者	803	1,244
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	199	268

Major Developments

Hyperlinks to HKCAAVQ's Published Accreditation Reports on QR

For transparency and to facilitate the learners' search for informed study choices by making reference to the HKCAAVQ's accreditation reports, HKCAAVQ adopted a two-phase approach with the addition of a new "Accreditation Reports" page on the QR website in March 2018 as Phase 1. The "Accreditation Reports" page gives a brief description of the summary accreditation reports published by HKCAAVQ and the hyperlink to the relevant webpage. Phase 2 is to add a hyperlink to HKCAAVQ's published accreditation reports to each QR Record Details page of qualifications accredited by HKCAAVQ. This Phase is targeted for completion in October 2018.

Indication of Industry and Branch on QR

"Industry" and "Branch" are two essential and inter-related data fields with a search facility on the QR, and are of particular relevance to vocational and professional qualifications and their associated learning programmes. Specification of the relevant industry/ industries and branch/branches of a qualification on the QR would enhance usability of the QR as a public database for quality assured qualifications under the Qualifications Framework (QF). As such, a requirement for all learning programmes to indicate industries and branches on the QR as far as practicable has been implemented effective from 1 July 2017, supported by system modifications to allow multiple indications of industries and branches.

主要發展

資歷名冊上新增超連結至評審局發布的評審報告

為提高透明度及方便學員在搜尋進修選擇時參考評審局的評審報告，評審局分兩階段在資歷名冊上建立超連結到評審局發布的評審報告，其中第一階段已於2018年3月在資歷名冊網頁上新增「評審報告」頁面，簡要介紹評審局發布的評審報告摘要以及相關網頁的連結。在第二階段，因應每個經評審局評審的資歷，其資歷名冊的記錄詳情頁面上將包括評審局發布的評審報告的連結。此階段預計在2018年10月完成。

資歷名冊上標示行業和行業分支

「行業」和「行業分支」是兩項重要而又互相關聯的資料，可通過資歷名冊的搜尋功能搜尋，並特別與職業和專業資歷及其相關進修課程有關聯。資歷名冊上的資歷所標示的相關行業和行業分支，將提升資歷名冊作為中央資料庫載列通過質素保證並獲資歷架構認可的可用性。因此，自2017年7月1日起，所有進修課程都必須盡可能在資歷名冊上標示行業和行業分支。資歷名冊系統亦已提升，以允許標示多個行業和行業分支。

Number and Percentage of QR Records with Indication of Industry

資歷名冊記錄標示行業的數目和百分比

	(As at 29 March 2017)
No. of Non-SCS-based Learning Programmes	7,154
No. of QR Records with Indication of Industry	2,317
% of QR Records with Indication of Industry	32%

	（截至二零一七年三月廿九日）
非「能力標準説明」為本課程的數目	7,154
已標示行業的資歷名冊記錄的數目	2,317
已標示行業的資歷名冊記錄的百分比	32%

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

質素提升支援計劃專案－在資歷名冊上建立學分累積及轉移中央資料庫

In June 2017, HKCAAVQ commenced the application development of the CAT centralised database on the QR. Valuable comments and suggestions received from the Project Advisory Group (PAG), comprising representatives from operators, and the Qualifications Framework Secretariat, were used to inform the design of the CAT centralised database from the users' perspective. The CAT features include the provision of search options, defining the number of sending programmes for each programme with CAT arrangement, and specifying data fields under the sending programmes. In view of the growing increase in number of sending programmes, learning programmes with CAT information will be sorted and filtered for display.

在2017年6月，評審局開展了為在資歷名冊上建立學分累積及轉移中央資料庫的應用開發。專案諮詢小組(成員包括營辦者和資歷架構秘書處代表)所提供的寶貴意見和建議，讓學分累積及轉移中央資料庫的設計能從用戶的角度再作考慮和修改。學分累積及轉移功能包括提供搜尋選項，定立每個具學分累積及轉移安排的進修課程的原來課程數目，以及原來課程下的數據欄目。鑑於原來課程數目的增加，所顯示具有學分累積及轉移資料的進修課程，將會有排序和篩選的功能。

In January 2018, HKCAAVQ conducted a focus group for a preview of the prototype of CAT centralised database among major user groups with an aim to collect and analyse views on the usability of the prototype. Based on the valuable feedbacks and suggestions from both operators and learners, the prototype was further refined, including the addition of a CAT search landing page and of CAT search facilities using sending qualifications as a search criterion.

在2018年1月，評審局舉行了聚焦小組會議，讓主要用戶組別預覽學分累積及轉移中央資料庫的原型，並收集和分析對原型可用性的意見。根據營辦者和學員的寶貴反饋和建議，原型將會作微調，包括增加學分累積及轉移搜尋登錄頁面及原來資歷的搜尋功能。

The Project has received encouraging support from operators in particular those from the self-accrediting sector, for the indication of CAT arrangements on the QR; and is currently making good and promising progress. It is targeted for completion with the launch of the CAT centralised database on the QR in October 2018 and a full-fledged celebrative launching ceremony to be organised in November 2018.

該專案得到了營辦者的支持，到目前為止，在收集學分累積及轉移數據方面進展良好，特別是自行評審的營辦者在資歷名冊記錄上標示學分累積及轉移安排。在資歷名冊上建立學分累積及轉移中央資料庫預計於2018年10月完成，在2018年11月將會舉行全面的慶祝啟動儀式。

Future Developments/Priorities

展望將來

Two New Types of Qualifications, "Professional Qualifications" and "Vocational Qualifications Pathway" Programmes on the QR, and Re-arrangement of "Types of Qualifications" Search Field on Qualifications Search on QR

資歷名冊上的兩項新資歷類別：「專業資歷」和「職業資歷階梯課程」，以及在資歷名冊上「資歷類別」搜尋欄目的重新排列

Two new types of qualifications, "Professional Qualifications" (PQ) and "Vocational Qualifications Pathway" (VQP) Programmes on the QR are two new initiatives of the EDB in the vocational and professional education and training (VPET) sector. For public search for the PQ and VQP programmes, QFQR will modify the QR system to assign an independent legend to each of these two new qualifications and add them as new search criteria on the QR. Taking this opportunity, "Types of Qualifications" search field will be enhanced for clarity and user-friendliness which is targeted for completion in late 2018.

為配合教育局在職業和專業教育與培訓領域的新措施，資歷名冊上將會新增兩項資歷類別:「專業資歷」和「職業資歷階梯課程」。資歷架構及資歷名冊組將提升資歷名冊系統，讓公眾可以通過資歷名冊的搜尋功能搜尋專業資歷和職業資歷階梯課程，並為每項新資歷類別分配一個獨立的圖示。而「資歷類別」搜尋欄目亦將作更清晰的排列，更方便使用。此提升項目預計在2018年年底前完成。

Research & Training
研究及培訓

Key Figures

主要數字

Activities 活動

Appointed Specialists 評審局專家	2016-17	803	2017-18	860
Capacity building activities for Operators, Specialists and staff 營辦者、專家、職員的培訓活動	2016-17 sessions場	46	2017-18 sessions場	32
	2016-17 participants人	1164	2017-18 participants人	855

Major Developments

HKCAAVQ conducts research to inform policy and accreditation decisions, as well as to support enhancement of its operational effectiveness and efficiency. Its research activities aim to keep track of the latest developments of quality assurance theories and practices, and to help HKCAAVQ to focus its resources on important issues relating to safeguarding the quality of education and training provision in Hong Kong.

Two important research activities are the review of accreditation standards and the utilisation of data captured in the Quality Management System (QMS). The research findings, where appropriate, are shared internally through different capacity building activities, and externally through local and international conferences.

主要發展

評審局進行研究活動，以支援政策及評審決定，亦同時協助提升評審局的工作效率和效益。研究活動旨在保持質素保證的理論與實踐能與時並進，同時協助評審局集中資源，專注在與香港教育及培訓質素保證相關的重要事項之上。

在報告期內，評審局的兩項重要研究活動，包括評審標準檢討及善用質素管理系統內的數據。研究結果經已透過不同的培訓活動及海內外的會議作出適當分享。

Revised Accreditation Standards under the Four-stage Quality Assurance Process

The Review of the Accreditation Standards was launched in January 2016. Through extensive desktop research activities and a series of focus group meetings with different stakeholder groups, 14 broad issues were identified. In June 2017, a consultation document covering the issues identified and the subsequent draft revisions to the accreditation standards under the Four-stage Quality Assurance Process was published for a full-scale consultation. Stakeholders and the public were invited to participate in the consultation through online survey, written submission or attendance to the consultation forums. In addition to the accredited operators and HKCAAVQ's specialists, the consultation was also extended to experienced local and overseas quality assurance agencies and experts as well as local Industry Training Advisory Committees (ITACs). By the end of the consultation in August 2017, 50.3% of the accredited operators provided their views and comments, covering 96.5% of the HKCAAVQ accredited qualifications on the Qualifications Register.

Findings of the consultation clearly indicated that the issues identified for exploration were comprehensive, and the proposed directions of change were supported by the stakeholders. With this strong endorsement, a Summary of Findings was prepared, and later published, stating the directions of change and the positions adopted by HKCAAVQ in response to questions raised during the consultation. The accreditation standards were finalised and approved by the HKCAAVQ Council in January 2018, and subsequently published in April 2018. The revised accreditation standards provide flexibility to cover the diversity of operators and learning programmes that come under the purview of HKCAAVQ seeking recognition under the Hong Kong Qualifications Framework (HKQF).

The revised accreditation standards will take effect for accreditation documents submitted after 1 April 2019.

四階段質素保證程序評審標準之檢討

「四階段質素保證程序評審標準之檢討」於2016年1月展開。評審局透過廣泛的桌面研究及與持份者分組進行一系列的焦點會議後，得出十四項綜合議題。翌年6月，評審局發布了諮詢文件，涵蓋該等議題和評審標準的草擬修訂本，並就此作出全面的諮詢工作。諮詢分別透過網上問卷、書面意見和諮詢會，向持份者及公眾收集意見。除了已通過評審局評審的營辦者和評審局專家外，於海內外質素保證方面有豐富經驗的專業人員和機構亦被邀請其中。諮詢工作於2017年8月完成，超過一半的課程營辦者參與，其課程佔在資歷名冊上經由評審局評審的資歷達96%以上。

諮詢結果清楚顯示，該十四項綜合議題覆蓋全面，評審局所提出的修訂方向獲得持份者支持。基於此正面結果，評審局發布了諮詢結果摘要，闡述了修訂方向及評審局所採納的立場，以回應諮詢過程中所收集的意見。「四階段質素保證程序評審標準修訂本」於2018年1月獲評審局大會通過後，於同年4月正式向外公布。運用新修訂的評審標準，評審局將可更為靈活面向申請香港資歷架構認可的課程營辦者及課程。

由2019年4月1日起所遞交的評審文件將使用新修訂的評審標準。

Capacity Building for Stakeholders

HKCAAVQ provides training to develop the capacity of operators and specialists in the form of regular, thematic and tailor-made workshops. During the reporting period, 32 capacity building activities, involving 855 participants, were arranged for specialists, operators, quality assurance (QA) professionals and staff. A summary of the activities conducted for operators and specialists is provided below.

持份者之培訓活動

評審局為課程營辦者及評審局專家提供定期、主題及內部培訓活動。報告期內，評審局共舉行了30場培訓活動，參與的課程營辦者及專家達798人次。概述如下：

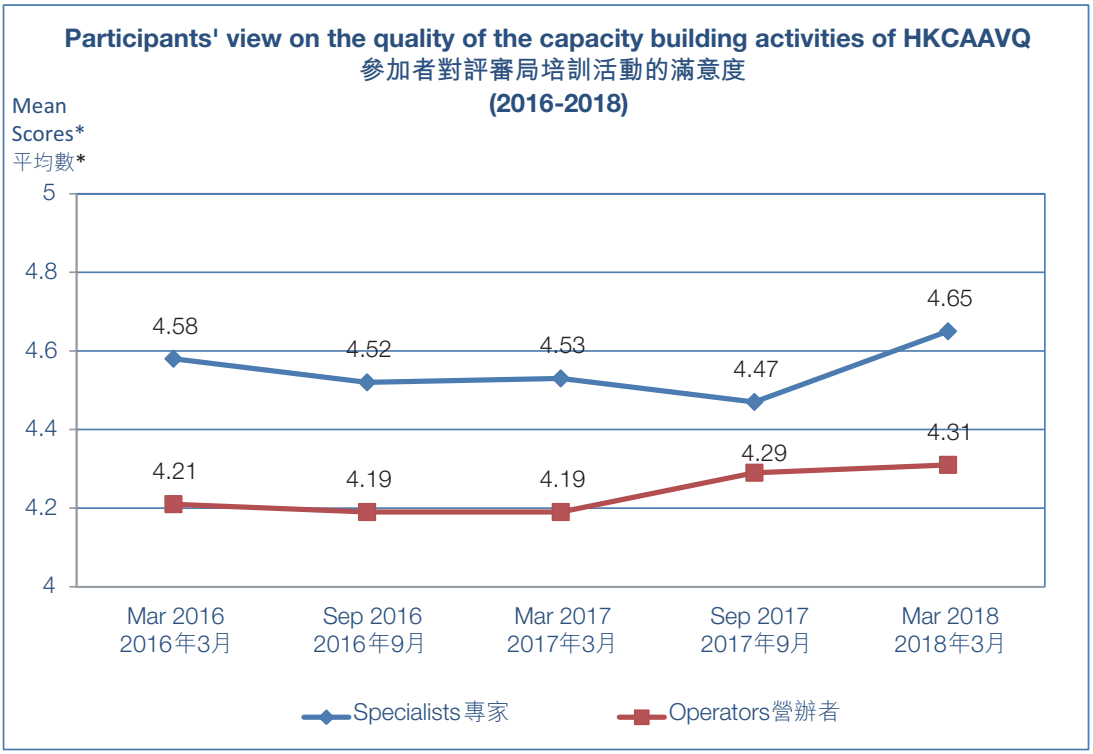
Stakeholder 持份者				
Specialists 評審局專家	No. of sessions 舉辦場數	6	No. of participants 參與人數	106
Operators 課程營辦者	No. of sessions 舉辦場數	24	No. of participants 參與人數	692
Total 總數	No. of sessions 舉辦場數	30	No. of participants 參與人數	798

Training needs of stakeholders have been continuously monitored and collected through various means, including opinion surveys of training events, annual post-training participant evaluation, and suggestions from accreditation teams. Based on the training needs analysis, training materials have been continuously updated according to the development of policies and practices of HKCAAVQ. Thematic workshops have been developed to meet the needs of the diverse profile of operators (academic vs. vocational, programmes at QF Levels 1-3 vs. Levels 4-7, general programmes vs. SCS-based programmes, etc.). Thematic workshops have also been developed for specialists to meet their needs for practical skills in questioning and evaluation of evidence. The training materials have also made reference to the competence matrices for operators and specialists developed to map generic training needs.

