

Appendices

附錄

Appendix 1: Council Members

附錄1：評審局成員

as at 31 July 2007
截至2007年7月31日止

> Chairman

Dr York Liao, SBS, JP
Managing Director
Winbridge Company Limited

主席

廖約克博士, SBS, JP
Winbridge 有限公司常務董事

> Vice-Chairman

Dr Herbert Hui Ho Ming, JP
Chairman
1Chinalink Investment Company Limited

副主席

許浩明博士, JP
1Chinalink Investment Company Limited
主席

> Non-local Academics

Professor David Dunkerley
Professor & Head of Sociology
School of Social Sciences
University of Glamorgan, UK

非本地之學術界人士

Professor David Dunkerley
英國格拉摩根大學社會學系系主任暨教授

Dr Achim Hopbach
Managing Director
German Accreditation Council, Germany

Dr Achim Hopbach
Managing Director
German Accreditation Council, Germany

Professor Pan Yunhe
Vice President
Chinese Academy of Engineering, PRC

潘雲鶴教授
中國工程院副院長

Professor Gordon Stanley
President
Board of Studies
New South Wales, Australia

Professor Gordon Stanley
澳洲新南威爾斯州教務委員會主席

Dr David B Wolf
Administrative Officer
Community College Leadership Development Initiative
USA

Dr David B Wolf
美國社區學院領袖發展計劃主任

> Local Academics

Professor Chan Tsang Sing
Associate Vice President (Administration & Planning) &
Shun Hing Chair Professor of Marketing
Lingnan University

本地學術界人士

陳增聲教授
嶺南大學協理副校長 (行政及策劃) 暨
信興市場學講座教授

Professor Richard Ho Yan Ki
Acting President & Professor (Chair) of Finance
City University of Hong Kong

何焯基教授
香港城市大學署理校長暨
金融學講座教授

Professor Edmond Ko, JP
Senior Advisor to Dean of Engineering &
Adjunct Professor of Chemical Engineering
Department of Chemical Engineering
The Hong Kong University of Science and Technology

Professor John Lee Chi Kin
Director, Centre for University and School Partnership &
Dean of Education & Professor
Department of Curriculum and Instruction
The Chinese University of Hong Kong

Professor Leung Tin Pui, BBS, JP
Emeritus Professor & University Fellow
The Hong Kong Polytechnic University

Professor Wong Yuk Shan, BBS, JP
Vice President for Administration and Business &
Professor of Biology
The Hong Kong University of Science and Technology

Professor Philip Yeung Kwok Wing
Executive Director
Clothing Industry Training Authority

高彥鳴教授, JP
香港科技大學工學院院長資深顧問暨
化學工程學系兼任教授

李子建教授
香港中文大學大學與學校夥伴協作中心
主任及教育學院院長暨
課程與教學學系教授

梁天培教授, BBS, JP
香港理工大學榮譽退休教授及大學院士

黃玉山教授, BBS, JP
香港科技大學副校長(行政)暨
生物學教授

楊國榮教授
製衣業訓練局總幹事

> Local Non-Academics

Dr Chan Wai Kwan, JP
Senior Director (Business Policy)
Hong Kong General Chamber of Commerce

Mr Martin Liao Cheung Kong, JP
Barrister

Dr Lewis Luk Tei
Deputy Chairman & Executive Director
Hutchison Harbour Ring Limited

Ms Winnie Ng
Executive Director
Kowloon Motor Bus Company (1933) Limited

Mr Raymond Tang Chiu Ping
Chairman, Greater China
Russell Reynolds Associates

本地非學術界人士

陳偉群博士, JP
香港總商會工商政策副總裁

廖長江先生, JP
大律師

陸地博士
和記港陸有限公司副主席兼執行董事

伍穎梅女士
九龍巴士(一九三三)有限公司執行董事

鄧昭平先生
雷諾仕聘請顧問公司大中華區主席

> Ex-officio Member

Mr Peter P T Cheung
Executive Director
Hong Kong Council for Academic Accreditation

當然成員

張寶德先生
香港學術評審局總幹事

Appendix 2: Committees and Sub-Committee

附錄 2 : 常設委員會及其屬下小組委員會

as at 31 July 2007
截至2007年7月31日止

> Qualifications and Accreditation Committee

Chairman

Professor Leung Tin Pui, BBS, JP (until Feb 2007)

Members

Professor Chan Tsang Sing
Professor David Dunkerley
Dr Achim Hopbach
Professor Edmond Ko, JP
Professor John Lee Chi Kin
Dr Lewis Luk Tei
Professor Pan Yunhe
Professor Philip Yeung Kwok Wing

Ex-officio Members

Dr York Liao, SBS, JP (Chairman since Feb 2007)
Mr Peter P T Cheung

資歷及評審委員會

主席

梁天培教授, BBS, JP (至2007年2月)

委員

陳增聲教授
Professor David Dunkerley
Dr Achim Hopbach
高彥鳴教授, JP
李子建教授
陸地博士
潘雲鶴教授
楊國榮教授

當然成員

廖約克博士, SBS, JP (2007年2月開始擔任主席)
張寶德先生

> Finance Committee

Chairman

Mr Martin Liao Cheung Kong, JP

Members

Dr Chan Wai Kwan, JP
Professor Richard Ho Yan Ki
Professor Wong Yuk Shan, BBS, JP
Professor Philip Yeung Kwok Wing

Ex-officio Members

Dr York Liao, SBS, JP
Mr Peter P T Cheung

財務委員會

主席

廖長江先生, JP

委員

陳偉群博士, JP
何焯基教授
黃玉山教授, BBS, JP
楊國榮教授

當然成員

廖約克博士, SBS, JP
張寶德先生

> Personnel and Administration Committee

Chairman

Dr Herbert Hui Ho Ming, JP

Members

Ms Winnie Ng
Professor Gordon Stanley
Mr Raymond Tang Chiu Ping
Dr David B Wolf

Ex-officio Members

Dr York Liao, SBS, JP
Mr Peter P T Cheung

人事及行政委員會

主席

許浩明博士, JP

委員

伍穎梅女士
Professor Gordon Stanley
鄧昭平先生
Dr David B Wolf

當然成員

廖約克博士, SBS, JP
張寶德先生

> **Funds Management Sub-Committee**

Chairman

Dr Herbert Hui Ho Ming, JP

Members

Professor Richard Ho Yan Ki

Ms Winnie Ng

Ex-officio Member

Mr Peter P T Cheung

資金管理小組委員會

主席

許浩明博士, JP

委員

何焯基教授

伍穎梅女士

當然成員

張寶德先生

Appendix 3: Secretariat Staff

附錄3：秘書處職員

as at 31 July 2007
截至2007年7月31日止

> Executive Director

Mr Peter P T Cheung

總幹事

張寶德先生

> Principal Registrar

Mr Felix Leung

首席評審主任

梁鏡威先生

> Senior Registrars

Ms Catherine Ip

Ms Susanna Lee

Ms Connie Lok

高級評審主任

葉貴寶女士

李淑仁女士

駱桂好女士

> Registrars

Mr Jordan Cheung

Dr Bessie Chong

Ms Fiona Lam

Ms Hailey Lam

Ms Clara Li

Ms Aileen Mak

Dr McBrayer Poon Kim Fong

Ms Patricia Tam

Ms Julianne Wong

Dr Sandra Wong

Dr Alan Wu

Mr Johnny Yiu

評審主任

張超民先生

莊珮珊博士

林嘉慧女士

林婉雯女士

李嘉娜女士

麥小棉女士

潘劍芳博士

譚婉媚女士

王衛燕女士

王景兒博士

胡兆勳博士

姚仕民先生

> Assistant Registrars

Ms Lesley Cheung

Ms Clara Chong

Mr Chong King

Mr Victor Chung

Ms Floria Fung

Mr Sam Ho

Ms Joyce Kan

Ms Trinity Lai

Ms Edith Mok

Mr Wilbur Pang

Ms Bonnie Tam

Ms Polly Wong

Ms Prudence Wong

Ms Yvonne Yan

助理評審主任

張慧敏女士

莊聰聰女士

莊敬先生

宗銳明先生

馮詩琪女士

何卓勤先生

簡婉清女士

賴翠珊女士

莫若琪女士

彭偉華先生

譚淑安女士

黃志怡女士

黃淑貞女士

甄盈韻女士

> Assistant Office Manager

Mr Eric Leung

辦公室助理經理

梁偉達先生

> Executive Assistants

Mr Ryan Chan
Mr H T Cheng
Ms H T Cheung
Ms Daphne Chow
Ms Tina Choy
Ms Angela Chu
Ms Crystal Ho
Mr Stephen Ho
Ms Jeannie Kam
Ms Ivy Kwok
Mr Marcus Lam
Mr C P Leung
Ms Fanny Lui
Mr Oscar Pang
Mr Albert Wan
Ms Maggie Wong
Ms Perrie Wong
Ms Yoki Wong
Ms Joyce Yip
Ms Claudia Yiu
Ms Angela Yue

行政助理

陳耀章先生
鄭康泰先生
張曉彤女士
周碧雯女士
蔡婷婷女士
朱琪卿女士
何思敏女士
何啟俊先生
金虹女士
郭雅文女士
林思明先生
梁展鵬先生
雷佩怡女士
彭光輝先生
溫耀文先生
黃敏宜女士
黃佩煒女士
黃敏華女士
葉雅芝女士
饒佩蓉女士
余蘭芳女士

> Office Assistant

Ms Rowena Wan

辦公室助理

溫蝶儀女士

Part-time Staff

兼職人員

> Consultants

Mr Roger Cheung (Information Technology)
Dr S S Kwong (Industry Liaison)

顧問

張英華先生 (資訊科技)
鄭勝仕博士 (行業聯繫)

> Registrar

Ms Florence Lam

評審主任

林錦芳女士

Appendix 4: Facts and Figures

附錄 4：數據與數字

Appendix 附錄 4.1

Sector/Subject Specialists

行業 / 學科專家

Sector/Subject Specialists (as at 31 July 2007)

