



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

2023-24

Annual Report

Seizing Opportunities
Embracing Future



VISION 願景

We aim to be a globally recognised and leading regional independent quality assurance body in education and training.

我們致力成為世界公認及於所在區域具領導地位的獨立質素保證機構，為教育及培訓界別服務。

MISSION 使命

We safeguard the credibility of qualifications under the Hong Kong Qualifications Framework (HKQF) and facilitate the continuous quality enhancement and excellence of education and training in Hong Kong and the region through our accreditation, assessment, quality audit and consulting services.

我們透過提供評審、評核、質素核證及顧問服務，致力確保香港資歷架構的認受性，促進本地及鄰近地區的教育及培訓質素持續提升及優化。

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HIGHLIGHTS OF THE YEAR

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- 1 2023.04.24** 
Briefing on Review of Sub-degree Education by HKCAAVQ
香港學術及職業資歷評審局 — 副學位教育檢討簡報會
- 2 2023.04.24** 
HKCAAVQ Honoured with Gold Award in the Web Accessibility Recognition Scheme 2022-2023
評審局榮獲「無障礙網頁嘉許計劃 2022-2023」金獎
- 3 2023.05.22** 
HKCAAVQ Roundtable 2023 (May)
評審局圓桌會議 2023 (五月)
- 4 2023.05.29 – 2023.06.01**
HKCAAVQ speaks at INQAAHE Conference 2023
評審局出席高等教育質素保證國際網絡委員會 (INQAAHE) 會議 2023
- 5 2023.06.09** 
HKCAAVQ co-organises FSTE Conference 2023
評審局協辦 2023 自資高等教育聯盟會議
- 6 2023.07** 
HKCAAVQ confirmed to be fully aligned with INQAAHE GGPs
評審局獲高等教育質素保證國際網絡委員會 (INQAAHE) 評定完全符合《優良評鑑準則 (2016)》
- 7 2023.07 – 2023.11**
Focus group consultations for QR website revamp
資歷名冊網站設計更新焦點小組諮詢會
- 8 2023.08.22** 
HKCAAVQ Specialists Appointment Ceremony 2023
香港學術及職業資歷評審局 2023 年度專家委任典禮
- 9 2023.08.23** 
HKCAAVQ co-organises Forum on Micro-credentials in Non-formal Learning
評審局協辦微資歷論壇
- 10 2023.09.18** 
HKCAAVQ Roundtable 2023 (September)
評審局圓桌會議 2023 (九月)
- 11 2023.09.19** 
HKCAAVQ Annual Dinner 2023
2023 香港學術及職業資歷評審局周年晚宴
- 12 2023.09.28**
HKCAAVQ speaks at INQAAHE Talks
評審局出席 INQAAHE Talks 網上研討會

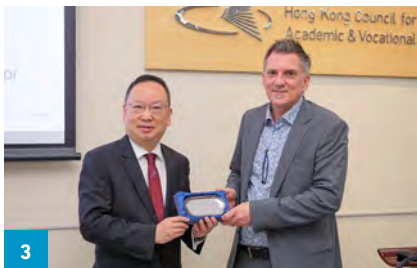


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HIGHLIGHTS OF THE YEAR

年度剪影

- 13 2023.10.11** 
HKCAAVQ speaks at LSCM Logistics Summit 2023
評審局出席 2023 LSCM 物流高峰會
- 14 2023.11.07 – 2023.11.08** 
HKCAAVQ attends MQA International Conference 2023
評審局出席馬來西亞質素保證機構 2023 年度國際會議
- 15 2023.12.04** 
Digitalisation for Green Future – QR Operators Briefing 2023
推動數碼文化 • 共建綠色未來 – 資歷名冊營辦者簡報會 2023
- 16 2023.12.11** 
HKCAAVQ renews MoU with KSQA
評審局與韓國質素保證機構 (KSQA) 續簽諒解備忘錄
- 17 2024.01.03 – 2024.01.04**
HKCAAVQ receives delegations from the Guangdong Academic Credit Bank and education institutions
評審局接待廣東終身教育學分銀行管理中心及院校代表團
- 18 2024.01.25 – 2024.01.28**
HKCAAVQ participates at Education & Career Expo 2024
評審局參與教育及職業博覽 2024
- 19 2024.01.29** 
HKCAAVQ Roundtable 2024 (January)
評審局圓桌會議 2024 (一月)
- 20 2024.02.27** 
HKCAAVQ speaks at sharing session hosted by DSEDJ Macao
評審局獲邀於澳門教青局活動作出分享
- 21 2024.03.19**
HKCAAVQ co-organises Sharing Session on Good Practices on Credit Accumulation and Transfer (CAT) under the Qualifications Framework (QF)
評審局協辦資歷架構「學分累積及轉移」良好實例分享會
- 22 2024.03.21** 
Establishment Ceremony of First University of Applied Sciences in Hong Kong
香港首間應用科學大學成立儀式



20/24





CHAIRMAN'S MESSAGE

主席序言

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

CHAIRMAN'S MESSAGE

主席序言

HKCAAVQ remains steadfast in its commitment to education and training in Hong Kong and beyond, through consultancy services in support of government policy development and accreditation and quality assurance services in support of implementation. I am delighted to share with you our accomplishments over the past year and outline our strategic direction for the future.