評審局一直透過不同途徑收集及監察持份者的培訓需求，包括培訓活動的出席者意見調查、年度培訓成效問卷，及由評審部門提議等。此外，培訓教材亦根據評審局的發展及實際工作而持續更新。評審局舉辦不同的主題工作坊，以迎合不同背景的課程營辦者(學術與職業培訓、資歷級別一至三級與四至七級的課程、一般課程與「能力為本」課程等)的培訓需求；評審局亦為評審局專家提供主題工作坊，以提升其提問技巧及評估證據的能力。培訓教材也參考課程營辦者及專家的能力範疇來配合其基本培訓所需。

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

評審局一直有系統地就培訓活動所達至的成效收集意見，下圖顯示了在過去三年，參加者對活動的滿意度也有所提升：



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

* 培訓活動的六個月平均得分是根據參加者對「整體而言，活動具質素」之認同，以5分為滿分（1分為非常不同意至5分為非常同意）。

Adoption of online delivery mode for Capacity Building

HKCAAVQ is exploring a phased approach to adopt the online delivery mode for some regular training activities. In this way, HKCAAVQ can better support non-local panel members who cannot attend the training sessions in person. It is planned that the initial exploration will start with specialist training and then extended to cover operator training at a later stage.

Professional Training Workshop in Quality Assurance

In March 2018, HKCAAVQ held the first Professional Training Workshop in Quality Assurance. The workshop was developed to share HKCAAVQ's experience and expertise in quality assurance and accreditation, as well as creating an exchange platform for quality assurance practitioners and professionals. The workshop was designed to provide a systematic integration of the "know-how" and "know-why" of quality assurance with an emphasis on capacity building for staff from institutions and quality assurance agencies.

The event was attended by 25 quality assurance practitioners and professionals, including representatives from institutions, operators and sister agencies in Australia, Hong Kong, Macao, Mauritius, Oman and Singapore. The workshop was well-received by participants. Given the positive outcomes, it is planned that the workshop will be offered regularly to meet the increasingly diverse and evolving needs of operators, specialists and quality assurance agencies in the region.

網上形式進行培訓活動

評審局正逐步研探以網上形式進行某些定期培訓活動，計劃先由評審局專家培訓開始，此舉能為身處海外而未能出席面對面培訓的評審局專家，提供更好的支援。今後，將計劃逐步伸延至課程營辦者培訓。

質素保證專業培訓工作坊

評審局於2018年3月舉行了首屆「質素保證專業培訓工作坊」，分享了評審局在評審與質素保證的專業知識和經驗，同時為質素保證的專業人員提供交流的機會。工作坊的內容設計，重點針對培訓質素保證機構及院校人員而設，並有系統地結合了「了解如何」及「了解為何」在質素保證之中。

工作坊共有25名從事質素保證的專業人員參與，當中包括來自澳洲、毛里求斯、阿曼、新加坡、澳門及香港的院校、課程營辦者及質素保證機構的代表。工作坊獲得出席者的一致好評，因此，評審局今後將定期開辦此工作坊，以配合世界各地的質素保證機構、課程營辦者及專家日益走向多元化的需要。



Projects commissioned by the Education Bureau (EDB)

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

The Code of Good Practices on Governance and Quality Assurance for the Self-financing Post-secondary Education Sector (the Code) was promulgated by the Committee on Self-financing Post-secondary Education (CSPE) in June 2015 with an aim to enhancing the quality, transparency and sustainable development of the sector.

HKCAAVQ was commissioned by EDB to conduct a study to review the extent, impact and effectiveness of the implementation of the Code after about one year of promulgation. On the basis of a desktop review, survey and face-to-face interviews, the study findings and observations were presented to CSPE in mid-May 2017. The final report of the Study was accepted by EDB in June 2017.

Review of Generic Level Descriptors of the Hong Kong Qualifications Framework

HKCAAVQ was commissioned by EDB to review the Generic Level Descriptors (GLD) of the Hong Kong Qualifications Framework (HKQF) and to develop practical tools for application of the GLD in contexts including education and training, human resources management and benchmarking purposes.

With a view to supporting a wider use of the GLD by stakeholders in the future, the revised GLD and Practical Tools were drafted following a desktop research and focus group interviews for public consultation from September to October 2017. The review had been completed in November 2017.

受教育局委託之項目

自資專上教育界別實施《管治及質素保證良好規範守則》研究

自資專上教育委員會於2015年6月頒布自資專上教育界別《管治及質素保證良好規範守則》（下稱「守則」），旨在提升自資專上教育的質素和透明度，同時促進該界別的持續發展。

在守則頒布後一年，教育局委託評審局研究自資專上教育界別實施守則的程度、影響和成效。研究以桌面研究、問卷調查及面談方式進行，其結果及觀察經已於2017年5月中旬交予自資專上教育委員會，最終研究報告於同年6月獲教育局接納。

香港資歷架構《資歷級別通用指標》的檢討

教育局委託評審局就「資歷級別通用指標」（下稱「級別指標」）進行檢討，並製作參考工具，供僱主、教育及培訓機構和制訂標準的相關機構作參考。

為使級別指標獲得持份者廣泛使用，評審局進行了桌面研究後，於2017年9月至10月期間進行了多場焦點小組訪談，就草擬的級別指標修訂本及相應的參考工具作公眾諮詢。檢討於2017年11月完成。

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

On the basis of the observation and recommendations that HKCAAVQ put forward in the Phase I Feasibility Study on Alignment/ Recognition of Professional Qualifications under the Hong Kong Qualifications Framework (HKQF), EDB commissioned HKCAAVQ to conduct this sequel study. The aim of this Pilot Project is to test the application of the criteria, principles and procedures developed in Phase I for recognising and benchmarking professional qualifications with the HKQF. The Pilot Project was concluded in December 2017.

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

As part of the review of self-financing post-secondary education in Hong Kong by the Task Force on Review of Self-financing Post-secondary Education (the Task Force), HKCAAVQ was commissioned by EDB in 2018 to conduct a study to look into international practices, models and trends of the self-financing post-secondary education sector in selected countries/economies. The outcomes of the Study would serve as a reference for the review undertaken by the Task Force. The Study is expected to be completed in August 2018.

專業資歷對照香港資歷架構要求／認可(第二期)先導研究

評審局較早前受教育局委託進行第一期「專業資歷對照資歷架構之要求／認可的可行性研究」後，再續委託評審局進行第二期的先導研究。該先導研究旨在測試第一期所制定的準則、原則及程序的可行性，經已於2017年12月完成。

自資專上教育的國際經驗研究

受教育局委託，評審局於2018年對其他經濟體處理自資專上教育界別的國際慣例、發展模式及趨勢進行研究，供檢討自資專上教育專責小組參考。有關研究預計於2018年8月完成。

Consultancy Services

Pilot Study on Institutional Quality Audit in Macao

HKCAAVQ conducted a pilot study on Institutional Quality Audit (the Study) for the Tertiary Education Service Office (GAES) of the Government of the Macao Special Administrative Region (Macao SAR). The purpose of the Pilot Study is to evaluate the effectiveness of the workflow of Institutional Quality Audit and put forth recommendations to GAES for the refinement of the Guidelines on Institutional Quality Audit and those for use by external quality assurance agencies. Through analysis of site visit observations and focus group interviews with stakeholders, findings on the workflow of Institutional Quality Audit and recommendations for the refinement of the Guidelines were presented to GAES. The final report of the Pilot Study was accepted by the Government of Macao SAR in February 2018.

Future Developments/Priorities

With the approval of the revised accreditation standards under the Four-stage Quality Assurance Process, a priority of Research and Training is to support effective implementation of the revised accreditation standards at the operational level. This would involve refinement of accreditation tools, enhanced adoption of technologies, and use of data from QMS to inform accreditation decisions. Provision of training will continue to play a pivotal role in supporting HKCAAVQ's accreditation services with updated format and content that can meet the needs of operators, specialists and staff.

顧問服務

澳門的院校素質核證先導研究

評審局為澳門特別行政區政府的高等教育輔助辦公室(下稱「高教辦」)進行了「院校素質核證」的先導研究。研究旨在評估「院校素質核證」工作流程的成效，並就「院校素質核證」指引及為外評機構提供的相關指引部份，向高教辦提出修訂建議。評審局透過實地考察的觀察，及與持份者的焦點小組訪談所得作出分析後，向高教辦呈交相關結果，最終報告於2018年2月獲澳門政府接納。

展望將來

隨著「四階段質素保證程序評審標準修訂本」獲得通過，研究及培訓部的一項重點工作是支援在日常運作中有效地落實修訂後的評審標準，包括修訂評審工具、提高使用相應科技，並運用質素管理系統內的數據作評審決定等。此外，培訓活動對於評審服務亦至關重要，評審局將繼續提供最新的培訓形式及內容，以配合營辦者、專家及評審局職員的需要。

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.

評審局十分重視與廣大持份者保持緊密溝通，除了掌握不同界別與行業的最新發展，亦為了與各教育及培訓機構、政府部門、夥伴機構以及海內外的公眾人士分享我們的質素保證工作。我們透過對話及各項對外活動，配合此策略目標。

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 every year. We also take the initiatives to provide trainings, workshops and briefings all year round to build capacity of our key stakeholders. In 2017/18, more than 30 activities were held, involving over 1,200 specialists, panel members and operators from the academic and vocational sectors.

本地連繫

評審局每年均舉辦各項活動，為持份者介紹評審局最新服務資訊，以及推廣及傳達質素保證工作的良好作業模式。評審局亦於全年不同時間提供培訓、工作坊及簡報會，提升持份者在這方面的知識層面。在2017/18年，評審局舉辦超過30場活動，參與的專家、小組成員及營辦者來自學術及職業資歷界別，數目超過1,200人。

Specialist Appointment Ceremony

The Specialists Appointment Ceremony has been a major annual event of HKCAAVQ. It is an occasion for HKCAAVQ to welcome newly appointed or re-appointed Specialists and to present them with Certificates of Appointment. The Ceremony also provides the opportunity for exchange and networking.

On 19 May 2017, HKCAAVQ organised the Operators Briefing cum Specialists Appointment Ceremony as a joint event for the first time for operators and Specialists to meet in the spirit of peer review. The event provided a valuable platform for dialogue between Specialists, Operators and HKCAAVQ. Over 200 operator representatives and Specialists attended.

評審局專家委任典禮

「評審局專家委任典禮」乃評審局每年一度的重要交流活動之一。評審局藉此場合，歡迎新任及續任的專家並頒發委任狀。

本著「同行評估」的精神，評審局於2017年5月19日首次將年度營辦者簡報會和評審局專家委任典禮合併進行，締造空間讓營辦者和評審局專家一同參與評審局的周年活動，增進彼此的交流。是次活動超過200名營辦者代表和專家出席。



Student Liaison Meeting

Engagement of students in quality assurance processes is becoming one of the important drivers for continuous improvement of teaching and learning in Hong Kong and around the world. HKCAAVQ has launched a new initiative to liaise with students to enhance their understanding of the value of HKCAAVQ services and to collect student views on their learning experience.

During the reporting period, HKCAAVQ invited accredited higher education institutions to nominate student representatives to join a Student Liaison Meeting.

Two Student Liaison Meetings were held on 27 October 2017 with a participation of 27 student representatives from 16 institutions and 16 March 2018 with a participation of 17 student representatives from 11 institutions.

In the first meeting, HKCAAVQ introduced HKCAAVQ services to the students and shared recent developments in the higher education sector. The meeting also explored ways in which students may provide input to HKCAAVQ's quality assurance process.

In the second meeting, HKCAAVQ invited Professor Malcolm McVicar, former Vice-Chancellor of University of Central Lancashire, to present a topic on "Student Engagement in the United Kingdom". The presentation was well received by the students. HKCAAVQ also shared with the students in greater details about HKCAAVQ's Four-Stage Quality Assurance Process, accreditation standards and reasons for seeking accreditation.

學生聯絡小組會議

在香港以及世界各地，教學質素得以持續改善的其中一個重要推動因素，是讓學生參與質素保證程序。評審局為此推行了一個新計劃，積極聯繫學生，以增進他們對評審局服務的了解，亦希望收集學生意見，了解其學習經驗。

評審局在本年度當中向已通過評審的高等教育院校發出邀請，鼓勵每所院校提名學生代表參與『學生聯絡小組會議』計劃。

評審局分別於2017年10月27日及2018年03月16日召開了第一和第二次『學生聯絡小組會議』。來自16間院校的27名學生代表出席了第一次會議，而來自11間院校的17名學生代表則出席了第二次會議。

在第一次會議中，評審局向學生介紹了本局的服務，以及分享香港高等教育的新近發展。同時，雙方亦探討了學生可循多種途徑，對評審局的質素保證程序提出意見。

在接下來的第二次會議中，評審局邀請了Malcolm Mc Vicar教授(前英國中央蘭開夏大學校長)擔任客席講者，分享有關英國學生參與質素保證的經驗，得到與會學生代表一致的正面評價。是次會議中，評審局亦向出席學生更詳細地分享了評審局的四階段質素保證程序、評審標準及院校參與評審服務的原因。



With the encouraging response from the participants, HKCAAVQ scheduled the Third Student Liaison Meeting in July 2018.

To stay in touch with students and encourage their continuous engagement, a student liaison e-platform has also been developed. Student representatives can login to obtain more information about upcoming events and new developments of HKCAAVQ.

Annual Conference of FSTE

HKCAAVQ has joined the Federation for Self-financing Tertiary Education (FSTE) as the associate organiser of its annual conference in November 2017. The theme of this year's conference was "Innovative Learning and Teaching", focusing on areas such as computer-aided assessments; e-learning platforms; experiential learning; flipped/virtual classroom; internship/work-integrated/problem-based/service learning; and international partnerships in teaching. The conference aimed to provide an opportunity for stakeholders in the sector to report on their latest research, explore ideas, views and experience, and share their professional experience.