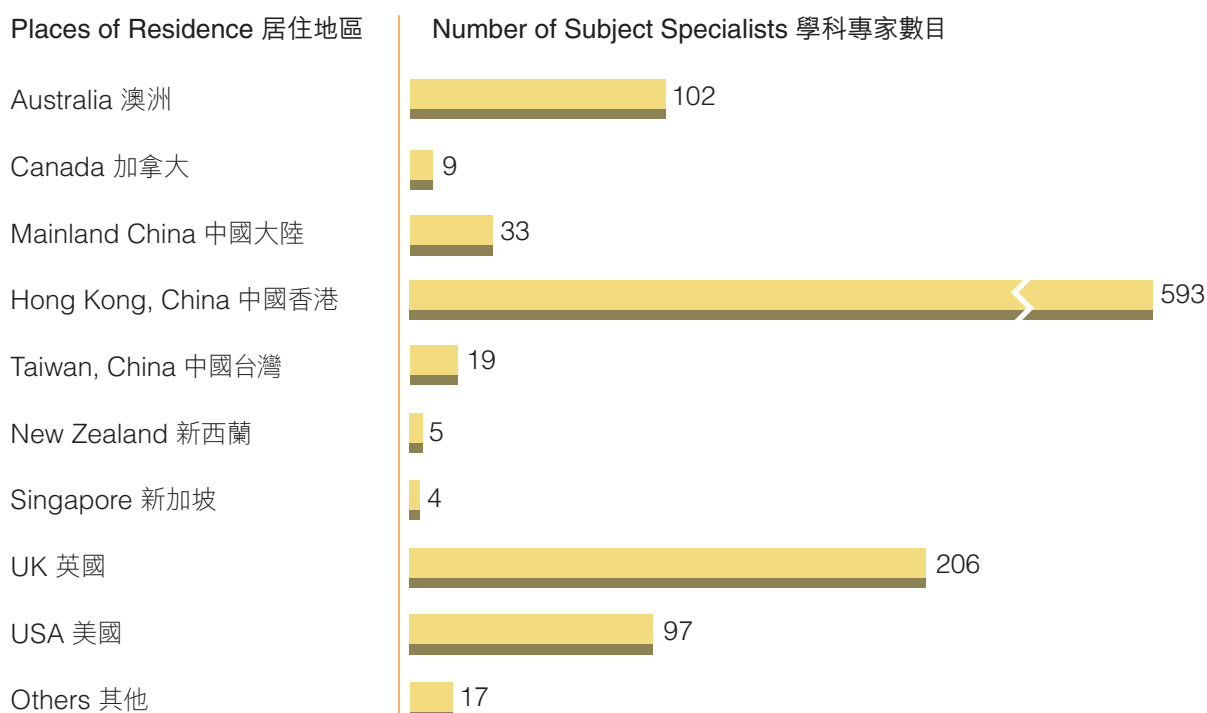
行業 / 學科專家 (截至2007年7月31日止)

	Number of Local Specialists 本地專家之數目	Number of Non-local Specialists 非本地專家之數目	Total 總數
Sector Specialists 行業專家	660	8	668
Subject Specialists 學科專家	593	492	1,085
Total 總數	1,253	500	1,753

62 <

Subject Specialists by Place of Residence (as at 31 July 2007)

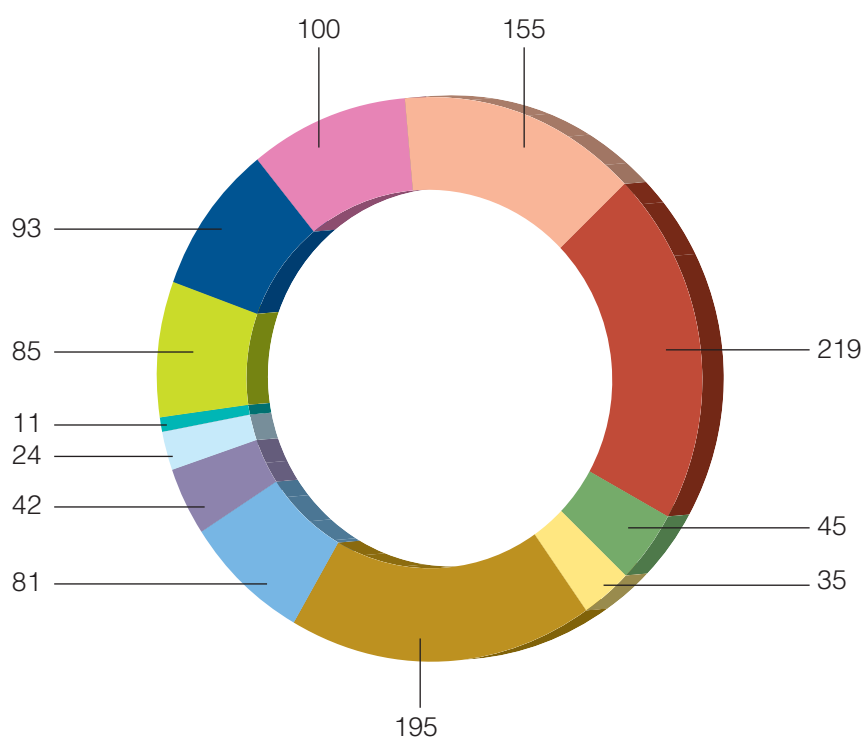
學科專家數目 — 以居住地區分類 (截至2007年7月31日止)



Total 總數 1,085

Appendix 附錄 4.1 (Con't 續)

Subject Specialists by Discipline of Study (as at 31 July 2007)
學科專家數目 — 以學術範疇分類 (截至2007年7月31日止)



Disciplines of Study	學術範疇	Number 數目
Arts	文科	155
Business/Management	商業/ 管理	219
Construction/Architecture	建築	45
Design	設計	35
Education	教育	195
Engineering	工程	81
Information Technology	資訊科技	42
Languages	語言	24
Law	法律	11
Performing Arts	演藝	85
Science & Technology	科學與科技	93
Social Sciences	社會科學	100

Total 總數 1,085

Appendix 附錄 4.1 (Con't 續)

Sector Specialists (as at 31 July 2007)
行業專家數目 (截至2007年7月31日止)

Sectors	行業	Number 數目
Administration and Management	行政及管理	15
Animal and Pet Care	動物及寵物護理	1
Audio-Visual Services	影音服務	2
Automotive	汽車業	17
Banking	銀行業	3
Beauty	美容業	62
Business Services	商業服務	8
Chinese Catering	中式飲食業	64
Clothing and Fashion Design	製衣及時裝設計	8
Computer Support Services	電腦技術支援服務	5
Construction and Building Services	建造及樓宇服務	16
Creative Industries	創意工業	15
Electrical and Mechanical Services	機電業	48
Food and Beverage Services	飲食業	33
Gardening and Horticulture	園藝業	3
Hairdressing	美髮業	37
Hotel and Tourism	酒店及旅遊業	34
Information and Communications Technology	資訊科技及通訊業	29
Insurance and Financial Planning	保險及財務計劃業	17
Jewellery	珠寶業	19
Legal Profession	法律專業	3
Logistics	物流業	33
Multimedia Game Design and Animation	多媒體遊戲設計及動畫	8
Health Care	護理業	14
Occupational Safety and Health	職業安全與健康	7
Performing Arts	表演藝術	21
Printing and Publishing	印刷及出版業	32
Product Design	產品設計	7
Property Maintenance and Renovation Services	物業維修及保養	9
Property Management	物業管理業	25
Retailing	零售業	5
Security Management	保安管理	3
Social Services	社會服務	24
Recreation and Sports Management	康樂及體育管理	14
Watch and Clock	鐘錶業	22
Wholesale and Import/Export	批發及出入口業	5
Total	總數	668

Appendix 附錄 4.2

Academic Accreditation
學術評審

<i>Accreditation Activities (1 August 2006 – 31 July 2007)</i> 2006年8月1日至2007年7月31日之評審工作	
	Number of Institutional/Re-Institutional Review Exercises 院校評審/院校重新評審項目
Total 總數	5
	Number of Programme Validation Exercises 課程甄審數目
Master Degree 碩士課程	2
Bachelor Degree 學士課程	3
Associate Degree/Higher Diploma 副學士/高級文憑課程	6
Pre-Associate Degree or below 副學士先修或以下課程	7
Total 總數	18
	Number of Programme Re-validation Exercises 課程重新甄審數目
Bachelor Degree 學士課程	3
Associate Degree/Higher Diploma 副學士/高級文憑課程	2
Pre-Associate Degree or below 副學士先修或以下課程	1
Total 總數	6

Appendix 附錄 4.2 (Con't 續)

> Institutions having been Successfully Accredited or Re-accredited in the Reporting Year

本年度成功通過院校評審或院校重新評審之院校

Institutional Review

- Hong Kong Institute of Continuing Education Community College
- Yew Chung Community College of International Studies

院校評審

- 香港持續教育社區書院
- 耀中國際教育社區書院

Re-Institutional Review

- Caritas Bianchi College of Careers
- Hong Kong College of Technology

院校重新評審

- 明愛白英奇專業學校
- 香港專業進修學校

> Programmes Validated in the Reporting Year

(programmes offered in full-time mode only unless specified otherwise)

本年度通過課程甄審的課程

(除特別註明外，所有獲甄審課程均為全日制課程)

Hong Kong Art School

- Higher Diploma in Applied Art

香港藝術學院

- 應用藝術高級文憑

Hong Kong College of Technology

- Associate Diploma (*part-time mode*)
- Associate Diploma (Applied Technologies) (*additional stream*)
- Foundation Year (for Higher Diploma)[#]
- Pre-Foundation Year (for Associate Degree)[#]

香港專業進修學校

- 通用文憑 (兼讀制)
- 通用文憑 (應用科技) (*附加主修科目*)
- 高級文憑課程基礎年課程[#]
- 副學士學位基礎年先修課程[#]

Hong Kong Institute of Continuing Education Community College

- Associate Degree in Services Management

香港持續教育社區書院

- 服務管理副學士

Hong Kong Shue Yan University

- Bachelor of Commerce (Honours) in Law and Business

香港樹仁大學

- 法律與商業 (榮譽) 商學士

The Church of Christ in China Kung Lee College

- Diploma in Business and Information Technology
- Diploma in Hospitality and Tourism Management

中華基督教會公理高中書院

- 商業與資訊科技文憑
- 款待及旅遊業管理文憑

The Hong Kong Academy for Performing Arts

- Master of Fine Arts in Drama
- Master of Fine Arts in Theatre and Entertainment Arts^{**} (*full-time and part-time mode*)

香港演藝學院

- 戲劇藝術碩士
- 舞台及製作藝術碩士^{**} (*全日制及兼讀制*)

Appendix 附錄 4.2 (Con't 續)

The Hong Kong Institute of Education

- Associate of Applied Science (Accountancy)
- Associate of Applied Science (Business and Information Technology)
- Associate of Applied Science (Sports Coaching and Management)

香港教育學院

- 應用科學副學士 (會計學)
- 應用科學副學士 (商業與資訊科技)
- 應用科學副學士 (運動教練與管理學)

Yew Chung Community College of International Studies

- Associate in Arts^{##}
- University Preparation Diploma^{##}

耀中國際教育社區書院

- 文學副學士^{##}
- 大學先修文憑^{##}

Completion of this programme will not lead to a separate award.

修畢此課程後不會獲發任何資歷。

** The implementation of this programme has been deferred to 2008/09 academic year and its accreditation status is subject to the fulfilment of pre-conditions.

** 此課程將延至2008/09學年開辦，院校須完成有關先設條件，方可獲得評審資格。

This programme will be implemented in 2008/09 academic year.