On supporting policy development, the Chief Executive of the HKSAR Government announced in the 2023 Policy Address that the Government would facilitate the establishment of University of Applied Sciences (UAS), marking a significant step towards supporting vocational and professional education and training (VPET) to university degree level and beyond. HKCAAVQ is honoured to be the Consultant appointed by the Education Bureau (EDB) to support the ground-breaking project.

During the reporting period, HKCAAVQ has successfully developed the Manual for Institutional Review for UAS (IR-UAS), prescribing the criteria for qualifying as UAS and ongoing criteria for driving continuous development. HKCAAVQ undertook an international study with reference to experiences from areas with well-developed UAS, including Australia, Canada, Finland, Germany, Mainland China, Switzerland and the United Kingdom. In the early 2024, we conducted an Institutional Review for UAS for HKMU and submitted the report to the EDB; In March 2024, EDB announced that Hong Kong Metropolitan University was recognised as the first UAS in Hong Kong, marks the important milestone in the history of Hong Kong's education development. Additional institutional review for UAS are now underway and the reports will be submitted for EDB's consideration.

The establishment of UAS in Hong Kong, aimed at integrating and enhancing the potential of VPET at the university level and beyond, holds profound significance for our society. As the quality assurance gatekeeper in Hong Kong, HKCAAVQ is committed to providing unwavering support to EDB and assisting the Government in promoting the development of UAS and VPET, as a way of benefitting students, institutions and the broader society.

HKCAAVQ is pleased to join the UAS Alliance as a Strategic Partner and Supporting Organisation as invited by EDB. We also take pride that our Executive Director, Mr Albert Chow, is now serving on the Steering Committee on the Alliance of Universities of Applied Sciences as a member.

To echo on the development of UAS, HKCAAVQ has established a Global Advisory Committee in advising on side strategies in line with the development of UAS in Hong Kong. In this connection, we are pleased to dedicate resources in supporting this important initiative of the HKSAR Government.

評審局一直透過提供諮詢、評審及質素保證服務，支持政策發展，及本地以至海外的教育和培訓發展。我很高興與各位分享評審局過去一年的工作成果和未來發展方向。

在支持政策發展方面，行政長官於2023年施政報告宣布，政府將大力推動成立應用科學大學。此舉標誌著推動職業及專業教育和培訓（職專教育）達至大學學位或更高程度的重大進程。評審局十分榮幸獲教育局委任為顧問，為此項突破性政策提供支援。

報告期內，評審局編製《機構評審手冊（申請成為應用科學大學）》，訂定應用科學大學名銜的申請資格，以及鼓勵院校持續發展的持續評審標準。評審局透過國際研究，借鑒其他具發展應用科學大學經驗的地區，包括澳洲、加拿大、芬蘭、德國、中國內地、瑞士和英國，訂立成為應用科學大學的條件。2024年初，評審局為香港都會大學進行應用科學大學資格的機構評審，並將報告提交予教育局考慮；同年3月，教育局正式宣布香港都會大學成為全港首間應用科學大學，為本港教育發展歷史刻下重要的里程碑。評審局正進行其他應用科學大學機構評審，有關報告稍後將呈交至教育局。

香港應用科學大學的發展旨在整合和發揮達至學士學位甚至更高程度之職專教育的潛力，對促進社會發展至關重要。評審局作為本港質素保證把關者，一直致力支援教育局，協助政府推動應用科學大學和職專教育的發展，令更多學生、機構和院校，以至社會各階層均能夠受惠。

評審局亦很高興獲教育局邀請，以策略夥伴及支持機構身分加入「應用科學大學聯盟」；同時對評審局總幹事周慶邦先生獲委任為「應用科學大學聯盟督導委員會」成員感到非常鼓舞。

為配合應用科學大學的發展，評審局已成立環球諮詢委員會，就相關的輔助策略提供意見。我們亦會積極投放資源，支持香港特區政府這項重要舉措。

In order to fully develop UAS and VPET, it is essential to first build a strong foundation in applied degree programmes. As commissioned by the EDB, HKCAAVQ earlier conducted research and development work on the Pilot Project on the Development of Applied Degree Programmes, and has been taking up the quality assurance role for the applied degree programmes. The first batch of programmes under the Pilot Project were launched in the 2022/23 academic year, covering four disciplines including nursing, testing and certification, arboriculture and landscape management, and gerontology. The second round of the Pilot Project commenced in 2023. Upon completing the quality assurance processes, the second batch of applied degree programmes has recently been launched, adding up to a total of eight applied degree programmes.