與會學生回應積極，有見及此，評審局將於2018年7月6日舉行第三次學生聯絡小組會議。

另外，評審局亦推出了學生聯絡網上平台，方便學生代表隨時登入並獲得評審局的最新發展及活動資訊，藉此保持與學生代表的聯繫，以及鼓勵他們持續參與評審局的活動。

與自資高等教育聯盟合辦年度會議

2017年11月，評審局與自資高等教育聯盟合作舉辦年度會議，是次主題：創新學習及教學，主要探討電腦輔助評核、電子學習平台、體驗性學習、虛擬班房教學、實習工作／問題導向等學習、以及國際伙伴教學。希望透過會議提供業內持份者匯報他們的研究成果、交換意見、分享經驗等。



Other activities and communication platforms

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

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

International Engagement

International Insight series of the Quality Assurance Agency for Higher Education (QAA)

QAA's International Insights series offers their subscribers informative overviews of overseas operating environments and international developments. The first International Insight focuses on the regulatory framework for Transnational Education (TNE) in Hong Kong. HKCAAVQ was invited to share a brief overview of key aspects of the regulatory framework for in-bound TNE in Hong Kong, which UK providers operating or wishing to offer TNE in Hong Kong might find useful. QAA will undertake a review of UK TNE provision in Hong Kong as part of its three-year plan to TNE review activities. QAA will work closely with HKCAAVQ to strengthen cooperation in the quality assurance of cross-border provision.

HKCAAVQ attends UNESCO Regional Conference on Quality Assurance in Shenzhen

The UNESCO Regional Conference on Quality Assurance was held in Shenzhen on 15-16 June 2017. Ms Dorte Kristoffersen, Executive Director, together with Deputy Executive Director (Academic), Mr Robert Fearnside, attended the Conference which focused on discussing innovative quality assurance (QA) policies and practices, identifying gaps and challenges faced by the QA industry, and exploring common agendas for future collaboration among QA agencies and regional QA networks.

其他活動及溝通平台

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

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

國際連繫

英國高等教育質素保證機構 (QAA)「國際視野」系列

英國高等教育質素保證機構的「國際視野」系列，旨在為有興趣人士提供跨國教學營辦環境及國際發展的資訊。「國際視野」系列首份報告集中討論香港跨國教學的監管框架，評審局亦獲邀在報告分享上述資訊，讓有意在港提供跨國教學的英國營辦者參考。英國高等教育質素保證機構亦將在港就英國跨境教學進行檢討，這亦是機構為期三年的檢討計劃中的一部份。英國高等教育質素保證機構將與評審局緊密連繫，在跨境教學質素保證方面的工作上加強合作。

評審局參與聯合國教科文組織質素保證地區性會議

聯合國教科文組織於2017年6月15至16日，於深圳舉行質素保證地區性會議。評審局由時任總幹事Dorte Kristoffersen女士與副總幹事(學術) Robert Fearnside先生代表參與，會上各與會組織代表集中討論質素保證的政策及模式，質素保證範疇所面對的差距與挑戰，以及在各質素保證機構在地域合作上如何尋求共識。

HKCAAVQ attends ONESQA symposium on regional quality assurance

Executive Director of HKCAAVQ Ms Dorte Kristoffersen visited Bangkok, Thailand from 31 August to 1 September 2017 to attend the Symposium on the Consequences of Regional Quality Assurance and Qualifications Frameworks on Higher Education hosted by the Office for National Education Standards and Quality Assessment (ONESQA). During the symposium, HKCAAVQ gave a presentation on how to quality assure outcome-based education using a qualifications framework based on the experiences from Hong Kong. The event was also attended by the Thai Higher Education Commission, the ASEAN Secretariat and other European partner bodies.

CSCSE and CDGDC delegates visit HKCAAVQ

Representatives from the Chinese Service Center for Scholarly Exchange (CSCSE) and China Education Exchange (Hong Kong) (CEE) Centre visited HKCAAVQ office on 18 October 2017. The delegation, led by Assistant Director General Mr. Weimin Che, exchanged ideas with HKCAAVQ representatives regarding qualifications assessment for overseas academic programmes.

A delegation from the China Academic Degrees & Graduate Education Development Centre (CDGDC), led by Director-General Mr Huang Bao Yin, also visited HKCAAVQ on 18 October 2017. The visit aimed at enhancing mutual understanding of the roles and work of both CDGDC and HKCAAVQ. During the visit, Mr Huang shared the recent developments of the Cross-border Quality Assurance Network (CBQAN) initiative and, HKCAAVQ gave a presentation on HKCAAVQ's mission and vision, strategic directions and latest developments, including HKCAAVQ's unique role in the development of the Qualifications Framework and the quality assurance of education and training in Hong Kong.

評審局於泰國國家標準與品質評估局座談會發表演說

評審局時任總幹事Dorte Kristoffersen女士於2017年8月31日至9月1日，出席於泰國曼谷舉行由泰國國家標準與品質評估局的座談會。座談會主題為地區性質素保證及資歷架構對高等教育的影響，與會期間，Kristoffersen女士以香港為例子，探討如何透過資歷架構就成果導向教育進行質素保證工作。泰國高等教育委員會、東盟秘書處及其他歐洲機構代表均有派員參與會議。

內地教育部留學服務中心及學位與研究生教育發展中心率團到訪評審局

內地教育部留學服務中心代表團，聯同中國教育留學交流(香港)代表於2017年10月18日到訪評審局，並和局方進行會面及交流。由中心副主任車偉民率領的代表團是次來訪，討論議題主要圍繞國外學歷學位認證工作，以及了解評審局的海外學歷評估服務。

另外，由王寶印主任率領的內地教育部學位與研究生教育發展中心代表團，亦於2017年10月18日到訪評審局，加強雙邊認識，為日後合作奠下穩固基礎。會上王主任分享了跨境高等教育質量保障協作網路組織(CBQAN)的最新工作發展，評審局代表亦於會上介紹本局的使命及願景、策略性方向以及最新工作發展，包括評審局在資歷架構方面以及本港教育及培訓質素保證方面的工作。





Quality Beyond Boundaries Group (QBBG) Meeting

The Quality Beyond Boundaries Group (QBBG) is a network of international quality assurance agencies that has been formed to address the growing quality assurance challenges and opportunities associated with cross border higher education. The Group meets every year, where members gather for dialogue and to seek opportunities for collaboration between member agencies, as well as developing innovative initiatives that could be made by such an international alliance to support quality assurance, consumer protection, student mobility and degree recognition.

Being a member of QBBG, HKCAAVQ hosted the meeting in Hong Kong on 19-20 October, 2017.

In the meeting, representatives gave presentations on a range of topics, from developments in student engagement in transnational education, online learning, to setting up branch campuses and a classification framework in transnational education.

During the week, HKCAAVQ also had meetings with individual agencies such as Knowledge and Human Development Authority (KHDA), Tertiary Education Quality and Standards Agency (TEQSA) and Quality Assurance Agency for Higher Education (QAA) to share new developments of HKCAAVQ including review of accreditation standards, differentiated accreditation, non-QF accreditation, accreditation of online learning programmes and joint accreditation with TEQSA and policy for accreditation of joint/dual/multiple award(s).

「質素無邊界」年度會議

「質素無邊界」為一國際質素保證機構網絡，旨在應對跨境高等教育在質素保證方面日增的挑戰及機遇。組織每年舉行會議，各成員聚首一堂，共同尋求成員機構之間的合作機會，並開拓由此國際聯盟創作的各項創新計劃，以支持質素保證、消費者保障、學生流動和學位認可。

作為「質素無邊界」成員，評審局於2017年10月19至20日在香港主辦「質素無邊界」年度會議。

會上各地成員就不同議題進行演講，包括學生在跨國教育的中參與的發展、網上學習、院校分校的開辦及跨國教育的分類架構。

於會議舉行期間，評審局亦與各國的質素保證機構，例如杜拜知識及人力發展部(KHDA)、澳洲高等教育質量與標準署(TEQSA)及英國高等教育質素保證機構(QAA)的代表會面，並分享評審局的新發展，包括評審標準檢討、區別評審方式、非資歷架構評審、網上課程評審、與澳洲高等教育質量與標準合作評審及頒授單／雙／多個資歷的評審服務政策。





HKCAAVQ presents at OBHE Global Forum 2017

HKCAAVQ was among the presenters at the Observatory of Higher Education (OBHE) Global Forum 2017, which took place in London on 11-12 December, 2017. At the forum themed "The Role of Online and Blended Learning in Higher Education", Dr Joe Hong, Registrar (Academic Accreditation & Assessment) of HKCAAVQ, shared the latest developments on accreditation of online education, as well as HKCAAVQ's preparation for the new initiative.

評審局於跨境高等教育觀察中心全球論壇2017發表演說

跨境高等教育觀察中心於2017年12月11至12日，於英國倫敦舉辦以「網上及融合教育在高等教育中的角色」為題的全球論壇，評審局評審主任(學術評審及評核)康慶祥博士於論壇上分享網上教學評審的最新發展，以及評審局在應對該範疇的準備工作。

HKCAAVQ signs MoU with CEAIE

Executive Director and Deputy Executive Director (VPET) visited the China Education Association for International Exchange (CEAIE) in Beijing on 12 January 2018. The purpose of the visit was for the two agencies to enter into their first Memorandum of Understanding (MoU). Representatives from the two agencies discussed future collaboration on quality assurance, with a focus on accreditation of non-local programmes. The agencies also looked into details of staff exchange arrangement as well as sharing of specialists.

評審局與中國教育國際交流協會簽訂諒解備忘錄

評審局時任總幹事及副總幹事於2018年1月12日，到訪北京與中國教育國際交流協會，雙方在會面期間簽訂了首份諒解備忘錄。評審局與協會代表在會上亦就日後在質素保證範疇上的合作進行交流，並集中討論非本地課程的評審事宜。此外，雙方亦就日後工作人員交流協作及專家分享交換意見。



HKCAAVQ Chairman speaks at IABEE International Seminar on Quality of Engineers in Jakarta

Ir Dr Alex Chan, HKCAAVQ Chairman, was invited as one of the international speakers at the Indonesian Accreditation Board for Engineering Education (IABEE) International Seminar on Quality of Engineers in Jakarta, Indonesia on 13 March, 2018. On behalf of HKCAAVQ, Dr Chan, also the former Chair of International Professional Engineers Agreement (2014-2017), delivered a presentation titled "Education and Training in Hong Kong and the Region" during the panel discussion at the seminar. During the presentation, he introduced the education and training system in Hong Kong, gave an overview on the development and impact of the Hong Kong Qualifications Framework (HKQF) as well as the national

評審局主席於印尼雅加達出席工程師品質國際研討會

評審局主席陳兆根博士早前獲印尼工程教育認證局(Indonesian Accreditation Board for Engineering Education (IABEE))邀請，於2018年3月13日前往印尼雅加達出席工程師品質國際研討會(International Seminar on Quality of Engineers)並擔任講者。陳博士於2014至2017年間曾擔任專業工程師資格互認協議(International Professional Engineers Agreement)主席，他亦於會上代表評審局介紹香港的教育與培訓制

and international collaboration initiatives. The international seminar attracted around 200 government officials, professionals, and representatives from higher education institutions in the region and around the world.

度，並闡述香港資歷架構的發展及影響，以至香港與內地和國際組織的合作項目。會議吸引超過二百名來自區內及全球的政府官員、工程界專業人士以及高等教育界的代表參加。



Participation at events

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

參與海內外活動

評審局職員獲邀出席多個本地及海外活動並發表演講及撰寫文章。出席活動列表如下：

Title of presentation/Theme of conference 演講題目／會議主題	Presenter(s) 講者	Month/Year 月／年
QAA Annual Conference 2017: Building on world-class quality QAA周年會議2017：建基在國際水平之上	Mr Robert Fearnside, Deputy Executive Director (Academic) 評審局副總幹事(學術)Robert Fearnside先生	05/2017
Going Global 2017: Rise of global campuses: impact on quality assurance 2017全球國際教育論壇：國際校園的堀起對質素保證的影響	Ms Dorte Kristoffersen, Executive Director 評審局總幹事Dorte Kristoffersen女士	05/2017
Mapping and Benchmarking Standards for Industry Recognition; Recognition of Prior Learning Process and Tools 為行業認可設定基準；過往資歷認可及工具	Dr Christina Ng, Head and Senior Registrar of Vocational and Professional Accreditation 評審局總主任／高級評審主任(職業及專業資歷評審)吳黃秀慧博士	08/2017
MUST QA Forum: Cross Border Quality Assurance as An Internationalization Strategy for HEIs MUST QA論壇：專上院校的國際性策略－跨境質素保證	Mr Robert Fearnside, Deputy Executive Director (Academic) 評審局副總幹事(學術)Robert Fearnside先生	10/2017

Title of presentation/Theme of conference 演講題目／會議主題	Presenter(s) 講者	Month/Year 月／年
Higher Education International Conference: New Developments of Teaching and Learning Quality Assurance in Higher Education 高等教育國際論壇：高等教育教與學的最新發展	Ms Dorte Kristoffersen, Executive Director 評審局總幹事Dorte Kristoffersen女士 Ms Anne Lau, Registrar of Research and Training 評審局評審主任(研究及培訓)劉燕萍女士	11/2017
TEQSA Conference: Assessing quality in an outcome-based context 澳洲高等教育質量和標準署(TEQSA)會議：質素評估	Dr Alan Wu, Head and Senior Registrar of Research and Training 評審局總主任／高級評審主任(研究及培訓)胡兆勳博士	11/2017
Indonesian Accreditation Board for Engineering Education (IABEE) International Seminar on Quality of Engineers: Education and Training in Hong Kong and the Region 印尼工程教育認證局工程師品質國際研討會：香港及地區的教育與培訓	Ir Dr Alex Chan, Council Chairman 評審局主席陳兆根博士	03/2018
APQN Conference 2018: Capacity Building for Next-Generation Quality Assurance in Higher Education 亞太地區質素網絡會議2018：新世代高等教育質素保證的能力建設	Mr Sam Ho, Registrar of Research and Training 評審局評審主任(研究及培訓)何卓勤先生	03/2018

Future Developments/Priorities

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

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

展望將來

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

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

財務報告
Financial Report









Financial Report
財務報告

Independent Auditor's Report
獨立核數師報告書

TO THE COUNCIL MEMBERS OF
HONG KONG COUNCIL FOR ACCREDITATION OF
ACADEMIC AND VOCATIONAL QUALIFICATIONS
香港學術及職業資歷評審局
(Established under the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance)

致香港學術及職業資歷評審局成員

(按照《香港學術及職業資歷評審局條例》成立)

Opinion

We have audited the financial statements of Hong Kong Council for Accreditation of Academic and Vocational Qualifications (the "Council") set out on pages 92 to 137, which comprise the statement of financial position as at 31 March 2018, 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 2018, 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").