此課程將於2008/09學年開辦。

> Programmes Re-validated in the Reporting Year

(programmes offered in full-time mode only unless specified otherwise)

本年度通過重新甄審程序的課程

(除特別註明外，所有獲重新甄審課程均為全日制課程)

Hang Seng School of Commerce

- Associate Degree in Business Administration
- Pre-Associate Degree in Business Administration

恒生商學書院

- 工商管理副學士
- 工商管理副學士先修課程

Hong Kong Art School

- Higher Diploma in Media Art

香港藝術學院

- 媒體藝術高級文憑

Hong Kong Institute of Technology/ Southern Cross University

- Bachelor of Business

香港科技專上書院/澳洲南格斯大學

- 工商學學士

The Hong Kong Academy for Performing Arts

- Bachelor of Fine Arts (Honours) in Dance
- Bachelor of Music (Honours)

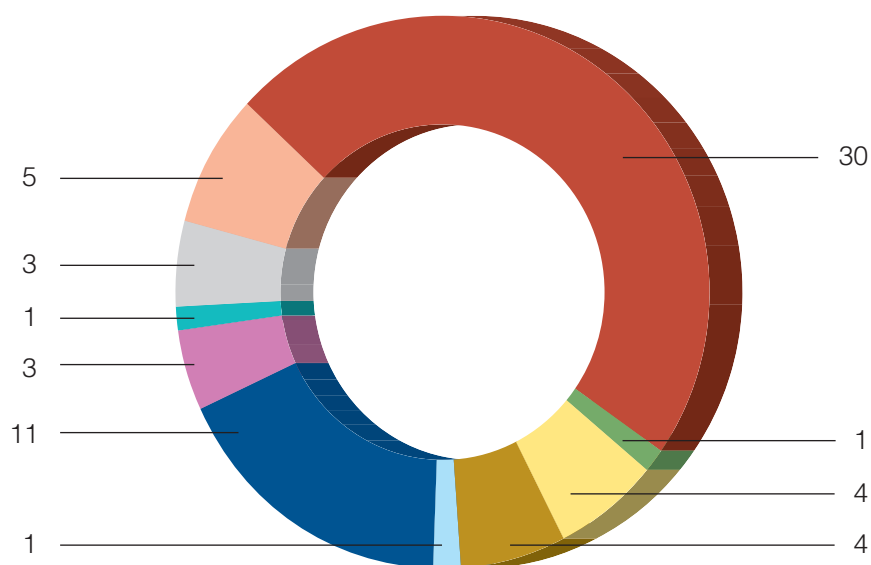
香港演藝學院

- 舞蹈藝術榮譽學士
- 音樂榮譽學士

Appendix 附錄 4.3

Non-local Courses 非本地課程

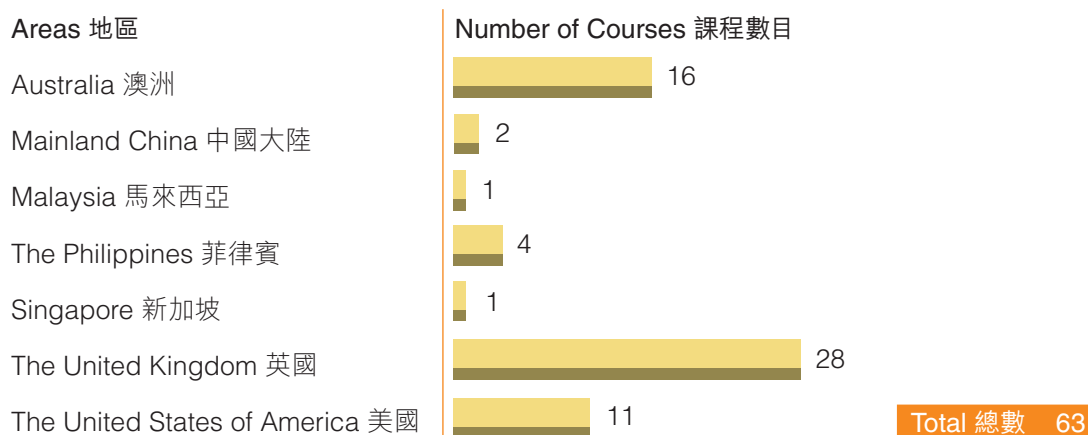
Assessed Non-local Courses by Discipline of Study (1 August 2006 – 31 July 2007) 經評核之非本地課程 — 以學術範疇分類 (2006年8月1日至2007年7月31日)



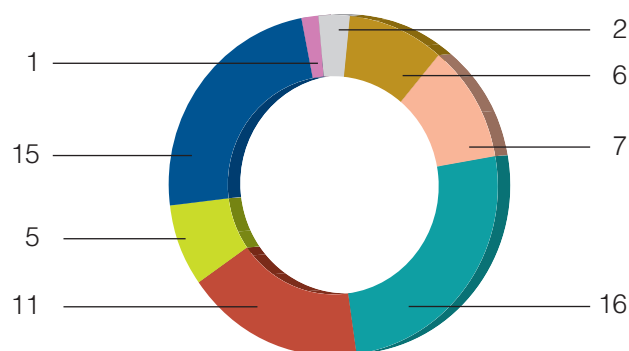
Disciplines	學術範疇	Number of Courses 數目課程
Arts	藝術	5
Business/Management	商業/管理	30
Construction/Architecture	建築	1
Design	設計	4
Education	教育	4
Engineering	工程	1
Science & Technology	科學與技術	11
Social Sciences	社會科學	3
Law	法律	1
Others	其他	3
Total 總數		63

Appendix 附錄 4.3 (Con't 續)

Assessed Non-local Courses by Geographic Origin (1 August 2006 – 31 July 2007)
經評核之非本地課程 — 以地區分類 (2006年8月1日至2007年7月31日)



Assessed Non-local Courses by Level of Study (1 August 2006 – 31 July 2007)
經評核之非本地課程 — 以學歷程度分類 (2006年8月1日至2007年7月31日)



Levels of Study

學歷程度

Number of Courses
數目課程

- Certificate/U Entry Programme/Foundation
- Diploma
- Advanced Diploma/Higher Diploma
- Bachelor Degree
- Bachelor (Hons) Degree
- Postgraduate Diploma/Certificate
- Master Degree
- Doctorate

- 證書/基礎證書
- 文憑
- 高級文憑
- 學士
- 學士(榮譽)
- 深造文憑/證書
- 碩士
- 博士

Total 總數 63

Appendix 附錄 4.4

Continuing Education Fund Courses 持續進修基金課程

**Assessed Reimbursable Courses for Continuing Education Fund
(1 August 2006 – 31 July 2007)**
經評核之持續進修基金可獲發還款項課程 (2006年8月1日至2007年7月31日)

Sectors 範疇	Number of Courses Offered by the Continuing Education Divisions of Local Universities 由本地大學持續進修部 提供之課程數目	Number of Courses Offered by the Non-University Course Providers 由非大學機構 提供之課程數目	Sub-total 小計
Business Services 商業服務	386	115	501
Creative Industries 創意工業	21	20	41
Design (Product and Digital) 設計 (產品和數碼設計)	42	29	71
Financial Services 金融服務業	254	62	316
Language 語文	9	22	31
Logistics 物流業	77	3	80
Tourism 旅遊業	27	21	48
Total 總數	816	272	1,088

Appendix 附錄 4.5

Continuing Professional Development Scheme
持續專業培訓計劃

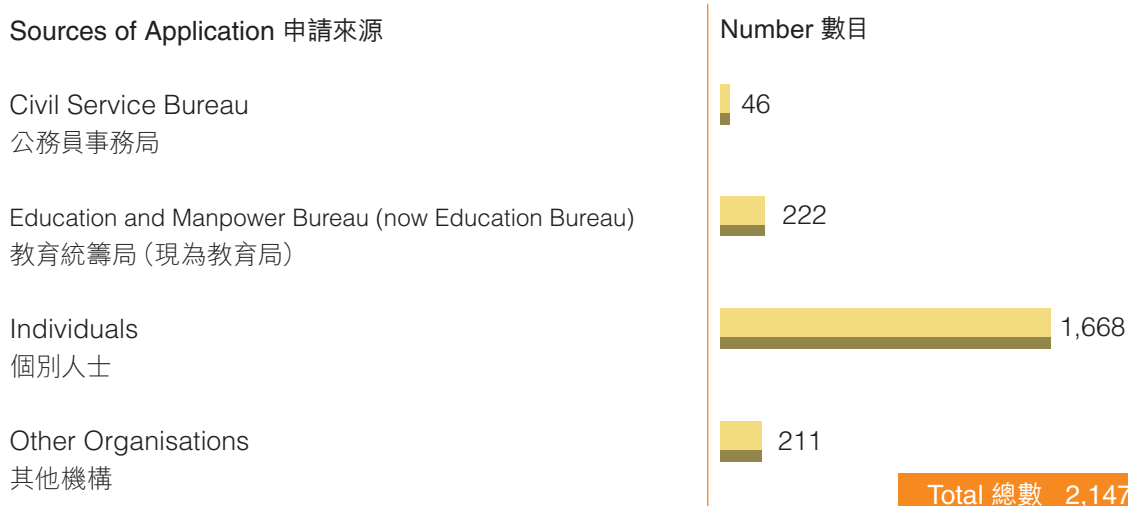
Continuing Professional Development (CPD) Programmes
Approved and Re-approved by the HKCAA (1 August 2006 – 31 July 2007)
經本局評核或重新核准之持續專業培訓課程 (2006年8月1日至2007年7月31)

Type of CPD Programmes 持續專業培訓課程	Insurance Intermediaries CPD Scheme 保險中介人持續專業培訓計劃		Estate Agents Authority CPD Scheme 地產代理監管局持續專業進修計劃	
	Number of Approved Programmes 獲批核課程數目	Number of Re-approved Programmes 獲重新批核課程數目	Number of Approved Programmes 獲批核課程數目	Number of Re-approved Programmes 獲重新批核課程數目
Activities organised by respective companies for in-house participation 供主辦機構內部員工參與的培訓活動	36	87	2	0
Activities for the public 供公眾人士參與的培訓活動	28	55	0	0
Activities for commissioning body 供委託機構員工參與的培訓活動	4	5	0	0
Activities for the above two or three categories 供上列兩至三種培訓對象參與的培訓活動	13	19	23	24
Others 其他	8	14	3	0
Total 總數	89	180	28	34

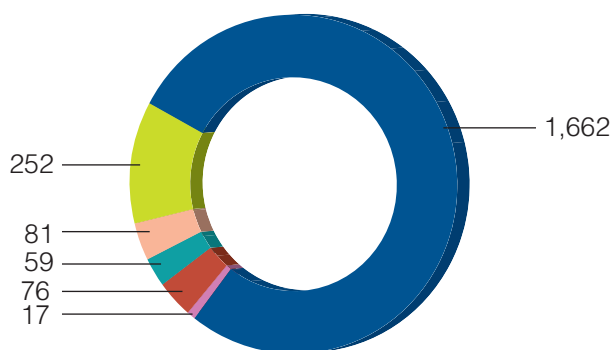
Appendix 附錄 4.6

Qualifications Assessment 學歷評估

Qualifications Assessment Cases by Sources of Application (1 August 2006 – 31 July 2007) 學歷評估申請數目－以申請來源分類 (2006年8月1日至2007年7月31日)