HKCAAVQ is now working closely with the EDB on the standing arrangement of Applied Degree programmes, including the related quality assurance and review process. We are mindful of providing the best possible support in this initiative with minimum cost on the part of institutions. We strongly believe that the successful implementations of Applied Degree development will have a very significant impact in making the programmes with a very strong competitiveness under a professional and vocational orientation.

On the international front, we are also pleased to announce that HKCAAVQ has successfully bid to host the annual Asia-Pacific Quality Network (APQN)'s Academic Conference cum Annual General Meeting tentatively scheduled in November 2025. I am confident that the Conference will foster academic exchanges among quality assurance counterparts in the Asia-Pacific Region to promote industrial collaboration.

HKCAAVQ will stay fully committed to supporting government initiatives in the development and enhancements of local education, qualifications, recognition and further internationalisation. Going forward, HKCAAVQ and our stakeholders will continue to work hand in hand, braving the wind and waves to reach new heights.

Hon Rock CHEN Chung-nin, SBS, JP
Chairman

為了充分發展應用科學大學及職專教育，必須先做好應用學位課程，打好基礎。評審局早前受教育局委託，進行「應用學位課程先導計劃」的研究及發展工作，並評審應用學位課程。先導計劃下首批課程已於2022/23學年推出，課程內容涵蓋護理、檢測與認證、園藝樹藝及園境管理以及老年學等四個學科。第二輪先導計劃亦已於2023年啟動，在通過質素保證後，第二批課程亦已順利推出。連同先導計劃的首批課程，現時已開辦合共八個應用學位課程。

評審局正就應用學位課程的恆常化安排，包括相關的質素保證及審核程序等，與教育局緊密溝通合作。我們會為院校提供最佳支援，盡可能減低其所承擔的成本。評審局堅信，在專業和職業雙導向下，成功發展應用學位將有助提升學位課程之競爭力。

國際方面，評審局已成功申辦「亞太地區質素網路」(APQN)學術會議暨週年大會，會議暫定於2025年11月舉行。我有信心此國際會議將有效促進亞太地區質素保證工作夥伴之間的學術交流，從而跨界別合作。

評審局將繼續全方位支持政府發展和加強本地教育、資歷、認證和國際化的政策。未來，評審局與各持份者將繼續攜手合作，乘風破浪，再創高峯。

陳仲尼議員，SBS，JP
評審局主席



EXECUTIVE DIRECTOR'S REPORT

總幹事報告

Mr Albert H P CHOW
周慶邦先生
Executive Director
總幹事

EXECUTIVE DIRECTOR'S REPORT

總幹事報告

"Reform as our constant endeavor" is how I conclude my works and visions since my tenure as the Executive Director at HKCAAVQ.

In response to the rapidly-changing societal landscape of Hong Kong in recent years, HKCAAVQ has been actively seeking changes to keep abreast of the times. While continuing to maintain our exceptional quality assurance works, we have adopted new strategies to work more closely with stakeholders and drive continuous improvement in education and training.

HKCAAVQ has been dedicated to continuously enhancing the quality of its services quality while expanding its scope of services. Like what we have been in the past, HKCAAVQ is taking a proactive approach in supporting the Education Bureau (EDB). In addition to assisting the policy development, implementation, and execution works of EDB, HKCAAVQ's reach encompasses a wide spectrum, including the development of Universities of Applied Sciences (UAS) and Applied Degree Programmes, the assessment of non-local medical qualifications, and the review of schools offering Hong Kong secondary school curriculum in the Greater Bay Area.

Beyond Hong Kong, HKCAAVQ has forged a strong partnership with the Macao SAR Government. We provide quality assurance services to the local higher education institutions in Macao. We have also been instrumental in supporting the development of quality assurance mechanism underpinning its Qualifications Framework in the Guangdong Province. Until now, we are encouraged to see that the Guangdong Province has become capable in conducting its own quality assurance works.

In face of a critical global environment, fostering ongoing reforms is the only option for HKCAAVQ to build on its existing strengths while embracing changes. By carrying out reforms at conceptual and working levels, we will become well-equipped to address future challenges.