意見

本核數師行(以下簡稱「我們」)已審計列載於第92至137頁的香港學術及職業資歷評審局(以下簡稱「貴局」)之財務報表,此財務報表包括於二零一八年三月三十一日財務狀況表與截至該日止年度的全面收益表、儲備變動表和現金流量變動表,以及財務報表附註,包括主要會計政策概要。

我們認為,該等財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實與公平地反映了貴局於二零一八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。

Basis for Opinion

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

意見基礎

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

Other Information

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

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

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

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

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

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

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

其他信息

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

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

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

評審局成員及管理層就財務報表須承擔的責任

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

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

管理層須負責監督貴局的財務報告過程。

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion solely to you, as a body, in accordance with section 15 of the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance (Cap.1150), and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

核數師就審計財務報表須承擔之責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並按照《學術及職業資歷評審條例》(第1150章)的規定僅向全體成員提供包括我們意見的核數師報告。除此以外，我們的報告不作其他用途。我們並不就報告之內容對任何其他人士負上或承擔任何責任。合理保證是高程度保證，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。

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council members.

- Conclude on the appropriateness of the council members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

- 評價貴局成員所採用會計政策的恰當性及作出的會計估計和相關披露的合理性。

- 對貴局成員採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴局的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況也有可能導致貴局不能持續經營。

- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否公平地反映當中之交易和事項。

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

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong

21 September 2018

德勤 • 關黃陳方會計師行
執業核數師
香港

二零一八年九月二十一日

Statement of Comprehensive Income
全面收益表

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

	NOTES 附註	**2018 HK$ 港幣**	2017 HK$ 港幣
Income 收入			
Accreditation fees 評審費		**53,263,667**	53,480,250
Advisory and consultancy fees 諮詢和顧問費		**19,888,411**	21,985,726
Qualifications assessment fees 資歷評估費		**12,359,488**	9,115,157
Qualifications registry fees 資歷註冊費		**3,537,246**	2,927,563
Government grants 政府補助		**6,047,499**	7,268,371
Investment income 投資收入	5	**1,126,401**	897,751
Other income 其他收入	6	**576,042**	32,372
		96,798,754	95,707,190
Expenditures 支出			
Staff costs 員工成本		**(60,363,209)**	(63,342,861)
Administrative expenses 行政費用		**(10,408,552)**	(13,250,357)
Direct accreditation/consultancy costs 直接評審／顧問成本		**(11,297,793)**	(11,195,386)
Council meeting and committee expenses 本局會議及委員會支出		**(1,034,073)**	(946,780)
		(83,103,627)	(88,735,384)
Surplus for the year 本年度盈餘	7	**13,695,127**	6,971,806
Other comprehensive income 其他全面收益			
Item that may be reclassified subsequently to profit or loss:			
其後可能重新分類至損益的項目：			
Available-for-sale equity securities: 可供出售股本證券：			
Changes in fair value recognised during the year 本年度已確認公允價值的變動		**3,468,850**	1,982,200
Other comprehensive income for the year 本年度其他全面收益		**3,468,850**	1,982,200
Total comprehensive income for the year 本年度全面收益合計		**17,163,977**	8,954,006

Statement of Financial Position
財務狀況表

At 31 March 2018 於二零一八年三月三十一日

	NOTES 附註	2018 HK$ 港幣	2017 HK$ 港幣
Non-current assets 非流動資產			
Fixed assets 固定資產	9	**9,272,485**	7,310,383
Investments 投資	10	**26,068,517**	14,254,350
Deposits paid for fixed assets 固定資產按金	11	**479,820**	780,364
		35,820,822	22,345,097
Current assets 流動資產			
Accounts and other receivables 應收賬款和其他應收款	11	**15,711,450**	13,088,270
Bank deposits and cash 銀行存款及現金	12	**68,226,127**	62,739,143
		83,937,577	75,827,413
Current liabilities 流動負債			
Deferred government grants 遞延政府補助	13	**2,858,087**	2,086,334
Deferred revenue 遞延收入	14	**18,516,420**	14,908,302
Other payables and accruals 其他應付賬款及應計費用		**4,317,240**	2,998,975
Provision for staff gratuities 員工約滿酬金準備	15	**2,484,951**	3,688,577
		28,176,698	23,682,188
Net current assets 流動資產淨值		**55,760,879**	52,145,225
Total assets less current liabilities 資產總值減流動負債		**91,581,701**	74,490,322
Reserves 儲備	16		
Accumulated surpluses 累計盈餘		**78,975,124**	65,279,997
Investment revaluation reserve 投資重估儲備		**4,112,510**	643,660
Total reserves 儲備總額		**83,087,634**	65,923,657
Non-current liabilities 非流動負債			
Deferred government grants 遞延政府補助	13	**5,775,222**	5,850,277
Provision for staff gratuities 員工約滿酬金準備	15	**2,718,845**	2,716,388
		8,494,067	8,566,665
		91,581,701	74,490,322

The financial statements on pages 92 to 137 were approved and authorised for issue by the Council and are signed on its behalf by:

本局批准並授權刊載於第92至137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 2018 截至二零一八年三月三十一日止年度

	Accumulated surpluses 累計盈餘 HK$ 港幣	Investment revaluation reserve 投資重估儲備 HK$ 港幣	Total 合計 HK$ 港幣
At 1 April 2016 於2016年4月1日	58,308,191	(1,338,540)	56,969,651
Surplus for the year 本年度盈餘	6,971,806	–	6,971,806
Other comprehensive income for the year 本年度其他全面收益	–	1,982,200	1,982,200
Total comprehensive income for the year 本年度全面收益合計	6,971,806	1,982,200	8,954,006
At 31 March 2017 and 1 April 2017 於2017年3月31日和2017年4月1日	65,279,997	643,660	65,923,657
Surplus for the year 本年度盈餘	13,695,127	–	13,695,127
Other comprehensive income for the year 本年度其他全面收益	–	3,468,850	3,468,850
Total comprehensive income for the year 本年度全面收益合計	13,695,127	3,468,850	17,163,977
At 31 March 2018 於2018年3月31日	78,975,124	4,112,510	83,087,634

Statement of Cash Flows
現金流量變動表

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

	NOTE 附註	2018 HK$ 港幣	2017 HK$ 港幣
Surplus for the year 本年度盈餘		**13,695,127**	6,971,806
Adjustments for: 調整項目：			
Depreciation 折舊		**2,427,531**	6,331,427
Dividend income 股息收入		**(542,190)**	(454,740)
Interest income 利息收入		**(584,211)**	(443,011)
Gain on disposal of fixed assets 出售固定資產的收益		**(10,000)**	(1,910)
Operating cash flows before movements in working capital 營運資金變動前的經營現金流量		**14,986,257**	12,403,572
Increase in accounts and other receivables 應收賬款和其他應收款增加		**(2,604,762)**	(4,013,495)
Increase (decrease) in deferred government grants 遞延政府補助增加(減少)		**696,698**	(869,961)
Increase (decrease) in deferred revenue 遞延收入增加(減少)		**3,608,118**	(4,312,809)
Increase (decrease) in other payables and accruals 其他應付賬款和應計費用增加(減少)		**1,318,265**	(2,278,610)
(Decrease) increase in provision for staff gratuities 員工約滿酬金準備(減少)增加		**(1,201,169)**	377,075
NET CASH FROM OPERATING ACTIVITIES **經營活動所得的現金淨額**		**16,803,407**	1,305,772
INVESTING ACTIVITIES 投資活動			
Payment for purchase of fixed assets 購入固定資產付款		**(3,609,269)**	(5,299,805)
Payment for deposits for fixed assets 購入固定資產按金付款		**(479,820)**	(780,364)
Proceeds from disposal of fixed assets 出售固定資產所得款項		**10,000**	1,910
Proceeds from disposal of held to maturity investment 出售持有至到期投資所得款項		**–**	1,000,000
Payment for purchase of held to maturity investment 購入持有至到期投資付款		**(8,345,317)**	–
(Increase) decrease in bank deposits with maturity of more than three months at acquisition 在購入三個月以上到期的銀行存款(增加)減少		**(15,260,834)**	25,968
Interest received 已收利息		**565,793**	550,548
Dividend received 已收股息		**542,190**	454,740
NET CASH USED IN INVESTING ACTIVITIES **投資活動所用的現金淨額**		**(26,577,257)**	(4,047,003)
NET DECREASE IN CASH AND CASH EQUIVALENTS **現金及現金等價物減少淨額**		**(9,773,850)**	(2,741,231)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR **年初現金及現金等價物**		**44,710,788**	47,452,019
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR **年末現金及現金等價物**	12	**34,936,938**	44,710,788

Notes to the Financial Statements
財務報表附註

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

1. STATUS OF THE COUNCIL

Hong Kong Council for Accreditation of Academic and Vocational Qualifications (the "Council") is a body corporate established under the Hong Kong Council for Accreditation of Academic and Vocational Qualifications Ordinance (Cap. 1150). Under the Accreditation of Academic and Vocational Qualifications Ordinance (Cap. 592) (the "Ordinance") the Council assumes its statutory role as the Accreditation Authority and Qualification Registry ("QR") Authority under the Qualifications Framework ("QF"). As the Accreditation Authority, the Council is responsible for developing and implementing the standards and mechanisms for accreditation of academic and vocational qualifications to underpin the QF and for organising the accreditation exercises for the purposes as specified in the Ordinance. The Council also provides advice to the Government of the Hong Kong Special Administrative Region (the "HKSAR Government") on the registration of non-local academic and professional courses, the assessment on non-local qualifications and also on educational standards and qualifications generally. The Chairman, Vice Chairman, all other Members and Executive Director of the Council are appointed by the Chief Executive of the HKSAR Government. Also, the determination of accreditation fees, the financial budget and other operating policies of the Council are approved by the HKSAR Government. Therefore the Council considers itself to be a government-related entity.

The registered office address is 10 Siu Sai Wan Road, Chai Wan, Hong Kong.

The financial statements are presented in Hong Kong dollars ("HK$"), which is the same as the functional currency of the Council.

1. 香港學術及職業資歷評審局的背景

香港學術及職業資歷評審局(「本局」)是按照《香港學術及職業資歷評審局條例》(第1150章)下成立的法人團體。在《學術及職業資歷評審條例》(第592章)下，本局被指定為資歷架構下法定的評審當局及資歷名冊當局。作為評審當局，本局就《學術及職業資歷評審條例》發展及實施學術或職業資歷評審的標準及機制，以作為資歷架構的基礎及進行評審考核。此外，本局亦負責就香港非本地學術及專業課程的註冊，香港非本地資歷的評估以及整體教育水準和資歷，向香港特別行政區政府(「政府」)提供意見。本局主席、副主席、所有成員和總幹事均由政府行政長官委任。另外，本局所制訂的評審收費、財政預算和其他營運政策均須由政府核准。因此，本局認為本局可被視為屬於政府相關實體。

本局之註冊辦事處地址為香港柴灣小西灣道10號。

本財務報表以港幣(「港幣」)呈列，而港幣亦為本局之功能貨幣。

2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS ("HKFRSs")

Amendments to HKFRSs that are mandatorily effective for the current year

The Council has applied the following amendments to HKFRSs issued by the Hong Kong Institute of Certified Public Accountant ("HKICPA") for the first time in the current year:

Amendments to HKAS 7	Disclosure Initiative
Amendments to HKAS 12	Recognition of Deferred Tax Assets for Unrealised Losses
Amendments to HKFRS 12	As part of the Annual Improvements to HKFRSs 2014-2016 Cycle

The application of the amendments to HKFRSs in the current year has had no material impact on the Council's financial performance and positions for the current year and prior period 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，本局首次採用以下由香港會計師公會頒佈之經修訂香港財務報告準則：

香港會計準則第7號(修訂本)	披露計劃
香港會計準則第12號(修訂本)	未實現虧損的遞延所得稅資產的確認
香港財務報告準則第12號(修訂本)	作為2014-2016年週期對香港財務報告準則年度改進的一部分

於本年度應用經修訂香港財務報告準則並無對本年度及過往年度本局之財務表現及狀況及／或此等財務報表內所載之披露資料產生重大影響。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS ("HKFRSs") (continued)

New and revised HKFRSs in issue but not yet effective

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

HKFRS 9	Financial Instruments[1]
HKFRS 15	Revenue from Contracts with Customers and the related Amendments[1]
HKFRS 16	Leases[2]
HKFRS 17	Insurance Contracts[4]
HK(IFRIC)-Int 22	Foreign Currency Transactions and Advance Consideration[1]
HK(IFRIC)-Int 23	Uncertainty over Income Tax Treatments[2]
Amendments to HKFRS 2	Classification and Measurement of Share-based Payment Transactions[1]
Amendments to HKFRS 4	Applying HKFRS 9 Financial Instruments with HKFRS 4 Insurance Contracts[1]
Amendments to HKFRS 9	Prepayment Features with Negative Compensation[2]

2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續)

已頒佈但尚未生效的新訂及經修訂香港財務報告準則

本局並未提前應用下列已頒佈但尚未生效之新訂及經修訂香港財務報告準則：

香港財務報告準則第9號	金融工具[1]
香港財務報告準則第15號	來自客戶合約之收益及相關修訂[1]
香港財務報告準則第16號	租賃[2]
香港財務報告準則第17號	保險合同[4]
香港(國際財務報告詮釋委員會)－詮釋第22號	外幣交易及預付對價[1]
香港(國際財務報告詮釋委員會)－詮釋第23號	所得稅處理的不確定性[2]
香港財務報告準則第2號(修訂本)	以股份為基礎支付交易之分類及其計量[1]
香港財務報告準則第4號(修訂本)	應用香港財務報告準則第9號金融工具和香港財務報告準則第4號保險合同[1]
香港財務報告準則第9號(修訂本)	具有負補償的提前還款特性[2]

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

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

New and amendments to HKFRSs in issue but not yet effective (continued)

Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture[3]
Amendments to HKAS 19	Plan Amendment, Curtailment or Settlement[2]
Amendments to HKAS 28	Long-term Interests in Associates and Joint Ventures[2]
Amendments to HKAS 28	As part of the Annual Improvements to HKFRSs 2014-2016 Cycle[1]
Amendments to HKAS 40	Transfers of Investment Property[1]
Amendments to HKFRSs	Annual Improvements to HKFRSs 2015-2017 Cycle[2]