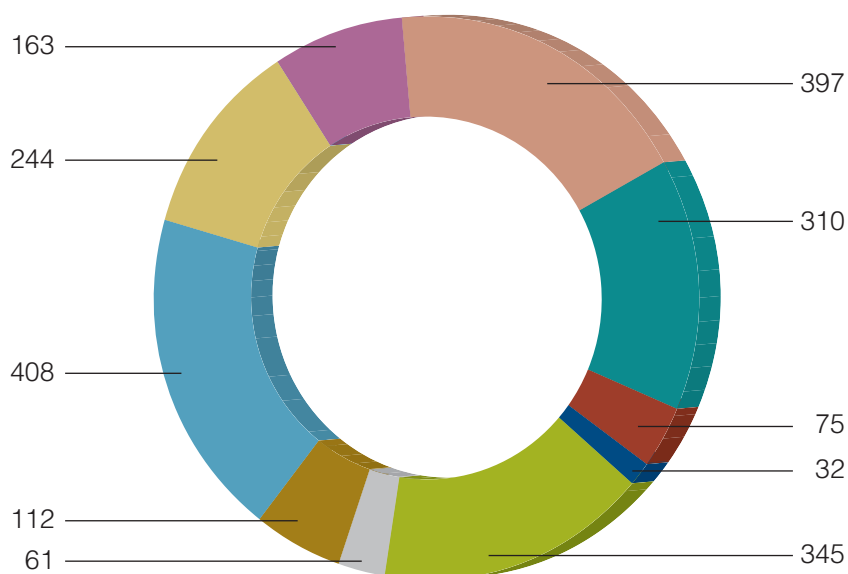
Levels of Major Qualifications Held by Applicants (1 August 2006 – 31 July 2007) 申請人所持之主要學歷程度 (2006年8月1日至2007年7月31日)



Qualifications	學歷程度	Number of Applicants 申請人數目
Secondary School Level	中學程度	81
Sub-degree	副學位	252
Bachelor Degree	學士	1,662
Postgraduate Diploma/Certificate	深造文憑/證書	17
Master Degree	碩士	76
Others	其他	59
Total 總數		2,147

Appendix 附錄 4.6 (Con't續)

Places of Award of the Major Qualifications Held by Applicants
(1 August 2006 – 31 July 2007)
申請人所持之主要學歷的頒授地區 (2006年8月1日至2007年7月31日)



Places of Award of Major Qualifications	主要學歷頒授地區	Number of Applicants 申請人數目
Australia	澳洲	397
Canada	加拿大	310
Hong Kong, China	中國香港	75
India	印度	32
Mainland China	中國	345
New Zealand	紐西蘭	61
Taiwan, China	中國台灣	112
The United Kingdom	英國	408
The United States of America	美國	244
Others	其他	163
Total 總數		2,147

Appendix 附錄 4.7

External Liaison (1 August 2006 – 31 July 2007) 對外聯繫 (2006年8月1日至2007年7月31日)

> Conferences, Meetings and Visits 研討會、會議及探訪

Period 時間	Events 活動
Aug 2006 2006年8月	Visit to the Evaluation Department of the China Academic Degrees and Graduate Education Development Center (CDGDC), the Ministry of Education 訪問國家教育部學位與研究生教育發展中心 6th National Conference on Degree and Graduate Education Evaluation co-organised by the CDGDC and Shenyang Jianzhu University 國家教育部學位與研究生教育發展中心及瀋陽建築大學合辦之全國第六屆學位與研究生教育評估學術會議
Sep – Oct 2006 2006年9至10月	Staff attachment programme at the Australian Universities Quality Agency (AUQA) 於澳洲大學品質機構進行工作體驗及交流
Oct 2006 2006年10月	Workshop on Quality Assurance of Undergraduate Programmes organised by the Higher Education Evaluation Centre of the Ministry of Education 教育部高等教育教學評估中心舉辦之2007年參評普通高等學校本科教學工作水平評估工作研討班 Board Meeting of the International Network for Quality Assurance Agencies in Higher Education (INQA/AHE) 「高等教育質素保證機構國際網絡」理事會會議 7th General Conference organised by the Association of Universities of Asia and the Pacific, and hosted by the University of Macau 「亞太區大學聯會」籌辦及澳門大學主辦之第七屆研討會
Nov 2006 2006年11月	International Conference organised by the National Recognition Information Centre for the United Kingdom (UK NARIC) 英國國家學歷認可資訊中心舉辦之國際研討會 Visit to the UK Qualifications and Curriculum Authority 訪問英國教學大綱和學歷管理委員會

Appendix 附錄 4.7 (Con't 續)

> Conferences, Meetings and Visits 研討會、會議及探訪

Period 時間	Events 活動
Dec 2006 2006年12月	<p>International Education Conference entitled “Going Global 2”, organised and sponsored by the British Council 英國文化協會贊助及舉辦之國際教育研討會，主題為「奔向全球」</p> <p>International Higher Education Policy Forum entitled “Tomorrow’s Education – Emerging Forces in International Education”, organised and sponsored by the British Council 英國文化協會贊助及舉辦之國際高等教育政策論壇，主題為「明日教育—國際教育新興勢力」</p>
Feb 2007 2007年2月	<p>2007 Conference and Annual General Meeting entitled “Emerging Challenges, Emerging Practices: Sharing a Global Vision of Quality Assurance in Higher Education”, organised by the Asia-Pacific Quality Network (APQN) and hosted by the National Accreditation Board of Malaysia 馬來西亞國家評審局主辦，並由「亞太地區質素網絡」籌辦之2007年度研討會暨周年會員大會，主題為「新興挑戰、新興楷模：與全球分享高等教育質素保證」</p>
Mar 2007 2007年3月	<p>International Workshop entitled “Collaborative Delivery of Higher Education Programmes in India: UK and India Achieving Best Practice”, organised by the UK—India Education and Research Initiative UK—India Education and Research Initiative舉辦之國際研討會，主題為「印度高等教育課程之合作教學：英國與印度攜手邁向優越楷模」</p>
Apr 2007 2007年4月	<p>2007 Biennial Conference organised by INQAAHE and hosted by the Postsecondary Education Quality Assessment Board and the Government of Ontario, Canada 「高等教育質素保證機構國際網絡」籌辦及由加拿大專教育質素評核局及安大略省政府主辦之雙年研討會</p> <p>Visit to the Department of Education, Science and Training (DEST) of the Australian Government 訪問澳洲政府教育及科學與培訓部</p> <p>Visit to the National Office of Overseas Skills Recognition (NOOSR) in Australia 訪問澳洲全國海外技能認可處</p>

Appendix 附錄 4.7 (Con't 續)

> Conferences, Meetings and Visits 研討會、會議及探訪

Period 時間	Events 活動
May 2007 2007年5月	<p>Regional Committee Meeting for the Regional Convention on the "Recognition of Studies, Diplomas and Degrees in Higher Education in Asia and the Pacific", co-organised by the Asia-Pacific Programme of Educational Innovation for Development, UNESCO Bangkok and Korean National Commission for UNESCO 亞太地區教育創新為發展服務計劃、聯合國教科文組織及韓國大學教育協議會合辦之第九屆地區公約委員會會議，主題為「亞太地區高等教育學歷、文憑與學位相互承認」</p> <p>Transnational Education and Quality Assurance China—Australia forum co-organised by the Education, Science and Training Section of Australian Consulate—General Shanghai and the Shanghai Educational Evaluation Institute 澳洲教育、科學與培訓部駐上海總領事館及上海市教育評估院聯合籌辦之跨國教育及質量保障—中澳合作辦學研討會</p>
Jun 2007 2007年6月	<p>International Conference entitled "Higher Education Accountability", hosted by the Higher Education Evaluation & Accreditation Council of Taiwan 台灣財團法人高等教育評鑑中心基金會主辦之國際研討會，主題為「高等教育績效責任」</p> <p>International Conference entitled "Enhancing Quality Across Borders-Regional Co-operation in Quality Assurance in Higher Education", co-organised by the German Rectors' Conference and the German Academic Exchange Service 德國高等學校校長協會及德國學術交流總會合辦之國際研討會，主題為「提高高等教育質素保證工作之跨區合作」</p>
Jul 2007 2007年7月	<p>Australian Universities Quality Forum 2007 entitled "Evolution and Renewal in Quality Assurance", organised by AUQA 澳洲大學品質機構舉辦之2007年度澳洲大學質素論壇，主題為「質素保證的演進及革新」</p> <p>Staff attachment programme at the Vocational Education and Training Accreditation Board (VETAB), Australia 於澳洲技術職業教育評審局進行工作體驗及交流</p>

Appendix 附錄 4.7 (Con't 續)

> Non-local Visitors to the HKCAA 非本地機構來訪

Period 時間	Organisations 機構
Aug 2006 2006年8月	Australian Consulate General Shanghai 澳洲駐上海領事館
Sept 2006 2006年9月	University of Glamorgan 格拉摩根大學
Oct 2006 2006年10月	University Grants Commission of Bangladesh and Ministry of Education of Government of the People's Republic of Bangladesh 孟加拉大學教育資助委員會及孟加拉政府教育部
Nov 2006 2006年11月	Quality Assurance Agency for Higher Education (QAA), UK 英國高等教育質量保證局
Dec 2006 2006年12月	CDGDC, the Ministry of Education 國家教育部學位與研究生教育發展中心
	Mauritius Qualifications Authority 毛里求斯學歷認可局
Jan 2007 2007年1月	Shanghai Educational Evaluation Institute 上海市教育評估院
	Macau University of Science and Technology 澳門科技大學
	Ministry of Education, Mainland China 國家教育部
Feb 2007 2007年2月	Victoria University, Australia 澳洲維多利亞大學
Mar 2007 2007年3月	Association of Chinese Graduate Schools, Mainland China 中國研究生院院長聯席會
May 2007 2007年5月	Higher Education Division, Ministry of Education of the Singaporean Government 新加坡教育部高等教育司
	Delegation of Ministry of Education and Training of Vietnamese Government and Rectors and Vice-rectors of Vietnam universities 越南大學及政府教育及培訓部代表團

Appendix 附錄 4.7 (Con't 續)

> Non-local Visitors to the HKCAA 非本地機構來訪

Period 時間	Organisations 機構
May 2007 2007年5月	Delegation of the Korean National Assembly's Education Committee and the Korea Research Institute for Vocational Education & Training 韓國教育委員會及韓國職業教育和培訓研究院代表團 The Office for National Education Standards and Quality Assessment, Thailand 泰國全國教育標準和質量評估辦公室
July 2007 2007年7月	National Institution for Academic Degrees and University Evaluation, Japan 日本大學評價·學位授與機構

Appendix 附錄 4.7 (Con't 續)

> Visits — Local Associations/Organisations 與本地組織/機構互訪

Academy of Management Consultancy	管理諮詢專業研究學院有限公司
Employers' Federation of Hong Kong	香港僱主聯合會
Estate Agents Authority	地產代理監管局
Federation of Beauty Industry & four professional associations	香港美容業總會及四個專業協會
Federation of Hong Kong Hotel Owners	香港酒店業主聯會
Global Supply Services Ltd.	精誠國際有限公司
Hong Kong Confederation of Trade Unions	香港職工會聯盟
Hong Kong Confederation of Trade Unions Training Centre	香港職工會聯盟培訓中心
Hong Kong General Chamber of Commerce	香港總商會
Hong Kong Institute of Human Resource Management	香港人力資源管理學會
Hong Kong Quality Assurance Agency	香港品質保證局
Lien United A-P Limited	利連廣告印刷有限公司
The Chinese General Chamber of Commerce	香港中華總商會
The Chinese Manufacturers' Association of Hong Kong	香港中華廠商聯合會
The Council of Hong Kong Professional Associations	香港專業議會
The Federation of Hong Kong & Kowloon Labour Unions	港九勞工社團聯會
The Hong Kong Chamber of Small and Medium Business Ltd.	香港中小型企業商會有限公司
The Hong Kong Federation of Insurers	香港保險業聯會
The Hong Kong Federation of Trade Unions	香港工會聯合會
The International Institute of Management	國際專業管理學會

Appendix 5: Income and Expenditure Account

附錄5：收支表

Report of Auditors

Independent auditor's report to Hong Kong Council for Academic Accreditation (Established under the Hong Kong Council for Academic Accreditation Ordinance)

We have audited the financial statements of the Hong Kong Council for Academic Accreditation (the "Council") set out on pages 82 to 103 which comprise the balance sheet as at 31 March 2007 and the income and expenditure statement, the statement of changes in reserves and the cash flow statement of the Council for the year then ended and a summary of significant accounting policies and other explanatory notes.

The Council's responsibility for the financial statements

The Council is responsible for the preparation and the true and fair presentation of these financial statements in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. This report is made solely to you, as a body, in accordance with section 15 of the Hong Kong Council for Academic Accreditation 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.

獨立核數師報告書

致香港學術評審局
(按照《香港學術評審局條例》成立)

本核數師(以下簡稱「我們」)已審核列載於第82至103頁香港學術評審局(「貴局」)的財務報表,該財務報表包括於2007年3月31日的資產負債表與截至該日止年度的收支結算表、儲備變動表和現金流量表,以及主要會計政策概要及其他附註解釋。

香港學術評審局就財務報表須承擔的責任

香港學術評審局須負責根據香港會計師公會頒佈的香港財務報告準則編製及真實而公平地列報該等財務報表。這責任包括設計、實施及維護與編製及真實而公平地列報財務報表相關的內部控制,以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述;選擇和應用適當的會計政策;及按情況下作出合理的會計估計。

核數師的責任

我們的責任是根據我們的審核對該等財務報表發表意見。我們是按照《香港學術評審局條例》(第1150章)第15條的規定,僅向貴局報告。除此以外,我們的報告書不可用作其他用途。我們概不就本報告書的內容,對任何其他人士負責或承擔法律責任。

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and true and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the state of affairs of the Council as at 31 March 2007 and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

KPMG
Certified Public Accountants
Hong Kong
28 September 2007

我們已根據香港會計師公會頒佈的香港審計準則進行審核。這些準則要求我們遵守道德規範，並規劃及執行審核，以合理確定此等財務報表是否不存有任何重大錯誤陳述。

審核涉及執行程序以獲取有關財務報表所載金額及披露資料的審核憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險。在評估該等風險時，核數師考慮與貴局編製及真實而公平地列報財務報表相關的內部控制，以設計適當的審核程序，但並非為對貴局的內部控制的效能發表意見。審核亦包括評價貴局所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價財務報表的整體列報方式。

我們相信，我們所獲得的審核憑證是充足和適當地為我們的審核意見提供基礎。

意見

我們認為，該等財務報表已根據香港財務報告準則真實而公平地反映貴局於2007年3月31日的財政狀況及截至該日止年度的盈餘及現金流量。

畢馬威會計師事務所
執業會計師
香港
2007年9月28日

Income and expenditure statement 收支結算表

for the year ended 31 March 2007
截至2007年3月31日止年度

(Expressed in Hong Kong dollars)
(以港幣列示)

	Note 附註	2007	2006
		\$	\$
Income 收入			
Accreditation fees 評審費		15,966,594	15,879,185
Advisory and consultancy fees 諮詢和顧問費		10,000,676	10,022,930
Qualifications assessment fees 資歷評估費		5,859,416	4,168,387
Government grants 政府補助	10	5,981,589	7,836,185
Investment income 投資收入	3	2,051,516	2,508,397
Other income 其他收入		18,209	5,753
		<u>39,878,000</u>	<u>40,420,837</u>
Expenditures 支出			
Staff costs 員工成本	4(a)	21,298,184	14,245,847
Administrative expenses 行政費用		8,007,346	7,607,394
Direct accreditation/consultancy costs 直接評審 / 顧問成本		8,442,659	10,968,206
Council meeting and committee expenses 本局會議及委員會支出		877,416	661,327
		<u>38,625,605</u>	<u>33,482,774</u>
Surplus for the year 本年度盈餘	4	1,252,395	6,938,063
Accumulated surpluses brought forward 年初累計盈餘		<u>44,752,672</u>	<u>37,814,609</u>
Accumulated surpluses carried forward 年末累計盈餘		<u><u>46,005,067</u></u>	<u><u>44,752,672</u></u>

The notes on pages 88 to 103 form part of these financial statements.
列載於第88至第103頁的附註為本財務報表的一部分。

Balance sheet
資產負債表

as at 31 March 2007
於2007年3月31日

(Expressed in Hong Kong dollars)
(以港幣列示)

	Note 附註	2007	2006
		\$	\$
Non-current assets 非流動資產			
Fixed assets 固定資產	6	4,544,345	4,651,714
Investments 投資	7	34,035,505	13,139,473
		38,579,850	17,791,187
Current assets 流動資產			
Accounts receivable and deposits 應收賬款及按金		3,485,229	3,435,895
Grants receivable 應收補助		1,711,381	1,059,930
Investments 投資	8	1,760,000	1,408,000
Cash and cash equivalents 現金及現金等價物	9	15,030,858	34,746,782
		21,987,468	40,650,607
Current liabilities 流動負債			
Deferred government grants 遞延政府補助	10	2,260,000	-
Receipts in advance 預收款	11	4,289,700	5,905,219
Other payables and accruals 其他應付賬款及應計費用		2,528,963	4,283,124
Provision for staff gratuities 員工約滿酬金準備	12	1,741,633	1,125,701
		10,820,296	11,314,044
Net current assets 流動資產淨值		11,167,172	29,336,563
Total assets less current liabilities 資產總值減流動負債		49,747,022	47,127,750
Non-current liabilities 非流動負債			
Provision for staff gratuities 員工約滿酬金準備	12	-	375,120
Provision for office reinstatement cost 辦公室重修成本準備		1,235,310	1,176,485
		1,235,310	1,551,605
Net Assets 資產淨值		48,511,712	45,576,145

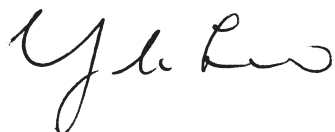
Balance sheet (continued)
資產負債表(續)

as at 31 March 2007
於2007年3月31日


(Expressed in Hong Kong dollars)
(以港幣列示)

	Note 附註	2007	2006
		\$	\$
Reserves 儲備			
Accumulated surpluses 累計盈餘		46,005,067	44,752,672
Investment revaluation reserve 投資重估儲備	13	2,506,645	823,473
		48,511,712	45,576,145
		48,511,712	45,576,145

Approved and authorised for issue by the Council on 28 September 2007
本局於2007年9月28日核准並許可發出。



Dr York Liao 廖約克博士, SBS, JP
Chairman 主席



Peter P T Cheung 張寶德
Executive Director 總幹事

The notes on pages 88 to 103 form part of these financial statements.
列載於第88至第103頁的附註為本財務報表的一部分。

Statement of changes in reserves 儲備變動表

for the year ended 31 March 2007
截至2007年3月31日止年度

(Expressed in Hong Kong dollars)
(以港幣列示)

	Note 附註	2007	2006
		\$	\$
Balance at 1 April 於4月1日的儲備		45,576,145	37,603,759
Surplus on revaluation of available for sale equity securities 重估可供出售股本證券的盈餘	13	1,683,172	1,061,873
Transfer to income and expenditure statement 轉入收支結算表	13	-	(27,550)
Surplus for the year 本年度盈餘		1,252,395	6,938,063
Balance at 31 March 於3月31日的儲備		48,511,712	45,576,145

Cash flow statement 現金流量表

for the year ended 31 March 2007
截至2007年3月31日止年度

(Expressed in Hong Kong dollars)
(以港幣列示)

	Note 附註	2007	2006
		\$	\$
Surplus for the year 本年度盈餘		1,252,395	6,938,063
Adjustments for 調整項目：			
- Depreciation 折舊		1,261,647	1,002,110
- Loss on disposal of fixed assets 出售固定資產虧損		-	1,066,168
- Dividend income from investments 投資股息收入		(328,811)	(438,640)
- Interest income 利息收入		(1,370,705)	(820,807)
- Gain on sales of investments 出售投資收益		-	(1,050,950)
- Unrealised holding gain on trading securities 買賣證券的未變現持有收益		(352,000)	(198,000)
- Imputed finance charge on provision for office reinstatement cost 推算辦公室重修成本準備的財務費用		58,825	-
Operating surplus before changes in working capital 營運資金變動前經營盈餘		521,351	6,497,944
Decrease/(increase) in accounts receivable and deposits 應收賬款及按金減少 / (增加)		166,275	(2,044,801)
Increase in grants receivable 應收補助增加		(651,451)	(1,059,930)
Increase/(decrease) in deferred government grants 遞延政府補助增加 / (減少)		2,260,000	(6,701,291)
(Decrease)/increase in receipts in advance 預收款 (減少) / 增加		(1,615,519)	4,519,939
(Decrease)/increase in other payables and accruals 其他應付賬款及應計費用 (減少) / 增加		(1,754,161)	2,520,703
Increase in provision for staff gratuities 員工約滿酬金準備增加		240,812	136,075
Increase in provision for office reinstatement cost 辦公室重修成本準備增加		-	1,176,485
Cash (used in)/generated from operating activities 經營活動 (所使用) / 所得的現金		(832,693)	5,045,124

The notes on pages 88 to 103 form part of these financial statements.
列載於第88至第103頁的附註為本財務報表的一部分。