1 Effective for annual periods beginning on or after 1 January 2018

2 Effective for annual periods beginning on or after 1 January 2019

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 2021

Except for the new and revised HKFRSs and Interpretations mentioned below, the council members of the Council anticipate that the application of all other new and amendments to HKFRSs and interpretations will have no material impact on the Council's 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)

已頒佈但尚未生效的新訂及經修訂香港財務報告準則(續)

香港財務報告準則第10號(修訂本)及香港會計準則第28號(修訂本)	投資者與其合營企業或聯營企業之間的資產出售或投入[3]
香港會計準則第19號(修訂本)	計畫修改、削減和結算[2]
香港會計準則第28號(修訂本)	聯營企業及合營企業之長期權益[2]
香港會計準則第28號(修訂本)	香港財務報告準則年度改進之一部分:2014-2016年週期[1]
香港會計準則第40號(修訂本)	投資性房地產的轉換[1]
香港財務報告準則(修訂本)	香港財務報告準則年度改進:2015-2017年週期[2]

1 於二零一八年一月一日或其後開始的年度期間生效

2 於二零一九年一月一日或其後開始的年度期間生效

3 於待定日期開始或其後的年度期間生效

4 於二零二一年一月一日或其後開始的年度期間生效

除下文所述的新訂及經修訂香港財務報告準則及詮釋外,本局成員預計,在可預見的未來,所有其他新訂及經修訂香港財務報告準則及詮釋將不會對本局之財務報表產生重大影響。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

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

HKFRS 9 *Financial Instruments*

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

Key requirements of HKFRS 9 which are relevant to the Council are:

- all recognised financial assets that are within the scope of HKFRS 9 are required to be subsequently measured at amortised cost or fair value. Specifically, debt investments that are held within a business model whose objective is to collect the contractual cash flows, and that have contractual cash flows that are solely payments of principal and interest on the principal outstanding are generally measured at amortised cost at the end of subsequent accounting periods. Debt instruments that are held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets, and that have contractual terms that give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding, are generally measured at fair value through other comprehensive income. All other financial assets are measured at their fair value at subsequent accounting periods. In addition, under HKFRS 9, entities may make an irrevocable election to present subsequent changes in the fair value of an equity investment (that is not held for trading) in other comprehensive income, with only dividend income generally recognised in profit or loss; and

2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續)

香港財務報告準則第9號 *金融工具*

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

與本局相關的香港財務報告準則第9號之主要規定列述如下：

- 屬香港財務報告準則第9號範圍內之所有已確認金融資產其後均須按攤銷成本或公允價值計量。具體而言，目的為收集合約現金流量之業務模式內所持有，以及合約現金流量僅為償還本金及尚未償還本金所產生利息之債務投資，一般於其後報告期末按攤銷成本計量。於目的為同時收回合約現金流及出售財務資產之業務模式中持有之債務工，以及財務資產合約條款令於特定日期產生之現金流純為支付本金及未償還本金利息之債務工具，按公允價值列賬並於其他全面收益內處理之方式計量。所有其他債務投資及股本投資均於其後會計期間末按公允價值計量。此外，根據香港財務報告準則第9號，實體可作出不可撤回選擇以於其他全面收益呈列股本投資(並非持作買賣)之其後公允價值變動，而一般僅於損益內確認股息收入；

2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS ("HKFRSs") (continued)

HKFRS 9 *Financial Instruments* (continued)

- in relation to the impairment of financial assets, HKFRS 9 requires an expected credit loss model, as opposed to an incurred credit loss model under HKAS 39 *Financial Instruments: Recognition and Measurement*. The expected credit loss model requires an entity to account for expected credit losses and changes in those expected credit losses at each reporting date to reflect changes in credit risk since initial recognition. In other words, it is no longer necessary for a credit event to have occurred before credit losses are recognised.

Based on the Council's financial instruments and risk management policies as at 31 March 2018, the Council anticipates the following potential impacts on initial application of HKFRS 9:

Classification and measurement

All the financial assets and financial liabilities will continue to be measured on the same basis as currently measured under HKAS 39.

Impairment

Based on the assessment by the Council, if the expected credit loss model of HKFRS 9 were to be applied by the Council, the accumulated amount of impairment loss to be recognised by Council as at 1 April 2018 would be same as compared to the accumulated amount recognised under HKAS 39.

2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續)

香港財務報告準則第9號*金融工具*(續)

- 就金融資產之減值而言，與香港會計準則第39號*金融工具：確認和計量*項下按已產生信貸虧損模式計算相反，香港財務報告準則第9號規定按預期信貸虧損模式計算。預期信貸虧損模式規定實體於各報告日期將預期信貸虧損及該等預期信貸虧損之變動入賬，以反映信貸風險自初始確認以來之變動。換言之，毋須再待發生信貸事件方確認信貸虧損。

根據本局於二零一八年三月三十一日的金融工具及風險管理政策，本局預計初步採用香港財務報告準則第9號可能產生以下影響：

分類和計量

所有金融資產和金融負債將繼續按香港會計準則第39號計量的相同標準計量。

減值

根據本局的評估，倘本局應採用香港財務報告準則第9號的預期信貸虧損模式，則本局於二零一八年四月一日確認的累計減值虧損金額將與根據香港會計準則第39號確認的累計金額相同。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS ("HKFRSs") (continued)

HKFRS 15 *Revenue from Contracts with Customers*

HKFRS 15 establishes a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. HKFRS 15 will supersede the current revenue recognition guidance including HKAS 18 *Revenue*, HKAS 11 *Construction Contracts* and the related interpretations when it becomes effective.

The core principle of HKFRS 15 is that an entity should recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Specifically, the standard introduces a 5-step approach to revenue recognition:

- Step 1: Identify the contract(s) with a customer
- Step 2: Identify the performance obligations in the contract
- Step 3: Determine the transaction price
- Step 4: Allocate the transaction price to the performance obligations in the contract
- Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation

2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續)

香港財務報告準則第15號*來自客戶合約之收益*

香港財務報告準則第15號制定一項單一全面模式供實體用作將自客戶合約所產生的收益入賬。於香港財務報告準則第15號生效後，其將取代現時載於香港會計準則第18號「收益」、香港會計準則第11號「建築合約」及相關詮釋的收益確認指引。

香港財務報告準則第15號的核心原則為實體所確認描述向客戶轉讓承諾貨品或服務的收益金額，應為能反映該實體預期就交換該等貨品或服務有權獲得的代價。具體而言，該準則引入確認收益的五個步驟：

- 第一步：識別與客戶訂立的合約
- 第二步：識別合約中的履約責任
- 第三步：釐定交易價
- 第四步：將交易價分配至合約中的履約責任
- 第五步：於實體完成履約責任時(或就此)確認收益

2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS ("HKFRSs") (continued)

HKFRS 15 *Revenue from Contracts with Customers* (continued)

Under HKFRS 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when "control" of the goods or services underlying the particular performance obligation is transferred to the customer. Far more prescriptive guidance has been added in HKFRS 15 to deal with specific scenarios. Furthermore, extensive disclosures are required by HKFRS 15.

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

In addition, the application of HKFRS 15 in the future may result in more disclosures in the financial statements.

HKFRS 16 *Leases*

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

2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續)

香港財務報告準則第15號*來自客戶合約之收益*(續)

根據香港財務報告準則第15號，實體於完成履約責任時(或就此)確認收益，即於特定履約責任相關的商品或服務的「控制權」轉讓予客戶時。香港財務報告準則第15號已就特別情況的處理方法加入更明確的指引。此外，香港財務報告準則第15號要求更詳盡的披露。

二零一六年，香港會計師公會就識別履約義務、主事人與代理人的考慮、以及許可應用指引對香港財務報告準則第15號頒佈了澄清說明。

此外，在未來期間採用香港財務報告準則第15號可能導致對財務報表進行更多的披露。

香港財務報告準則第16號*租賃*

香港財務報告準則第16號就識別出租人及承租人之租賃安排及會計處理引入一個綜合模式。香港財務報告準則第16號生效後，將取代香港會計準則第17號*租賃*及其相關詮釋。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS ("HKFRSs") (continued)

HKFRS 16 *Leases* (continued)

HKFRS 16 distinguishes lease and service contracts on the basis of whether an identified asset is controlled by a customer. Distinctions of operating leases and finance leases are removed for lessee accounting, and is replaced by a model where a right-of-use asset and a corresponding liability have to be recognised for all leases by lessees, except for short-term leases and leases of low value assets.

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

In contrast to lessee accounting, HKFRS 16 substantially carries forward the lessor accounting requirements in HKAS 17, and continues to require a lessor to classify a lease either as an operating lease or a finance lease.

2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續)

香港財務報告準則第16號*租賃*(續)

香港財務報告準則第16號根據所識別資產是否由客戶控制為基準來區分租賃及服務合約。除短期租賃及低價值資產租賃外，經營租約及財務租約之區分自承租人會計法中移除，並由承租人須就所有租賃確認使用權資產及相關負債之模式取代。

使用權資產初始按成本計量，後續按成本(若干例外情況除外)減累計折舊及減值虧損計量，並根據租賃負債之重新計量進行調整。租賃負債初步以該日尚未支付之租賃付款現值計量。隨後，租賃負債會就利息及租賃付款，以及租賃變更之影響等作出調整。就現金流量分類而言，經營租賃付款將以經營現金流列報。根據香港財務報告準則第16號，租賃負債相關的租賃付款則拆分為本金和利息部分，均以融資現金流列報。

相比承租人會計處理，香港財務報告準則第16號大致上保留了香港會計準則第17號中對出租人之會計處理規定，並繼續要求出租人將租賃歸類為經營租賃或融資租賃。

2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS ("HKFRSs") (continued)

HKFRS 16 *Leases* (continued)

Furthermore, extensive disclosures are required by HKFRS 16.

As at 31 March 2018, the Council has non-cancellable operating lease commitments of HK$41 as disclosed in note 19. A preliminary assessment indicates that these arrangements will meet the definition of a lease. Upon application of HKFRS 16, the Council will recognise a right-of-use asset and a corresponding liability in respect of all these leases unless they qualify for low value or short-term leases.

Furthermore, the application of new requirements may result in changes in measurement, presentation and disclosure as indicated above.

3. SIGNIFICANT ACCOUNTING POLICIES

Statement of compliance

The financial statements have been prepared in accordance with all applicable HKFRSs, the collective term which includes all applicable individual HKFRSs, Hong Kong Accounting Standards ("HKASs") and Interpretations issued by the HKICPA and accounting principles generally accepted in Hong Kong.

2. 應用新訂及經修訂香港財務報告準則(「香港財務報告準則」)(續)

香港財務報告準則第16號*租賃*(續)

此外，香港財務報告準則第16號要求作出更廣泛之披露。

截至二零一八年三月三十一日，如附註19所披露，本局有不可撤銷的經營租賃承擔港幣41元。初步評估顯示該等協定將會符合香港財務報告準則第16號下對租賃的定義。除非在應用香港財務報告準則第16號後該等租賃符合低價值資產或短期租賃，本局將會確認有關使用權資產和相應的負債。

此外，應用新規定可能導致上述計量、呈報及披露之變化。

3. 主要會計政策

報告準則

本財務報表已經按照香港會計師公會頒佈之所有適用的《香港財務報告準則》而編製，此統稱包含香港會計師公會頒佈的所有適用的個別《香港財務報告準則》、《香港會計準則》和詮釋以及香港普遍採納的會計原則。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of preparation

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

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

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Council takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for share-based payment transactions that are within the scope of HKFRS 2 *Share-based Payment*, leasing transactions that are within the scope of HKAS 17, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in HKAS 2 *Inventories* or value in use in HKAS 36 *Impairment of Assets*.

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

3. 主要會計政策(續)

編製基準

財務報表乃以歷史成本基準編撰，惟若干金融工具如下文載列的會計政策所述於各報告期末之公允價值計量除外。

歷史成本一般基於為換取貨物及服務所支付代價的公允價值。

公允價值是指市場參與者之間於計量日期進行的有序交易中出售一項資產所收取的價格或轉移一項負債所支付的價格，無論該價格是直接觀察到的結果還是採用其他估值技術作出的估計。在對資產或負債的公允價值作出估計時，本局考慮了市場參與者於計量日期為該資產或負債進行定價時將會考慮的該等特徵。在該等財務報表中計量及／或披露的公允價值均按此基礎予以確定，惟香港財務報告準則第2號以股份為基礎的支付範圍內的股份付款交易、香港會計準則第17號範圍內的租賃交易、以及與公允價值類似但並非公允價值的計量(例如香港會計準則第2號存貨中的可變現淨值或香港會計準則第36號資產的減值中的使用價值)除外。

此外，就財務報告而言，公允價值計量根據公允價值計量的輸入數據可觀察程度及公允價值計量的輸入數據對其整體的重要性分類為第一級、第二級或第三級，概述如下：

Notes to the Financial Statements (continued)
財務報表附註(續)
For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of preparation (continued)

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

The principal accounting policies are set out below.

Revenue recognition

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

(i) fees for rendering of accreditation services to institutions are recognised in the period to the extent the accreditation work is performed;

(ii) advisory fees and consultancy fees are recognised in the period in which such services are rendered;

(iii) fees for rendering of qualifications assessment services are recognised in the period in which such assessment work is completed;

(iv) qualifications registry fees are recognised in the period in which such services are rendered;

3. 主要會計政策(續)

編製基準(續)

- 第一級輸入數據指該實體於計量日期可以取得的相同資產或負債於活躍市場的報價(未經調整)；
- 第二級輸入數據指就資產或負債直接或間接地可觀察的輸入數據(第一級內包括的報價除外)；及
- 第三級輸入數據指資產或負債的不可觀察輸入數據。

主要會計政策載列如下。

收益確認

收益以已收或應收的收費的公允價值計量。如果經濟效益可能會流入本局，而收益和成本(如適用)又能夠可靠地計算時，收益便會根據下列基準在盈餘或虧損內確認：

(i) 向機構提供評審服務的收費在評審工作完成的期間內確認；

(ii) 諮詢和顧問費在服務提供的期間內確認；

(iii) 提供資歷評估服務的收費在評估工作完成的期間內確認；

(iv) 資歷名冊費用在登記工作完成的期間內確認；

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of preparation (continued)

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

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

Government grants

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

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

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

3. 主要會計政策(續)

收益確認(續)

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

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

政府補助

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

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

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

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Fixed assets

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

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

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

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

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

3. 主要會計政策(續)

固定資產

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

固定資產項目的折舊是以直線法在以下預計可用期限內沖銷其扣除估計殘值的成本計算：

租賃改良	尚餘租賃年期
傢具和設備	5年
電腦設備	5年

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

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

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of tangible assets

At the end of each reporting period, the Council reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Council estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or a cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or a cash-generating unit) is reduced to its recoverable amount. In allocating the impairment loss, the impairment loss is allocated first to reduce the carrying amount of any goodwill (if applicable) and then to the other assets on a pro-rata basis based on the carrying amount of each asset in the unit. The carrying amount of an asset is not reduced below the highest of its fair value less costs of disposal (if measurable), its value in used (if determinable) and zero. The amount of impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit. An impairment loss is recognised immediately in profit or loss.