Cash flow statement (continued)
現金流量表(續)

for the year ended 31 March 2007
截至2007年3月31日止年度

(Expressed in Hong Kong dollars)
(以港幣列示)

	Note 附註	2007	2006
		\$	\$
Cash flows from investing activities			
投資活動產生的現金流量			
Payment for purchase of fixed assets 購入固定資產付款		(1,154,278)	(4,671,911)
Payment for purchase of investments 購入投資付款		(19,212,860)	(3,903,600)
Proceeds from sales of investments 出售投資所得款項		-	3,433,300
Interest received 所收利息		1,155,096	820,807
Dividend received 所收股息		328,811	438,640
		<hr/>	<hr/>
Net cash used in investing activities		(18,883,231)	(3,882,764)
投資活動所使用之現金		<hr/>	<hr/>
Net (decrease)/increase in cash and cash equivalents		(19,715,924)	1,162,360
現金及現金等價物(減少)/增加淨額			
Cash and cash equivalents at the beginning of the year		34,746,782	33,584,422
年初現金及現金等價物		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	9	15,030,858	34,746,782
年末現金及現金等價物		<hr/> <hr/>	<hr/> <hr/>

Notes on the financial statements

(Expressed in Hong Kong dollars)

1 Status of the Council

Hong Kong Council for Academic Accreditation (the “Council”) is a body corporate established under the Hong Kong Council for Academic Accreditation Ordinance. It provides authoritative advice to the Government of the Hong Kong Special Administrative Region (the “Government”) on the academic standards of degree/sub-degree courses in the higher education institutions in Hong Kong and the registration of non-local academic and professional courses, and also on educational standards and qualifications generally.

The Council is financed through the charging of fees for academic accreditation services rendered which include validations, revalidations, institutional reviews, qualifications assessments and advisory/consultancy services.

In the event that the Council anticipates a temporary shortfall in its operating budget, the Government may provide a subvention on a discretionary basis. The Council may accumulate reserves to reduce or remove the need for any such additional funding from the Government. Any surplus in excess of approved reserves shall be carried forward to the following financial year to offset expenditure required for the operations of the Council.

2 Significant accounting policies

(a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRS”), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKAS”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and accounting principles generally accepted in Hong Kong.

財務報表附註

(以港幣列示)

1 香港學術評審局的背景

香港學術評審局（「本局」）是按照《香港學術評審局條例》成立的法人團體，負責就香港高等教育機構的學位/副學位學術水平、非本地學術及專業課程的註冊，以及整體教育水平和資歷，向香港特別行政區政府（「政府」）提供具權威性的意見。

本局的資金來自就提供的學術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。

如果本局預期營運預算資金出現暫時性短缺的現象，政府可能酌情提供補助金。本局可累積儲備，以減少或免卻向政府要求額外撥款。超出批准的儲備的任何盈餘須結轉至隨後的財政年度，以抵銷本局營運所需的支出。

2 主要會計政策

(a) 合規聲明

本財務報表是按照香港會計師公會頒佈的所有適用的《香港財務報告準則》（此統稱包含所有適用的個別《香港財務報告準則》、《香港會計準則》和詮釋）和香港公認會計原則的規定編製。以下是本局採用的主要會計政策概要。

A summary of the significant accounting policies adopted by the Council is set out below.

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Council. The adoption of the new and revised HKFRSs has no significant impact on the financial statements of the Council for the current and prior accounting years.

The Council has not applied any new standard or interpretation that is not yet effective for the current accounting period (note 17).

(b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis except that the investments in securities are stated at fair value as explained in the accounting policies set out below.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. 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.

香港會計師公會在本會計年度內發表了若干項全新及修訂的香港財務報告準則於本年度生效或可提早採用。本局採用該等香港財務報告準則對本會計年度及以往的會計年度的財務報表並沒有重大影響。

本局沒有提早採用任何於本年度已發表但仍未生效的新會計準則或詮釋（參閱附註17）。

(b) 財務報表編製基準

如下文所載的會計政策所解釋，證券投資是以公允價值列賬。除此以外，編製本財務報表時是以歷史成本作為計量基準。

本局需在編製符合《香港財務報告準則》的財務報表時作出對會計政策應用，以及資產、負債、收入和支出的報告數額構成影響的判斷、估計和假設。這些估計和相關假設是根據以往經驗和本局因應當時情況認為合理的多項其他因素作出的，其結果構成了本局在無法依循其他途徑即時得知資產與負債的賬面值時所作出判斷的基礎。實際結果可能有別於估計數額。

本局會不斷審閱各項估計和相關假設。如果會計估計的修訂只是影響某一期間，其影響便會在該期間內確認；如果修訂對當前和未來期間均有影響，則在作出修訂的期間和未來期間確認。

(c) Investments in securities

The Council's policies for investments in securities are as follows:

- (i) Investments in securities held for trading are classified as current assets and are initially stated at fair value. At each balance sheet date the fair value is remeasured, with any resultant gain or loss being recognised in the income and expenditure statement.
- (ii) Dated debt securities that the Council have the positive ability and intention to hold to maturity are classified as held-to-maturity securities. Held-to-maturity securities are initially recognised in the balance sheet at fair value plus transaction costs. Subsequently, they are stated in the balance sheet at amortised cost less impairment losses (see note 2(e)).
- (iii) Other investments in equity securities are classified as available-for-sale securities and are initially recognised at fair value plus transaction costs. At each balance sheet date the fair value of the securities is remeasured, with any resultant gain or loss being recognised directly in investment revaluation reserve, except for impairment losses (see note 2(e)). When these investments are derecognised, the cumulative gain or loss previously recognised directly in investment revaluation reserve is recognised in the income and expenditure statement.
- (iv) Investments are recognised/derecognised on the date the Council commits to purchase/sell the investments or they expire.

(d) Fixed assets

Fixed assets are stated in the balance sheet at cost less accumulated depreciation and impairment losses (see note 2(e)).

(c) 證券投資

本局的證券投資政策如下：

- (i) 持作買賣證券的投資劃歸為流動資產，並按公允價值初始列賬。本局會在每個結算日重新計量公允價值，由此產生的任何收益或虧損均在收支結算表中確認。
- (ii) 本局有明確的能力和意願持有至到期的有期債務證券，劃歸為「持有至到期證券」。持有至到期證券是以公允價值加上交易成本後在資產負債表初始確認，其後則以攤銷成本減去減值虧損（參閱附註2(e)）後記入資產負債表。
- (iii) 其他股本證券投資劃歸為可供出售證券，並以公允價值加上交易成本後初始確認。本局會在每個結算日重新計量公允價值，由此產生的任何收益或虧損均直接在投資重估儲備內確認，但減值虧損（參閱附註2(e)）則除外。終止確認這些投資時，以往直接在投資重估儲備內確認的累計收益或虧損會在收支結算表中確認。
- (iv) 本局會在承諾購入/出售投資或投資到期當日確認/終止確認有關的投資。

(d) 固定資產

固定資產按照成本值減累計折舊及減值虧損（參閱附註2(e)）在資產負債表報值。

Depreciation is calculated to write off the cost of items of fixed assets, less their estimated residual value, if any, using the straight line method over their estimated useful lives as follows:

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

Both the useful life of an asset and its residual value, if any, are reviewed annually.

Gains or losses arising from the retirement or disposal of an item of fixed assets are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in the income and expenditure statement on the date of retirement or disposal.

(e) Impairment of assets

- (i) Impairment of investments in debt and equity securities and receivables

Investments in debt and equity securities and receivables that are stated at cost or amortised cost or are classified as available-for-sale securities are reviewed at each balance sheet date to determine whether there is objective evidence of impairment. If any such evidence exists, any impairment loss is determined and recognised as follows:

- For unquoted equity securities and receivables that are carried at cost, the impairment loss is measured as the difference between the carrying amount of the financial asset and the estimated future cash flows, discounted at the current market rate of return for a similar financial asset where the effect of discounting is material. Impairment losses for receivables are reversed if in a subsequent period the amount of the impairment loss decreases. Impairment losses for equity securities are not reversed.

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成本(已扣除估計殘值(如有))計算:

- 租賃改善 租賃尚餘年期
- 傢具和設備 5年

本局會每年審閱資產的可用期限和殘值(如有)。

報廢或清理固定資產項目所產生的損益以清理所得款項淨額與資產項目賬面金額之間的差額釐定,並於報廢或清理日在收支結算表中確認。

(e) 資產減值

- (i) 債務與股本證券投資和應收款的減值

本局在每個結算日審閱已按成本或攤銷成本入賬的債務與股本證券投資和應收款或已劃歸的可供出售證券,以確定是否有客觀的減值證據。如有任何這類證據存在,便會釐定減值虧損並按以下方式確認:

- 就以成本列賬的非掛牌股本證券和應收款而言,減值虧損是以金融資產的賬面金額與以同類金融資產的當時市場回報率折現(如果折現會造成重大的影響)的預計未來現金流量之間的差額計量。如果應收款的減值虧損在其後的期間減少,則應轉回減值虧損。股本證券的減值虧損不可轉回。

- For financial assets carried at amortised cost, the impairment loss is measured as 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 (i.e. the effective interest rate computed at initial recognition of these assets).

If in a subsequent period the amount of an impairment loss decreases and the decrease can be linked objectively to an event occurring after the impairment loss was recognised, the impairment loss is reversed through the income and expenditure statement. A reversal of an impairment loss shall not result in the asset's carrying amount exceeding that which would have been determined had no impairment loss been recognised in prior years.

- For available-for-sale equity securities, the cumulative loss that had been recognised directly in investment revaluation reserve transferred to the income and expenditure statement. The amount of the cumulative loss that is transferred to in the income and expenditure statement is the difference between the acquisition cost (net of any principal repayment and amortisation) and current fair value, less any impairment loss on that asset previously recognised in the income and expenditure statement.

Impairment losses recognised in the income and expenditure statement in respect of available-for-sale equity securities are not reversed through the income and expenditure statement. Any subsequent increase in the fair value of such assets is recognised directly in investment revaluation reserve.

- 就以攤銷成本列賬的金融資產而言，減值虧損是以資產的賬面金額與以其初始實際利率（即在初始確認有關資產時計算的實際利率）折現的預計未來現金流量現值之間的差額計量。

如果減值虧損在其後的期間減少，而且客觀上與減值虧損確認後發生的事件有關，則應通過收支結算表轉回減值虧損。減值虧損的轉回不應使資產的賬面金額超過其在以往年度沒有確認任何減值虧損而應已釐定的數額。

- 就可供出售股本證券而言，已直接在投資重估儲備內確認的累計虧損會從投資重估儲備轉出，並在收支結算表中確認。在收支結算表中確認的累計虧損是以購買成本（扣除任何本金償還和攤銷額）與當時公允價值之間的差額，並減去以往就該資產在收支結算表中確認的任何減值虧損後計算。

可供出售股本證券已在收支結算表中確認的減值虧損不會通過收支結算表轉回。這些資產公允價值其後的任何增額會直接在投資重估儲備內確認。

(ii) Impairment of fixed assets

Internal and external sources of information are reviewed at each balance sheet date to identify indications that fixed assets may be impaired or an impairment loss previously recognised no longer exists or may have decreased.

If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised in the income and expenditure statement whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the greater of its net selling price 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 time value of money and the risks specific to the asset. An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

A reversal of impairment losses is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to the income and expenditure statement in the year in which the reversals are recognised.

(f) Leased assets

An arrangement, comprising a transaction or a series of transactions, is or contains a lease if the Council determines that the arrangement conveys a right to use a specific asset or assets for an agreed period of time in return for a payment or a series of payments. Such a determination is made based on an evaluation of the substance of the arrangement and is regardless of whether the arrangement takes the legal form of a lease.

(ii) 固定資產減值

本局在每個結算日審閱內部和外來的信息，以確定固定資產是否出現減值跡象，或是以往確認的減值虧損已經不再存在或可能已經減少。

如果有減值跡象，便會估計資產可收回數額。當資產的賬面金額高於其可收回數額時，便會在收支結算表中確認減值虧損。資產的可收回數額是其淨售價與使用價值兩者中的較高額。在評估使用價值時，預計未來現金流量會按照能反映當時市場對貨幣時間值和資產特定風險的評估的稅前折現率，折現至其現值。如果用以釐定可收回數額的估計數額出現正面的變化，有關的減值虧損便會轉回。

所轉回的減值虧損以在以往年度沒有確認任何減值虧損而應已釐定的資產賬面金額為限。所轉回的減值虧損在確認轉回的年度內計入收支結算表中。

(f) 經營租賃費

倘本局確定一項安排賦予於經議定期間內使用指定資產之權利，作為回報使用者須付款或作出一系列付款，則該安排（包括一項交易或一系列交易）為或包含租賃。本局經評估該項安排之實際內容後，作出上述確定，並不會考慮該項安排是否擁有租賃之法定形式。

Where the Council has the use of assets under operating leases, payments made under the leases are charged to the income and expenditure statement in equal instalments over the accounting periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased asset. Lease incentives received are recognised in the income and expenditure statement as an integral part of the aggregate net lease payment made. Contingent rentals are charged to the income and expenditure statement in the accounting period in which they are incurred.

(g) Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost less impairment losses for bad and doubtful debts, except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts (see note 2(e)).

(h) Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

(i) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on 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.

(j) Employee benefits

Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees.

如果本局是以經營租賃獲得資產的使用權，則根據租賃作出的付款會在租賃期所涵蓋的會計期間內，以等額在收支結算表中列支；但如有其他基準能更清楚地反映租賃資產所產生的收益模式則除外。租賃所涉及的激勵措施均在收支結算表中確認為租賃淨付款總額的組成部分。或有租金在其產生的會計期間內在收支結算表中列支。

(g) 應收賬款和其他應收款

應收賬款和其他應收款先按公允價值確認，其後按攤銷成本減去呆壞賬減值虧損後所得數額入賬；但如折現影響並不重大則除外。在此情況下，應收款會按成本減去呆壞賬減值虧損（參閱附註2(e)）後所得數額入賬。

(h) 應付賬款和其他應付款

應付賬款和其他應付款先按公允價值確認，其後按攤銷成本入賬；但如折現影響並不重大，則按成本入賬。

(i) 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。

(j) 員工福利

薪金、年度獎金、有薪年假、界定供款退休計劃供款及各項非貨幣福利成本等，在本局員工提供相關服務的年度內累計。如果延遲付款或結算會造

Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

(k) Provisions and contingent liabilities

Provisions are recognised for liabilities of uncertain timing or amount when the Council has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

(l) Income recognition

Provided it is probable that the economic benefits will flow to the Council and the income and costs, if applicable, can be measured reliably, income is recognised in the income and expenditure statement as follows:

- (i) fees for rendering of accreditation services to institutions are recognised in the period to the extent the accreditation work is completed;
- (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) government grants are recognised in the balance sheet initially as deferred income when there is

成重大的影響，則這些數額會以現值列賬。

(k) 準備及或有負債

如果本局須就已發生的事件承擔法律或推定義務，因而預期會導致含有經濟效益的資源外流，在可以作出可靠的估計時，本局便會就該時間或數額不定的負債計提準備。如果貨幣時間值重大，則按預計清償債務所需支出的現值計提準備。

如果含有經濟效益的資源外流的可能性較低，或是無法對有關數額作出可靠的估計，便會將該義務披露為或有負債，但資源外流的可能性極低則除外。如果本局的義務須視乎某宗或多宗未來事件是否發生才能確定是否存在，亦會披露為或有負債，但資源外流的可能性極低則除外。

(l) 收入確認

如果經濟效益可能會流入本局，而收入和成本（如適用）又能夠可靠地計算時，收入便會根據下列基準在收支結算表內確認：

- (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) 當可以合理確定本局將會收到政府補助並會履行該補助的附帶條

reasonable assurance that they will be received and that the Council will comply with conditions attached to them. Grants that compensate the Council for expenses incurred are recognised as income in the income and expenditure statement on a systematic basis in the same periods in which the expenses are incurred; and

- (v) interest income is recognised as it accrues using the effective interest method.
- (vi) Dividend income from listed investments is recognised when the share price of the investment goes ex-dividend.

(m) Related parties

For the purposes of these financial statements, a party is considered to be related to the Council if:

- (i) the party has the ability, directly or indirectly through one or more intermediaries, to control the Council or exercise significant influence over the Council in making financial and operating policy decisions, or has joint control over the Council;
- (ii) the party is subject to common control;
- (iii) the party is an associate of the Council or a joint venture in which the Council is a venturer;
- (iv) the party is a member of key management personnel of the Council, or a close family member of such an individual, or is an entity under the control, joint control or significant influence of such individuals;
- (v) the party is a close family member of a party referred to in (i) or is an entity under the control, joint control or significant influence of such individuals; or
- (vi) the party is a post-employment benefit plan which is for the benefit of employees of the Council or of any entity that is a related party of the Council.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the entity.

件時，便會初次在資產負債表將政府補助確認為遞延收入。用於彌補本局已產生支出的補助，會在支出產生的期間有系統地在收支結算表確認為收入；

- (v) 利息收入以實際利率法累計；及
- (vi) 上市投資的股息收入在投資項目的股價除息時確認。

(m) 關聯方

在編製本財務報表時，本局的關聯方是指：

- (i) 該人士有能力直接或間接透過一個或多個中介人控制本局，或可對本局的財務及營運決策發揮重大影響，或共同控制本局；
- (ii) 該人士受共同控制；
- (iii) 該人士屬本局的聯營公司或合營公司而本局是其合營者；
- (iv) 該人士屬本局主要管理人員或該等人士的近親家庭成員，或受該等人士控制、或共同控制或重大影響的實體；
- (v) 該人士如屬(i)所指人士的近親家庭成員或受該等個人人士控制、或共同控制或重大影響的實體；
- (vi) 屬提供福利予本局僱員或與本局有關聯的實體的僱員之離職後福利計劃。

個人的近親家庭成員是指預期他們在與本局的交易中，可能會影響該名個人或受其影響的家庭成員。

3 Investment income

Gain on sale of investments 出售投資收益
Interest income 利息收入
Dividend income 股息收入
Unrealised holding gain on trading securities 買賣證券的未變現持有收益

3 投資收入

2007	2006
\$	\$
-	1,050,950
1,370,705	820,807
328,811	438,640
352,000	198,000
<u>2,051,516</u>	<u>2,508,397</u>

4 Surplus for the year

Surplus for the year is arrived at after charging:

(a) Staff costs 員工成本

Salaries, wages and other benefits 薪金、工資及其他福利
Contributions to Mandatory Provident Funds 強制性公積金供款

4 本年度盈餘

本年度盈餘已扣除：

2007	2006
\$	\$
20,875,535	14,039,228
422,649	206,619
<u>21,298,184</u>	<u>14,245,847</u>

The above staff costs do not include salaries, wages and other benefits of \$3,551,459 (2006: \$2,738,911) and contributions to Mandatory Provident Funds of \$81,458 (2006: \$43,328) which relate to the Qualifications Framework project which are included in direct accreditation/consultancy costs in the income and expenditure statement.

以上員工成本並不包括薪金、工資和其他福利共3,551,459元（2006年：2,738,911元）以及強制性公積金供款81,458元（2006年：43,328元），而這些都是資歷架構計劃相關的金額，並計入收支結算表中「直接評審/顧問成本」一項。

(b) Other items 其他項目

Auditors' remuneration 核數師酬金
Depreciation 折舊
Imputed finance charge on office reinstatement cost 推算辦公室重修成本準備的財務費用
Operating lease charges in respect of properties 物業經營租賃費用
Loss on disposal of fixed assets 出售固定資產虧損

2007	2006
\$	\$
67,150	91,150
1,261,647	1,002,110
58,825	-
2,528,544	1,731,761
-	1,066,168
<u>-</u>	<u>1,066,168</u>

5 Taxation

No provision for Hong Kong profits tax is required to be made in these financial statements as the Council is exempted from taxation pursuant to section 87 of the Inland Revenue Ordinance.

5 稅項

按照《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。

6 Fixed assets

6 固定資產

	Leasehold improvements 租賃改善 \$	Furniture and equipment 傢具和設備 \$	Total 總額 \$
Cost 成本：			
At 1 April 2006 於2006年4月1日	3,952,250	2,104,052	6,056,302
Additions 增置	184,203	970,075	1,154,278
	-----	-----	-----
At 31 March 2007 於2007年3月31日	4,136,453	3,074,127	7,210,580
	-----	-----	-----
Accumulated depreciation 累計折舊：			
At 1 April 2006 於2006年4月1日	383,689	1,020,899	1,404,588
Charge for the year 本年度折舊	735,283	526,364	1,261,647
	-----	-----	-----
At 31 March 2007 於2007年3月31日	1,118,972	1,547,263	2,666,235
	-----	-----	-----
Net book value 賬面淨值：			
At 31 March 2007 於2007年3月31日	3,017,481	1,526,864	4,544,345
	=====	=====	=====
Cost 成本：			
At 1 April 2005 於2005年4月1日	1,581,483	1,272,112	2,853,595
Additions 增置	3,684,740	987,171	4,671,911
Disposals 清理	(1,313,973)	(155,231)	(1,469,204)
	-----	-----	-----
At 31 March 2006 於2006年3月31日	3,952,250	2,104,052	6,056,302
	-----	-----	-----
Accumulated depreciation 累計折舊：			
At 1 April 2005 於2005年4月1日	153,756	651,758	805,514
Charge for the year 本年度折舊	576,676	425,434	1,002,110
Written back on disposal 清理時撥回	(346,743)	(56,293)	(403,036)
	-----	-----	-----
At 31 March 2006 於2006年3月31日	383,689	1,020,899	1,404,588
	-----	-----	-----
Net book value 賬面淨值：			
At 31 March 2006 於2006年3月31日	3,568,561	1,083,153	4,651,714
	=====	=====	=====

Included within the cost of leasehold improvements is estimated cost of \$1,176,485 (2006: \$1,176,485) relating to office reinstatement.