3. 主要會計政策(續)

有形資產的減值虧損

本局會於各報告期末檢討其使用年期有限的有形資產的賬面值，以確定該等資產有否出現減值虧損跡象。倘出現任何有關跡象，會估計資產的可收回金額，以釐定減值虧損(如有)的幅度。倘不可估計個別資產的可收回金額，則本局會估計該項資產所屬現金產生單位的可收回金額。倘能夠識別一個合理且一致的分配基礎，公司資產亦會分配至個別現金產生單位，若不能分配至個別現金產生單位，則應將公司資產分配至能識別合理且一致基礎的最小現金產生單位組別。

可收回金額指公允價值減去出售成本後的餘額和使用價值兩者中的較高者。在評估使用價值時，估計未來現金流量會採用稅前貼現率貼現至現值，該稅前貼現率應反映當前市場對貨幣時間價值的評估及該資產特有的風險(估計未來現金流量並未就其作出調整)。

倘若估計資產(或現金產生單位)的可收回金額低於其賬面值，則資產(或現金產生單位)的賬面值將調低至其可收回金額。在分配減值虧損中，減值虧損會首先調減商譽之賬面值(如有)，然後根據該單位內各項資產賬面金額之比例將減值虧損分配至該單位之其他資產。資產之賬面值之減計金額應不低於下述之最高者：其公允價值減其可計量處置成本、其可計量之使用中價值及零。應分配至該資產之減值虧損則按比例分配至該單位內之其他資產。減值虧損乃即時於損益確認。

Notes to the Financial Statements (continued)
財務報表附註(續)
For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of tangible assets (continued)

When an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or a cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Leasing

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

The Council as lessee

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

Cash and cash equivalents

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

Retirement benefit costs

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

3. 主要會計政策(續)

有形資產的減值虧損(續)

倘其後撥回減值虧損，則有關資產(或現金產生單位)的賬面值將增至重訂的估計可收回金額，惟增加後的賬面值不得超過假設該資產(或現金產生單位)於過往年度並無確認減值虧損時釐定的賬面值。減值虧損撥回會即時於損益中確認。

租賃

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

本局作為承租人

經營租賃款項以直線法按有關租賃年期確認為開支。

現金及現金等價物

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

退休福利成本

向定額退休福利計劃於僱員提供服務而使其享有供款時作為開支確認。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

Financial instruments

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

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

3. 主要會計政策(續)

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(包括重組產生的撥備)為於報告期末時履行現時責任所需代價的最佳估計，當中已考慮與責任有關的風險及不確定因素。倘撥備以估計履行現時責任的現金流量計量時，其賬面值為該等現金流量的現值(倘金錢時間價值的影響屬重大時)。

倘結清撥備所需之部分或全部經濟利益預期將自第三者收回，則應收款項於接近肯定可收回款項且能可靠計量應收款項金額時確認為資產。

金融工具

金融資產及金融負債乃於本局成為工具合約條文的訂約方時確認。

金融資產及金融負債初步按公允價值計量，收購或發行金融資產及金融負債直接應佔的交易成本乃於初步確認時加入金融資產或金融負債的公允價值或自金融資產或金融負債的公允價值扣除。

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments (continued)

Financial assets

The Council's financial assets are classified held-to-maturity investment, available-for-sale ("AFS") investments and loans and receivables. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Interest income is recognised on an effective interest basis for debt instruments.

Held-to-maturity investment

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity dates that the Council has the positive intent and ability to hold to maturity.

Subsequent to initial recognition, held-to-maturity investments are measured at amortised cost using the effective interest method, less any impairment (see accounting policy in respect of impairment losses on financial assets below).

3. 主要會計政策(續)

金融工具(續)

金融資產

本局的金融資產分為持有至到期投資、可供出售金融資產和貸款及應收款項。分類視乎金融資產的性質及用途，於初步確認時釐定。所有定期購買或出售金融資產乃按交易日基準確認及終止確認。定期購買或出售乃購買或銷售金融資產，並要求於市場規則或慣例設定的時間框架內交付資產。

實際利率法

實際利率法乃計算債務工具的已攤銷成本及分配相關期間利息收入的方法。實際利率乃於初步確認時按債務工具的預計年期或適用的較短期間，準確貼現估計未來現金收入(包括所有構成整體實際利率的已付或已收費用及利率差價、交易成本及其他溢價或折讓)至賬面淨值的利率。

債務工具的收入乃按實際利率基準確認。

持有至到期投資

持有至到期投資乃本局有肯定意向及能力持有至期滿的固定或可確定付款金額及有固定到期日的非衍生金融資產。

於初步確認後，持有至到期投資按採用實際利率法計算的已攤銷成本減任何已識別減值虧損計量(見下文有關金融資產減值虧損的會計政策)。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

3. 主要會計政策(續)

Financial instruments (continued)

金融工具(續)

Financial assets (continued)

金融資產(續)

AFS financial assets

AFS financial assets are non-derivatives that are either designated as available-for-sale or are not classified as loans and receivables, held-to-maturity investments or financial assets at fair value through profit or loss.

可供出售金融資產

可供出售金融資產為指定為可供出售金融資產或非分類為貸款及應收款項；持有至到期投資；或按公允價值列賬並在損益內處理的金融資產的非衍生工具。

Equity and debt securities held by the Council that are classified as AFS financial assets and are traded in an active market are measured at fair value at the end of each reporting period. Changes in the carrying amount of AFS monetary financial assets relating to interest income calculated using the effective interest method. Dividends on AFS equity instruments are recognised in profit or loss when the Council's right to receive the dividends is established. Other changes in the carrying amount of AFS financial assets are recognised in other comprehensive income and accumulated under the heading of investment revaluation reserve. When the investment is disposed of or is determined to be impaired, the cumulative gain or loss previously accumulated in the investments revaluation reserve is reclassified to profit or loss (see the accounting policy in respect of impairment loss on financial assets below).

本局所持有分類為可供出售金融資產且於活躍市場買賣的股票及債務證券按於報告期末的公允價值計量。與按實際利率法計算利息收入有關的可供出售貨幣金融資產的賬面值變動及可供出售權益投資的股息於損益中確認。可供出售金融資產賬面值的其他變動於其他全面收益確認，並於投資重估儲備累計。於投資出售或確定出現減值時，先前於投資重估儲備累計的累計收益或虧損會重新分類至損益(見下文有關金融資產減值虧損的會計政策)。

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables (including accounts and other receivables and bank deposits and cash) are measured at amortised cost using the effective interest method, less any impairment (see accounting policy in respect of on impairment loss on financial assets below).

貸款及應收款項

貸款及應收款項指並非於活躍市場報價而具備固定或可確定付款金額的非衍生金融資產。貸款及應收款項(包括應收賬款及其他應收款項、銀行存款及現金)均按採用實際利率法計算的已攤銷成本減任何減值虧損入賬(見下文有關金融資產減值虧損的會計政策)。

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

利息收入乃按實際利率基準確認，惟影響不大之短期應收款項利息確認則除外。

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For AFS equity investments, a significant or prolonged decline in the fair value of the security below its cost is considered to be objective evidence of impairment.

For all other financial assets, objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or
- breach of contract, such as a default or delinquency in interest or principal payments; or
- it becoming probable that the borrower will enter bankruptcy or financial re-organisation; or
- disappearance of an active market for that financial asset because of financial difficulties.

3. 主要會計政策(續)

金融工具(續)

金融資產(續)

金融資產的減值虧損

金融資產於報告期末評定有否減值跡象。倘有客觀證據顯示，金融資產的估計未來現金流量因一項或多項於初步確認金融資產後發生的事件而受到影響，則金融資產視作出現值。

就可供出售權益投資而言，該證券的客觀減值證據為其公允價值大幅或持續下跌至低於其成本。

就所有其他金融資產而言，客觀的減值證據包括：

- 發行人或交易對手出現重大財政困難；或
- 違反合約，例如未能繳付或延遲償還利息或本金；或
- 借款人極可能面臨破產或財務重組；或
- 因財務困難而導致該金融資產失去活躍市場。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

For certain categories of financial assets, such as accounts receivables, assets are that are assessed not to be impaired individually are, in addition, assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the Council's past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period, as well as observable changes in national or local economic conditions that correlate with default on receivables.

For financial assets that are carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of accounts receivables, where the carrying amount is reduced through the use of an allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss. When an account receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against to profit loss.

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

3. 主要會計政策(續)

金融工具(續)

金融資產(續)

金融資產的減值虧損(續)

應收賬款項等被評估為非個別減值的若干金融資產類別，另外按整體基準進行減值評估。應收款項組合的客觀減值證據可包括本局的過往收款經驗、組合內延遲還款至超逾信貸期的宗數增加，以及與應收款項逾期有關的全國或地方經濟狀況明顯改變。

就按已攤銷成本列賬的金融資產而言，減值虧損金額按資產的賬面值與按金融資產初始實際利率貼現的估計未來現金流量現值間的差額確認。

除應收賬款的賬面值會透過撥備賬作出扣減外，所有金融資產的減值虧損會直接於金融資產的賬面值中扣減。倘應收賬款被視為無法收回，則於撥備賬撇銷。如其後收回過往撇銷的款項，則計入損益內。撥備賬的賬面值變動於損益內確認。

倘可供出售金融資產視作減值，先前於其他全面收入內確認的累計損益於發生減值的期間重新分類至損益。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

3. 主要會計政策(續)

Financial instruments (continued)

金融工具(續)

Financial assets (continued)

金融資產(續)

Impairment of financial assets (continued)

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

金融資產的減值虧損(續)

就按已攤銷成本計量的金融資產而言，倘減值虧損金額於往後期間有所減少，而有關減少在客觀上與確認減值虧損後發生的事件有關，則先前已確認的減值虧損將透過損益撥回，惟該投資於減值被撥回當日的賬面值不得超過未確認減值時的已攤銷成本。

In respect of AFS equity investments, impairment losses previously recognised in profit or loss are not reversed through profit or loss. Any increase in fair value subsequent to an impairment loss is recognised in other comprehensive income and accumulated under the heading of investment revaluation reserve.

可供出售股本證券之前已於損益中確認的減值虧損不會透過損益撥回。於減值虧損出現後的任何公允價值增加，將於其他全面收益中確認，並於投資重估儲備中累計。

Financial liabilities and equity instruments

金融負債及權益工具

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

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

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.

權益工具

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

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments (continued)

Financial liabilities and equity instruments (continued)

Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or, where appropriate, a shorter period, to the net carrying amount on initial recognition. Interest expense is recognised on an effective interest basis.

Financial liabilities

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

Derecognition

The Council derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

3. 主要會計政策(續)

金融工具(續)

金融負債及權益工具(續)

實際利率法

實際利率法乃計算金融負債的已攤銷成本及分配相關期間利息開支的方法。實際利率乃按金融負債的預計年期或適用的較短期間，準確貼現估計未來現金付款(包括所有構成整體實際利率的已付或已收費用及利率差價、交易成本及其他溢價或折扣)至初始確認時的賬面淨值的利率。利息開支乃按實際利率基準確認。

金融負債

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

終止確認

只有在資產收取現金流量的合約權利屆滿，或本局已將金融資產及當中擁有權的絕大部份風險及回報轉讓予另一實體時，本局方會終止確認金融資產。

於完全終止確認金融資產時，該項資產賬面值與已收及應收代價、已於其他全面收益確認及於權益累計的盈利或虧損的總和間的差額，則於損益內確認。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments (continued)

Derecognition (continued)

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.

4. KEY SOURCE OF ESTIMATION UNCERTAINTY

Key source of estimation uncertainty

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

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

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.

3. 主要會計政策(續)

金融工具(續)

金融資產(續)

本局僅會於責任獲解除、註銷或屆滿時，終止確認金融負債。被終止確認的金融負債的賬面值與已付及應付代價間的差額於損益內確認。

4. 估計不明朗因素的主要來源

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。

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。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

4. KEY SOURCE OF ESTIMATION UNCERTAINTY (continued)

Key source of estimation uncertainty (continued)

Estimated impairment of available-for-sale financial asset

On assessing any impairment of the Council's available-for-sale financial asset, the Council evaluates, among other factors, the duration and extent to which the fair value of an investment is less than its cost. During the years ended 31 March 2018 and 2017, no impairment loss was recognised for available-for-sale financial asset.