租賃改善成本包括辦公室重修相關的估計成本1,176,485元（2006年：1,176,485元）。

7 Non-current investments

	2007	2006
	\$	\$
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)	16,853,330	3,000,000
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)	17,182,175	10,139,473
	<u>34,035,505</u>	<u>13,139,473</u>
Market value of held-to-maturity debt securities 持有至到期債務證券的市值	<u>16,846,336</u>	<u>2,879,356</u>

7 非流動投資

8 Current investments

	2007	2006
	\$	\$
Trading equity securities listed in Hong Kong, at market value 在香港上市的買賣股本證券 (按市值)	<u>1,760,000</u>	<u>1,408,000</u>

8 流動投資

9 Cash and cash equivalents

	2007	2006
	\$	\$
Deposits with banks 銀行存款	14,141,892	29,474,656
Cash at bank and in hand 銀行存款及現金	888,966	5,272,126
	<u>15,030,858</u>	<u>34,746,782</u>
Cash and cash equivalents in the balance sheet and cash flow statement 資產負債表及現金流量表所示的現金及現金等價物	<u>15,030,858</u>	<u>34,746,782</u>

9 現金及現金等價物

10 Deferred government grants

The grants are for meeting development costs of the Qualifications Framework project.

Balance as at 1 April 2005 於2005年4月1日的結餘
Grants received and receivable 已收及應收補助
Interest thereon 應計利息
Recognised as income in the year 年內已確認為收入

Balance as at 31 March 2006 於2006年3月31日的結餘

Balance as at 1 April 2006 於2006年4月1日的結餘

Grants received and receivable 已收及應收補助
Interest thereon 應計利息
Recognised as income in the year 年內已確認為收入

Balance as at 31 March 2007 於2007年3月31日的結餘

10 遞延政府補助

補助用於支付資歷架構計劃的初期發展成本。

	\$
	6,701,291
	1,059,930
	74,964
	(7,836,185)
	-
	-
	8,045,451
	196,138
	(5,981,589)
	2,260,000

11 Receipts in advance

Receipts in advance represent amounts received for programme accreditation, advice on the registration of non-local courses and qualifications assessment, less amounts recognised as income during the year.

11 預收款

預收款為年內就計劃認可，以及非本地課程註冊和資歷評估提供意見已收的金額減已確認的收入。

12 Provision for staff gratuities

At 1 April 於4月1日
Provision made 提撥準備
Provision utilised 已用準備

At 31 March 於3月31日
Less: Amount included in "current liabilities"
減：「流動負債」項下所包括的金額

Amount included in "non-current liabilities"
「非流動負債」項下所包括的金額

12 員工約滿酬金準備

	2007	2006
	\$	\$
	1,500,821	1,364,746
	1,882,929	1,517,259
	(1,642,117)	(1,381,184)
	1,741,633	1,500,821
	1,741,633	1,125,701
	-	375,120

13 Investment revaluation reserve

At 1 April 2005 於2005年4月1日
Revaluation surplus of available-for-sale equity securities
重估可供出售股本證券的盈餘
Transfer to income and expenditure statement 轉入收支結算表

At 31 March 2006 於2006年3月31日

At 1 April 2006 於2006年4月1日
Revaluation surplus of available-for-sale equity securities
重估可供出售股本證券的盈餘

At 31 March 2007 於2007年3月31日

13 投資重估儲備

	\$
	(210,850)
	1,061,873
	(27,550)
	<hr/>
	823,473
	<hr/> <hr/>
	823,473
	1,683,172
	<hr/>
	2,506,645
	<hr/> <hr/>

14 Financial instruments

Exposure to credit risk arises in the normal course of the Council's operations. The Council's credit risk is primarily attributable to accounts receivables and investments in debt securities and bank deposits. Management has a credit policy in place and the exposures to these credit risks are monitored on an ongoing basis.

In respect of accounts receivables, credit evaluations are performed on all customers requiring credit over a certain amount. These receivables are due on presentation. Normally, the Council does not obtain collateral from customers.

Debt securities and bank deposits are normally placed with financial institutions which have good credit ratings.

At the balance sheet date, the Council has a certain concentration of credit risk at 94% (2006: 93%) of the total accounts receivables was due from the five largest customers.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet. The Council does not provide any other guarantees which would expose it to credit risk.

All financial instruments are carried at amounts not materially different from their fair values at the balance sheet date.

14 金融工具

本局在日常業務當中可能承受信貸風險。本局的信貸風險主要歸因於應收賬款、債務證券投資和銀行存款。管理層制定了信貸政策，並持續監測信貸風險水平。

至於應收賬款，本局對所有要求超出一定數額信貸的客戶，都實施信貸評估。這些應收款在交單時須即支付。本局客戶通常無須提交抵押品。

債務證券和銀行存款通常存放於具備良好信貸評級的財務機構。

於結算日，本局面對一定集中程度的信貸風險，即94%（2006年：93%）的總應收賬款是應收自五大客戶。

所承受的最大信貸風險相當於資產負債表內各項金融資產的賬面金額。本局並無提供須冒信貸風險的其他擔保。

所有金融工具均以與本身在結算日的公允價值沒有重大差距的金額列賬。

15 Operating lease commitments

At 31 March 2007, the total future minimum lease payments under non-cancellable operating leases in respect of properties are payable as follows:

Within 1 year 1年內
After 1 year but within 5 years 1年後但5年內
After 5 years 5年後

The Council leases its office premises under an operating lease. The lease runs for an initial period of six years, with an option to renew the lease when all terms are renegotiated. Lease payments are usually increased periodically to reflect market rentals. The lease does not include contingent rentals.

16 Related party transactions

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

Key management personnel remuneration

Salaries and other emoluments 薪金及其他酬金
Retirement scheme contributions 退休計劃供款

The above remuneration is included in "staff costs" (see note 4(a)).

15 經營租賃承擔

於2007年3月31日，根據不可解除的物業經營租賃在日後應付的最低租賃付款額總數如下：

2007	2006
\$	\$
2,888,784	2,605,824
11,002,068	9,779,562
-	751,140
<u>13,890,852</u>	<u>13,136,526</u>

本局以經營租賃租用辦公室。該租賃初步為期六年，並且有權選擇在到期日後續期，屆時所有條款均可重新商定。租賃付款額通常會逐年遞增，以反映市場租金。租賃不包含或有租金。

16 關聯方交易

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：

關鍵管理人員酬金

2007	2006
\$	\$
7,723,313	6,176,851
60,000	48,000
<u>7,783,313</u>	<u>6,224,851</u>

上述酬金計入「員工成本」(參閱附註4(a))內。

17 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2007

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2007 and which have not been adopted in these financial statements.

The Council is in the process of making an assessment of what the impact of these amendments, new standards and new interpretations is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Council's results of operations and financial position.

17 已頒佈但尚未生效的會計準則修訂、新的會計準則及詮釋對於2007年3月31日止的會計年度的可能影響

截至本財務報表刊發日期止，香港會計師公會頒佈多項會計準則修訂、新準則及詮釋但未於2007年3月31日年度終結時生效。本局在截至2007年3月31日止年度財務報告中，並無提早採用未生效的修訂及新增準則及詮釋。

本局已着手對未生效的修訂及新增準則及詮釋的影響作評估，現階段認為採用這些修訂及新增準則及詮釋對本局的營運結果及財務狀況將不會有重大的影響。

Appendix 6: Analysis of Expenditure

附錄6：支出分析表

Analysis of Expenditure 支出分析

for the year ended 31 March 2007
截至2007年3月31日止年度

(Expressed in Hong Kong dollars)
(以港幣列示)

	2007	2006
	\$	\$
Staff costs 員工成本		
Salaries 薪金	17,247,244	10,927,814
Allowances and other staff costs 津貼及其他員工成本	3,524,431	2,319,486
Accommodation 住宿	526,509	998,547
	21,298,184	14,245,847
Administrative expenses 行政費用		
Auditors' remuneration 核數師酬金	67,150	91,150
Bank charges 銀行手續費	19,773	12,732
Cleaning 清潔費	102,222	63,701
Consultancy fees 顧問費	484,774	816,895
Depreciation 折舊	1,231,647	1,002,110
Entertainment 款待	76,382	93,781
Incidental expenses 雜項支出	39,205	114,974
Insurance 保險費	85,576	91,443
Imputed finance charge on provision for office reinstatement cost 推算辦公室重修成本準備的財務費用	58,825	-
Legal advisory fees 法律諮詢費	257,985	9,000
Light and power 電費	128,457	78,965
Loss on disposal of fixed assets 處置固定資產虧損	-	1,066,168
Membership fee 會費	1,853	13,344
Overseas visits and conferences 海外詢問和會議	361,081	343,516
China liaison 國內聯繫	41,560	39,712
Periodicals, newspapers and books 期刊、報紙和書本	50,523	50,274
Photocopying 影印	24,559	12,486
Postage 郵費	118,086	67,747
Printing 印刷費	163,645	131,370
Publicity 宣傳費	57,300	-
Recruitment and training 招聘和培訓	48,513	447,962
Rent and rates 租金和差餉	3,803,010	2,499,111
Repairs and maintenance 維修費	191,687	88,506
Securities transaction charges 證券買賣費用	20,001	19,026
Stationery and consumables 文具和消耗品	222,431	110,657
Telephone and facsimile 電話和傳真費用	125,412	170,468
Tools and equipment 工具和設備	167,683	118,217

Analysis of Expenditure (continued) 支出分析 (續)

for the year ended 31 March 2007
截至2007年3月31日止年度

	2007	2006
	\$	\$
Translation expenses 翻譯費	13,500	10,000
Transport and travelling 交通費	44,506	41,306
Workshop expenses 工作坊費用	-	2,773
	8,007,346	7,607,394
Direct accreditation/consultancy costs 直接評審 / 顧問成本		
Accreditation costs 評審費用	2,461,070	3,132,021
Qualifications Framework project costs 資歷架構計劃費用	5,981,589	7,836,185
	8,442,659	10,968,206
Council meeting and committee expenses 本局會議及委員會支出		
Air passages 機票	373,984	303,657
Honoraria payments 酬金付款	260,000	130,000
Hotel accommodation 酒店住宿費	67,800	82,829
Subsistence allowance 零用金	24,050	26,000
Transport and miscellaneous expenses 交通費和雜費	40,749	21,780
Working lunches and dinners 公務午飯和晚飯支出	110,833	97,061
	877,416	661,327
Total expenditure 支出總額	38,625,605	33,482,774