4. 估計不明朗因素的主要來源(續)

估計不明朗因素的主要來源(續)

可供出售金融資產的減值估計

在評估本局可供出售金融資產的任何減值時，除其他因素外，本局對投資公允價值低於投資成本的持續時間和程度進行評估。截至二零一八年及二零一七年三月三十一日止年度，並未對可供出售金融資產確認減值撥備。

5. INVESTMENT INCOME

5. 投資收入

	2018 HK$ 港幣	2017 HK$ 港幣
Interest income 利息收入	**584,211**	443,011
Dividend income 股息收入	**542,190**	454,740
	1,126,401	897,751

6. OTHER INCOME

6. 其他收入

	2018 HK$ 港幣	2017 HK$ 港幣
Review of QF Accreditation 資歷評估服務審閱費	**470,517**	–
Review of non-QF Accreditation 非資歷評估服務審閱費	**6,915**	8,402
Consultancy fee from external activities 外部活動的顧問費	**35,258**	15,512
Foreign exchange gain, net 外幣兑換收益淨額	**53,292**	79
Gain on disposal of fixed assets 固定資產出售收益	**10,000**	1,910
Miscellaneous income 其他收入	**60**	6,469
	576,042	32,372

7. SURPLUS FOR THE YEAR

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

7. 本年度盈餘

本年度盈餘已扣除(計入):

	2018 HK$ 港幣	2017 HK$ 港幣
Salaries, wages and other benefits 薪金、工資及其他福利	**58,859,847**	61,763,818
Contributions to Mandatory Provident Funds 強制性公積金供款	**1,503,362**	1,579,043
Total staff costs 員工成本總額	**60,363,209**	63,342,861
Auditor's remuneration 核數師酬金	**164,300**	238,480
Depreciation 折舊	**2,427,531**	6,331,427
Minimum lease payments under operating leases 最低經營租賃支出	**96,970**	120,023
Interest income from held-to-maturity debt securities 持有至到期債務證券的利息收入	**(146,499)**	(16,066)

8. 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. 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 (continued)
財務報表附註(續)

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

9. FIXED ASSETS 9. 固定資產

	Leasehold improvements 租賃改良 HK$ 港幣	Furniture and equipment 傢具和設備 HK$ 港幣	Computer equipment 電腦設備 HK$ 港幣	Total 總額 HK$ 港幣
COST 成本				
At 1 April 2016 於2016年4月1日	31,083,553	7,118,739	3,994,927	42,197,219
Additions 添置	–	272,035	5,027,770	5,299,805
Disposals 出售	–	(207,839)	–	(207,839)
At 31 March 2017 於2017年3月31日	31,083,553	7,182,935	9,022,697	47,289,185
Additions 添置	–	226,506	4,163,127	4,389,633
Disposals 出售	–	(186,800)	–	(186,800)
At 31 March 2018 於2018年3月31日	31,083,553	7,222,641	13,185,824	51,492,018
ACCUMULATED DEPRECIATION 累計折舊				
At 1 April 2016 於2016年4月1日	27,140,126	5,916,103	798,985	33,855,214
Charge for the year 本年度折舊	3,943,427	838,244	1,549,756	6,331,427
Eliminated on disposals 出售轉銷	–	(207,839)	–	(207,839)
At 31 March 2017 於2017年3月31日	31,083,553	6,546,508	2,348,741	39,978,802
Charge for the year 本年度折舊	–	471,694	1,955,837	2,427,531
Eliminated on disposals 出售轉銷	–	(186,800)	–	(186,800)
At 31 March 2018 於2018年3月31日	31,083,553	6,831,402	4,304,578	42,219,533
NET BOOK VALUE 賬面淨值				
At 31 March 2018 於2018年3月31日	–	391,239	8,881,246	9,272,485
At 31 March 2017 於2017年3月31日	–	636,427	6,673,956	7,310,383

10. INVESTMENTS

10. 投資

	2018 HK$ 港幣	2017 HK$ 港幣
Unlisted held-to-maturity debt securities, at amortised cost 非上市持有至到期債務證券(按攤銷成本)	**8,345,317**	–
Available-for-sale equity securities listed in Hong Kong, at market value 在香港上市的可供出售股本證券(按市值)	**17,723,200**	14,254,350
	26,068,517	14,254,350
Analysed as: 分析為：		
Non-current 非流動	**26,068,517**	14,254,350
Fair value of held-to-maturity debt securities 持有至到期債務證券的公允價值	**8,144,520**	–

11. ACCOUNTS AND OTHER RECEIVABLES

11. 應收賬款和其他應收款

	2018 HK$ 港幣	2017 HK$ 港幣
Accounts receivable 應收賬款	**13,958,726**	10,599,298
Deposits, other receivables and prepayments 按金、其他應收款及預付款	**1,485,797**	2,240,463
Deposits paid for acquisition of fixed assets 購入固定資產支付的按金	**479,820**	780,364
Interest receivable 應收利息	**266,927**	248,509
	16,191,270	13,868,634
Less: Deposits paid for acquisition of fixed assets classified under non-current assets 減：分類為非流動資產的購入固定資產支付的按金	**(479,820)**	(780,364)
	15,711,450	13,088,270

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

11. ACCOUNTS AND OTHER RECEIVABLES (continued)

Individual credit evaluations are performed on all customers requiring credit over a certain amount. These take into account the customer's past payment history, financial position and other factors. These accounts receivables are due on presentation of billings. Normally, apart from certain customers with good credit ratings, advances are requested from customers to cover the service fee before rendering of services by the Council.

Included in the Council's accounts receivables are debtors with aggregate carrying amount of HK$2,495,481 (2017: HK$4,289,437) which are past due at the end of the reporting period for which the Council has not provided for impairment loss. The Council does not hold any collateral over these balances. Based on the historical experiences of the Council, those receivables that are past due but not impaired are generally recoverable as there was no recent history of default and there has not been a significant change in credit quality of the customers.

Aging of accounts receivables which are past due but not impaired:

11. 應收賬款和其他應收款(續)

本局會針對所有超出一定數額信貸的客戶實施信貸評估。該信貸評估會考慮客戶以往的付款記錄、財務狀況及其他因素。這些應收賬款在交單時須即支付。一般而言，除個別信貸紀錄良好的客戶外，本局於提供服務前均要求客戶預付服務費用。

本局的應收款項結餘總賬面值是港幣2,495,481元(二零一七年:港幣4,289,437元)，該應收賬款於呈報日已逾期。本局並無就該等結餘持有任何抵押。根據本局過往經驗，這些逾期但並無減值的應收賬款客戶並無拖欠記錄及其信貸質量一直沒有重大變動。

已逾期但並無減值的應收賬款的賬齡：

	2018 **HK$ 港幣**	2017 HK$ 港幣
Less than 1 month 1個月內	**2,092,011**	4,289,437
More than 1 month 1個月以上	**403,470**	–
	2,495,481	4,289,437

Notes to the Financial Statements (continued)
財務報表附註(續)
For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

12. BANK DEPOSITS AND CASH

12. 銀行存款及現金

	2018 HK$ 港幣	2017 HK$ 港幣
Deposits with banks 銀行定期存款	**53,322,296**	42,337,752
Cash at bank and other financial institutions and in hand 現金及銀行或其他財務機構存款	**14,903,831**	20,401,391
Bank deposits and cash in the statement of financial position 財務報表所示的銀行存款及現金	**68,226,127**	62,739,143
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	**(33,289,189)**	(18,028,355)
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	**34,936,938**	44,710,788

13. DEFERRED GOVERNMENT GRANTS

13. 遞延政府補助

	2018 HK$ 港幣	2017 HK$ 港幣
Balance as at 1 April 於4月1日的結餘	**7,936,611**	8,806,572
Grants received and receivable 已收及應收補助	**3,216,036**	2,903,349
Interest thereon 應計利息	**8,666**	8,536
Recognised as income during the year 年內已確認為收入	**(2,528,004)**	(3,781,846)
Balance as at 31 March 於3月31日的結餘	**8,633,309**	7,936,611
Less: Amount shown under current liabilities 減：流動負債項下所包括的金額	**(2,858,087)**	(2,086,334)
Amount shown under non-current liabilities 非流動負債項下所的金額	**5,775,222**	5,850,277

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

補助用於支付質素提升支援計劃項目的成本。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

14. DEFERRED REVENUE

Deferred revenue represents amounts billed or received for programme accreditation, advice on the registration of non-local courses and qualifications assessment, less amounts recognised as income during the year.

14. 遞延收入

遞延收入為年內就課程評審，以及非本地課程註冊和資歷評估提供意見而入賬或收取的金額，並扣除年內已確認為收入的金額計算。

15. PROVISION FOR STAFF GRATUITIES

15. 員工約滿酬金準備

	2018 HK$ 港幣	2017 HK$ 港幣
Balance as at 1 April 於4月1日	**6,404,965**	6,027,890
Provision made 提撥準備	**3,536,011**	4,917,803
Provision utilised 已用準備	**(4,737,180)**	(4,540,728)
Balance as at 31 March 於3月31日	**5,203,796**	6,404,965
Less: Amount shown under current liabilities 減：流動負債項下所包括的金額	**(2,484,951)**	(3,688,577)
Amount shown under non-current liabilities 非流動負債項下所包括的金額	**2,718,845**	2,716,388

16. RESERVES

(a) Components of the Council's reserves

The opening and closing balances of each component of the Council's reserves and reconciliation between these amounts are set out in the statement of changes in reserves.

(b) Investment revaluation reserve

The investment revaluation reserve comprises the cumulative net change in the fair value of available-for-sale securities held at the end of the reporting period and is dealt with in accordance with the accounting policies in note 3.

16. 儲備

(a) 本局儲備的類別

儲備變動表列示本局每一類別儲備的年初數和年末數，以及上述載列於儲備變動表之數額之間的對賬。

(b) 投資重估儲備

投資重估儲備包含於結算日所持可供出售證券的公允價值的累計變動淨額，並根據附註3的會計政策處理。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

17. CAPITAL RISK MANAGEMENT

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

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

17. 資本風險管理

由於本局是非牟利及無受制於任何外來的資本要求，因此本局財務及資本管理的主要目標是維持每年收支平衡，以確保能夠持續經營並務求能夠滿足其法定角色與對公眾履行法定職能。本局的資金主要來自就提供的學術及職業資歷評審服務收取的費用，有關服務包括甄審、重新甄審、院校檢討、資歷評估以及諮詢／顧問服務。任何營運盈餘須結轉至隨後的財政年度，以應付未來本局營運所需的開支。

本局的整體策略與去年維持不變。本局的資本架構包括現金及現金等價物及累計盈餘。

18. FINANCIAL INSTRUMENTS

18. 金融工具

Categories of financial instruments

金融工具的類別

	2018 HK$ 港幣	2017 HK$ 港幣
Financial assets 金融資產		
Held-to-maturity investments 持有至到期投資	**8,345,317**	–
Available-for-sales investments 可供出售投資	**17,723,200**	14,254,350
Loans and receivables (including cash and cash equivalents) 貸款及應收款項(包括現金及現金等價物)	**82,882,276**	73,963,520
	108,950,793	88,217,870
Financial liabilities 金融負債		
Amortised cost 已攤銷成本	**3,210,919**	1,536,186

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

18. FINANCIAL INSTRUMENTS (continued)

18. 金融工具(續)

Financial risk management objectives and policies

財務風險管理目標及政策

The Council's major financial instruments include held-to-maturity investment, available-for-sale investments, accounts and other receivables, bank deposits and cash and other payables. Details of these financial instruments are disclosed in the respective notes. The risks associated with these financial instruments include market risk (currency risk and other price risk), credit risk and liquidity risk. The policies on how to mitigate these risks are set out below. The management manages and monitors these exposures to ensure appropriate measures are implemented on a timely and effective manner.

本局的主要金融工具包括持有至到期投資、可供出售投資、應收賬款及其他應收款項、銀行存款及現金及其他應付款項。該等金融工具的詳情於各相關附註披露。與該等金融工具有關的風險包括市場風險(其他價格風險)，信貸風險及流動資金風險。有關如何降低該等風險的政策列載如下。管理層管理及監控該等風險，以確保可及時和有效地採取適當措施。

Market risk

市場風險

(i) Currency risk

The Council has the foreign currency denominated unlisted held-to-maturity debt securities, 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.

(i) 外幣風險

由於本局擁有以外幣計價的非上市持有至到期債務證券，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。

The carrying amounts of the Council's foreign currency denominated monetary asset at the end of the reporting period are as follows:

報告期末，本局以外幣計價的貨幣資產賬面值如下：

	Assets 資產	
	2018	2017
	HK$ 港幣	HK$ 港幣
United States dollars ("USD") 美元	**8,345,317**	–

18. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

Market risk (continued)

(i) Currency risk (continued)

Sensitivity analysis

The management considers that, as HK$ is pegged to USD, the Council is not subject to significant foreign currency risk from change in foreign exchange rate of USD against HK$.

(ii) Other price risk

The Council is exposed to equity price change risk arising from its available-for-sale equity securities listed in Hong Kong as disclosed in note 10.

The Council's equity investment is exchange-traded fund listed on the Stock Exchange of Hong Kong. This equity investment has been chosen based on their longer term growth potential and are monitored regularly for performance against expectations.

18. 金融工具(續)

財務風險管理目標及政策(續)

市場風險(續)

(i) 外幣風險(續)

敏感度分析

管理層認為，由於港幣與美元掛鉤，本局並未有美元兑港幣匯率變動而導致的重大外匯風險。

(ii) 其他價格風險

根據附註10披露，本局需要就上市可供出售股本證券承擔證券價格變動風險。

本局的股本證券投資乃是於香港聯合交易所上市的交易所買賣基金。本局在挑選這些投資時會考慮投資的長期增長潛力，並定期監察其表現。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

18. FINANCIAL INSTRUMENTS (continued)

Financial risk management objectives and policies (continued)

Market risk (continued)

(ii) Other price risk (continued)

Sensitivity analysis

The sensitivity analyses below have been determined based on the exposure to equity price risks at the reporting date.

If the prices of the respective equity instruments had been 10% (2017: 10%) higher/lower and all other variables held constant, the investment revaluation reserve would increase/decrease by HK$1,772,320 (2017: increase/decrease by HK$1,425,435) for the Council as a result of the changes in fair value of the available-for-sale investments.

The applied change of percentage represented management's assessment of the reasonably possible change in stock prices. The sensitivity analysis above indicates the instantaneous change in the investment revaluation reserve that would arise assuming that changes in the market value had occurred at the balance sheet date and had been applied to re-measure those financial instruments held by the Council which expose the Council to equity price risk at balance sheet date. It is also assumed that none of the Council's available-for-sale equity security would be considered impaired as a result of a decrease in the prices of respective equity security and that all other variables remain constant. The analysis is performed on the same basis for 2017.

18. 金融工具(續)

財務風險管理目標及政策(續)

市場風險(續)

(ii) 其他價格風險(續)

敏感度分析

以下的敏感度分析乃根據報告期末所承受的價格風險而釐定。

倘有關權益工具的價格上升／下跌10%(二零一七年：10%)及假設其他所有因素維持不變，本局的投資重估儲備會因可供出售投資的公允價值變動而上升／下跌港幣1,772,320元(二零一七年：上升／下跌港幣1,425,435元)。

應用百分比的變動為管理層對價格作合理可能變動的評估。上述敏感度分析顯示本局於投資重估儲備的即時影響，並假設股本證券的市值於結算日出現變動，同時應用於重新計量在結算日本局所持有附帶權益價格風險的金融工具。此外，本局亦假設無需因為可供出售股本證券的市值下跌而計提減值，而所有其他可變因素則維持不變。二零一七年的分析是以相同基礎計算。

18. FINANCIAL INSTRUMENTS (continued)

18. 金融工具(續)

Financial risk management objectives and policies (continued)

財務風險管理目標及政策(續)

Credit risk

信貸風險

As at 31 March 2018, 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.

於二零一八年三月三十一日，本局因對方不履行責任而令本局蒙受財務虧損的最高信貸風險乃財務狀況表所列明的相關已確認財務資產的賬面值。

The Council's credit risk is primarily attributable to bank deposits and accounts receivables.

本局所面對的信貸風險主要來自銀行存款、和應收賬款。

In order to minimise the credit risk, the management of the Council has delegated a team responsible for determination of credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Council reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate impairment losses are made for irrecoverable amounts. In this regard, the council members consider that the Council's credit risk is significantly reduced.

為盡量降低信貸風險，本局管理層已委任團隊負責制定信貸額度、信貸批核及其他監察程式，確保採取跟進措施以收回逾期債項。此外，本局於各報告期末審閱各個別貿易債項的可收回金額，確保為不可收回金額作出足夠的減值虧損。就此而言，本局成員認為本局的信貸風險已大幅降低。

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 21% and 51% (2017: 23% and 63%) of the total accounts receivables that were due from the largest customer and the five largest customers.

本局面臨的信貸風險主要受到每名客戶的狀況所影響。於報告期末，本局存在集中信貸風險，即21%及51%(二零一七年：23%及63%)的總應收賬款是分別來自最大及五大客戶。

Bank deposits are normally placed with financial institutions which have good credit ratings. Investments in debt securities are with counterparties of sound credit ratings. Given their high credit ratings, management does not expect any investment counterparty to fail to meet its obligations.

銀行存款通常存放於具備良好信貸評級的財務機構。本局的債務證券投資存放於具備良好信貸評級的交易對手。基於其良好的信貸評級，管理層並不認為這些交易對手會不履行其償付責任。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

18. 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.

18. 金融工具(續)

財務風險管理目標及政策(續)

流動資金風險

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

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

18. FINANCIAL INSTRUMENTS (continued)

18. 金融工具(續)

Financial risk management objectives and policies (continued)

財務風險管理目標及政策(續)

Fair value measurements of financial instruments

金融工具的公允價值計量

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

此附註披露本局如何釐定各類金融資產的公允價值。

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

(i) 按經常性基準以公允價值計量的本局金融資產：

The Council's available-for-sale investment is measured at fair value at the end of each reporting period. The following table gives information about how the fair value of this financial asset is determined (in particular, the valuation technique and input used).

本局可供出售投資按報告期末之公允價值計量。下表列載如何釐定此金融資產的公允價值(尤其是使用的估值方法及輸入數據)。

Financial assets 金融資產	Far value as at 公允價值於 2018 HK$ 港幣	2017 HK$ 港幣	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
Available-for-sale equity securities 可供出售股本證券	**17,723,200**	14,254,350	Level 1 第一層	Quoted bid price in an active market 活躍市場所報買入價

There were no transfers into or out of Level 1.

第一層並無任何換入及轉出。

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

18. FINANCIAL INSTRUMENTS (continued)

18. 金融工具(續)

Financial risk management objectives and policies (continued)

財務風險管理目標及政策(續)

Fair value measurements of financial instruments (continued)

金融工具的公允價值計量(續)

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

(ii) 非經常性公允價值計量的金融資產(須要披露其公允價值):

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.

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

	2018		2017	
	Carrying amount 賬面金額 HK$ 港幣	Fair value 公允價值 HK$ 港幣	Carrying amount 賬面金額 HK$ 港幣	Fair value 公允價值 HK$ 港幣
Held-to-maturity debt securities 持有至到期債務證券	8,345,317	8,144,520	–	–

19. OPERATING LEASE COMMITMENTS

19. 經營租賃承擔

At the end of the reporting period, the Council had commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

於報告期末,本局根據不可撤銷經營租賃合同之未來最低租賃款項作出承擔如下:

	2018 HK$ 港幣	2017 HK$ 港幣
Within one year 一年內	12	12
In the second to fifth years inclusive 第二至第五年(首尾兩年包括在內)	29	41
	41	53

19. OPERATING LEASE COMMITMENTS (continued)

Operating lease payments represent rentals payable by the Council for its office premises. Leases are negotiated for a term of 5 years and rentals are fixed for 5 years. The Council has an option to renew the lease when all terms are renegotiated.

19. 經營租賃承擔(續)

經營租賃付款額是指本局應支付辦公室的租金。租約及租金的制定平均為5年期。本局有權選擇續租，而所有條款將進行重新協商。

20. CAPITAL COMMITMENTS

20. 資本承諾

	2018 HK$ 港幣	2017 HK$ 港幣
Capital expenditure for but not provided in the financial statements in respect of the acquisition of fixed assets 就購入固定資產未在財務報表中撥備的資本開支	**392,580**	2,917,860

21. 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:

21. 關連方交易

所有與本局董事會成員、關鍵管理人員和政府有利益的機構進行的評審活動交易均屬正常業務運作，並已按照本局的費用徵收政策及條例訂明的費用一覽表徵收費用。

除以下(iv)及(v)項所披露者外，所有與本局董事會成員、關鍵管理人員和政府有利益的機構進行的貨品和服務交易均屬正常業務運作，並已按照本局的財務規則及正常採購程式進行。

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 (continued)
財務報表附註(續)

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

21. RELATED PARTY TRANSACTIONS (continued)

21. 關連方交易(續)

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

(i) 本局成員以以下職分所收到的酬金

	2018 HK$ 港幣	2017 HK$ 港幣
Non-local Council members 非本地成員	**251,881**	245,598

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

(ii) 關鍵管理人員酬金

	2018 HK$ 港幣	2017 HK$ 港幣
Salaries and other emoluments 薪金及其他酬金	**6,617,776**	5,523,890
Retirement scheme contributions 退休計劃供款	**18,000**	13,500
	6,635,776	5,537,390

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

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

(iii) During the year ended 31 March 2018, approximately 19% (2017: 19%) of the Council's total income are derived from services provided to the HKSAR Government, and approximately 14% (2017: 17%) 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) 截至二零一八年三月三十一日止年度，在本局的總收入中，約19%(二零一七年：19%)來自向政府提供服務，約14%(二零一七年：17%)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。

21. 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 2018, the HKSAR Government also provided funding support of approximately HK$nil (2017: HK$400,000) and HK$1,840,000 (2017: HK$1,760,000), respectively, for phase II and III of the Council's IT infrastructure development project, HK$197,894 (2017: HK$15,846) for the good practices in quality assurance project, HK$3,000,000 (2017: HK$3,000,000) for the daily maintenance and regular upgrading of the QR, HK$1,178,142 (2017: HK$727,503) for the quality enhancement supporting scheme, and HK$519,494 (2017: HK$486,525) for the review of accreditation criteria and standards.

21. 關連方交易(續)

(iv) 由二零一一年九月一日起，本局與政府簽訂了一項租賃協議，以每月港幣1元向政府租用香港柴灣小西灣邨一所空置學校校舍作為辦公室。

(v) 截至二零一八年三月三十一日止年度，香港政府還分別為本局的第二及第三期資訊科技基礎建設項目提供了港幣零元(二零一七年：港幣400,000元)及港幣1,840,000元(二零一七年：港幣1,760,000元)的資金。另外，政府亦為質量保證項目提供了港幣197,894元(二零一七年：港幣15,846元)及就日常運作和定期資歷名冊升級提供了港幣3,000,000元(二零一七年：港幣3,000,000元)，為質量提升支援項目提供了港幣1,178,142元(二零一七年：港幣727,503元)，及為評審標準和準則審核提供了港幣519,494元(二零一七年：港幣486,525元)的資金。

22. COMPARATIVE FIGURES

Certain comparative figures in the financial statements have been reclassified to conform with the current year's presentations.

22. 比較資料

為符合本年度之呈報，對財務報表中某些比較資料作出重新分類。

Analysis of Expenditure
支出分析

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

	2018 HK$ 港幣	2017 HK$ 港幣
STAFF COSTS 員工成本		
Salaries 薪金	**53,563,191**	55,717,865
Allowances and other staff costs 津貼及其他員工成本	**6,800,018**	7,624,996
	60,363,209	63,342,861
ADMINISTRATIVE EXPENSES 行政費用		
Auditor's remuneration 核數師酬金	**164,300**	238,480
Bank charges 銀行手續費	**11,147**	95,182
Cleaning 清潔費	**439,172**	439,655
Community relations 社區關係	**25,180**	36,784
Consultancy fees 顧問費	**823,275**	835,440
Depreciation 折舊	**2,427,531**	6,331,427
Incidental expenses 雜項支出	**7,450**	8,049
Insurance 保險費	**288,978**	269,708
Legal advisory fees 法律諮詢費	**78,200**	371,022
Membership fee 會員費	**70,670**	96,048
Overseas visits and conferences 海外出訪和會議	**478,851**	230,292
Periodicals, newspapers and books 期刊、報紙和書本	**4,048**	8,394
Photocopying 影印費	**27,944**	32,673
Postage 郵費	**29,406**	21,604
Printing 印刷費	**70,975**	143,570
Publicity 宣傳費	**453,608**	643,383
Recruitment and training 招聘及培訓	**36,461**	57,645
Rent and rates 租金和差餉	**212,606**	215,089
Repairs and maintenance 維修及保養費	**720,583**	225,395
Securities transaction charges 證券買賣費用	**3,010**	2,525
Security 保安費	**286,040**	297,075
Stationery and consumables 文具和消耗品	**289,051**	298,574
Telephone and facsimile 電話和傳真費用	**541,406**	350,629
Tools and equipment 工具和設備	**2,574,975**	1,557,433
Transport and travelling 交通費	**35,583**	66,619
Utilities 水、電費	**181,255**	227,843
Work related research 工作相關調研	**126,847**	149,819
	10,408,552	13,250,357

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

For the year ended 31 March 2018 截至二零一八年三月三十一日止年度

	2018 HK$ 港幣	2017 HK$ 港幣
DIRECT ACCREDITATION/CONSULTANCY COSTS **直接評審／顧問成本**		
Accreditation costs 評審成本	**9,334,594**	9,359,928
Qualifications Register costs 資歷名冊成本	**1,963,199**	1,835,458
	11,297,793	11,195,386
COUNCIL MEETING AND COMMITTEE EXPENSES **本局會議及委員會支出**		
Air passages 機票	**409,319**	410,765
Honorarium payments 酬金付款	**251,881**	245,598
Hotel accommodation 酒店住宿費	**136,928**	62,711
Working lunches and dinners 公務午飯和晚飯支出	**168,005**	157,596
Subsistence allowance 零用金	**33,150**	37,050
Transport and miscellaneous expenses 交通費和雜費	**34,790**	33,060
	1,034,073	946,780
TOTAL EXPENDITURE 支出總額	**83,103,627**	88,735,384

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, criteria and procedures relevant to the Hong Kong Council for Accreditation of Academic and Vocational Qualification's (HKCAAVQ) statutory roles as the Accreditation Authority under the Qualifications Framework and those relevant to non-QF-related accreditation/quality assurance services.

(b) To consider and make recommendations to the Council on policies and procedures for maintaining the Qualifications Register (QR) in fulfilment of HKCAAVQ's statutory roles as the QR Authority.

(c) To consider and make recommendations to the Council on policies, criteria and procedures for undertaking assessments in regard to:

- Non-local courses
- Continuing Education Fund (CEF) reimbursable courses
- Continuing Professional Development (CPD) courses

- Individual qualifications
- Any other relevant activities

(d) To consider and advise the Council on any other matters concerning or affecting HKCAAVQ's accreditation, assessment and consulting services.

(e) To make recommendations to the Council on such matters within QAC's remit as they arise.

常設委員會職權範圍

資歷及評審委員會

職權範圍

(a) 研究評審政策、準則及程序，並向評審局大會提出建議，以履行評審局作為資歷架構下評審當局的法定職能，及評審局的其他服務。

(b) 研究有關管理資歷名冊的政策及程序，並向評審局大會提出建議，以履行評審局作為資歷名冊當局的法定職能。

(c) 研究、檢討及審批下列評核服務的政策、準則及程序，並向評審局大會提出建議：

- 非本地課程評核
- 持續進修基金課程評核
- 持續專業培訓計劃的課程評核
- 個人學歷評估
- 其他相關工作

(d) 就任何其他有關或影響評審局評審、評核及顧問服務的事宜進行研究及提交建議。

(e) 在資歷及評審委員會職權範圍內適當地就其他事宜向評審局大會提交建議。

Finance Committee (FC)

Terms of reference

(a) To consider and recommend, for the Council's endorsement, the annual budget of the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ), including any subsequent adjustments thereof.

(b) To consider the medium and long term financial plans of HKCAAVQ.

(c) To keep under review the financial position of HKCAAVQ, including its return on investment and fee charging policy, and make recommendations to the Council as appropriate.

(d) To receive, consider and recommend, for the Council's approval, the audited financial statements.

(e) To recommend, for the Council's approval, the appointment of Auditors.

(f) To monitor available cash balances and make recommendations concerning the liquidation of investments to ensure that an appropriate level of cash reserves is maintained.

(g) To periodically review internal controls of HKCAAVQ as they relate to financial and accounting matters.

(h) To make recommendations to the Council on such matters within FC's remit as they arise.

財務委員會

職權範圍

(a) 商討評審局的年度預算，包括隨後的調整，並提交評審局大會審批。

(b) 研究評審局的中期和長期財務計劃。

(c) 適時檢討評審局的財務狀況，包括投資回報和收費政策，並恰當地向評審局大會提交建議。

(d) 接收及討論核數師審核的財務報表，並向評審局大會提出審批建議。

(e) 對核數師的委任提出建議，並提交評審局大會通過。

(f) 監察評審局的可動用現金結餘及對相關投資之變現提出建議，以確保現金儲備維持合適的水平。

(g) 定期檢討評審局中與財務及會計相關的內部監控。

(h) 在財務委員會職權範圍內適當地就其他事宜向評審局大會提交建議。

Personnel and Administration Committee (PAC)

Terms of reference

(a) To keep under review the staffing structure of the Secretariat.

(b) To monitor human resources policies and practices of the Hong Kong Council for Accreditation of Academic and Vocational Qualification and to recommend changes when necessary, paying particular attention to staff development and training, the remuneration package and matters of staff welfare.

(c) To consider adjustments to the staff salary based on the outcomes of the annual performance appraisal and development review.

(d) To keep under review the administrative efficiency of the Secretariat.

(e) To make recommendations to the Council on such matters within PAC's remit as they arise.

人事及行政委員會

職權範圍

(a) 適時檢討秘書處的人事架構。

(b) 監察評審局的人力資源政策及制度，尤其關注員工的發展和培訓、薪酬及福利事宜，並在必要時提出修改建議。

(c) 根據年度表現評價及發展評審的結果，研究員工薪酬的調整。

(d) 適時檢討秘書處的行政效率。

(e) 在人事及行政委員會職權範圍內適當地就其他事宜向評審局大會提交建議。



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