Through continuous dedicated efforts, in recent years, HKCAAVQ has successfully pursued breakthroughs internationally. In 2021, HKCAAVQ obtained "substantial compliance" with ESG as approved by the European Association for Quality Assurance in Higher Education (ENQA) after undergoing an external review. Further to ENQA's review, the board of ENQA, in 2023, commended HKCAAVQ's further work on the development of quality enhancement. In 2023, we underwent an evaluation by the International Network for Quality Assurance Agencies in Higher Education (INQAAHE) and the Board confirmed that HKCAAVQ was fully aligned with the INQAAHE GGPs 2016. These have established HKCAAVQ's leading position as the first Asia-Pacific institution to attain dual international recognition from ENQA and INQAAHE.

On the other hand, HKCAAVQ, by adopting European accreditation standards, targets to further expand our works and services in the Guangdong-Hong Kong-Macao Bay Area. With the support of HKCAAVQ, and the guidance of the Qualifications Framework Secretariat and the EDB, we are optimistic about the prospects of achieving mutual recognition of the qualification frameworks between Guangdong Province and Hong Kong in the near future.

「改革不停步」是我自出任評審局總幹事以來的工作和目標總結。

近年香港社會環境急速轉變，評審局亦順應時局，不斷尋求改變，與時並進。除了維持一向優質的質素保證工作外，我們亦加強與持份者的合作，作出全面支援，讓教育及培訓的質素得以持續提升。

評審局一直以不斷提升服務質素及擴展服務版圖為營運主軸。一如既往，我們積極和主動支援教育局，除了為當局提供政策制訂、發展和執行上的支援外，評審局的足跡更遍及不同範疇的項目，包括應用科學大學以及應用學位發展、非本地醫學學位認證，以及大灣區港人子弟學校的評鑒等等。

香港以外，我們與澳門特別行政區政府緊密合作，為當地高等院校提供質素保證服務；評審局亦傾力支持廣東省的資歷架構發展，時至今日，廣東省已具備自行進行質素保證工作的能力，令我們相當鼓舞。

面對越趨嚴峻的國際大環境，我相信評審局唯有透過「改革不停步」，在現有的基礎上穩中求變，在思維和工作層面上積極變革，才能在變化多端的環境下迎接未知的挑戰。

近年評審局在國際間持續追求突破，2021年評審局成功通過歐洲高等教育品質保證協會(ENQA)之外部評審，獲評為「大致符合」歐洲高等教育區質素保證標準和準則(ESG)，該會亦於2023年表揚評審局在發展質素提升的後續工作。同年評審局再度接受高等教育質素保證國際網絡委員會(INQAAHE)之外部評審，並獲委員會確認本局工作完全符合其《優良評鑑準則(2016)》，奠定了評審局作為首間亞太區質素保證機構獲得ENQA及INQAAHE雙重國際認證的領先地位。

另外，評審局希望透過以歐盟標準為本的評審準則，能在粵港澳大灣區內進一步發展。在評審局的支援以及資歷架構秘書處和教育局的帶領下，本局期望能夠在不久將來實現廣東省與香港資歷架構的互認。

In parallel, HKCAAVQ eyes a further expanded network at regional and international levels. Taking Kazakhstan, the United Arab Emirates and Bahrain, Thailand and Indonesia as the starting points respectively in Central Asia, the Middle East and in the ASEAN, we hope to establish a regional network step-by-step for strengthened connections and interactions.

In addition to our international and regional devotion, HKCAAVQ remains absolutely committed to its core mission of supporting the development of local education and training. Looking ahead, we will continue to support the HKSAR Government in rolling out its initiatives on education and training, as well as fully assisting EDB's various projects at the levels of policy development and implementation, such as the ongoing development of UAS, as a means to developing Hong Kong as an international education hub.

Besides, in the aspect of local VPET, the pressing demand for high-skilled/high-paying technical training from the local market has motivated HKCAAVQ to work closely with the Employees Retraining Board on initiatives that could support these trainings at higher QF levels. It is also HKCAAVQ's plan to forge strategic partnerships with key stakeholders to enhance the profile of VPET.

The rapid advancement of technology has led to the emergence of innovative teaching and learning models and tools, such as micro-credentials, online learning programmes, and Artificial Intelligence (AI). These developments have compelled us to re-evaluate our current accreditation standards and skills to keep pace with the trend.

As such, HKCAAVQ will stay focused to strive for progress and integrate the latest technologies into its routine practices. We are also seeking to automate the accreditation processes, as well as exploring the multifaceted application of artificial intelligence, with a view to leveraging on technology to bring about high productivity, and simultaneously continue to enhance accreditation technologies and standards for higher efficiency and better qualities to world-leading qualities.

My gratitude is beyond words for the staunch support from the EDB, the HKCAAVQ Council, our colleagues and all our stakeholders in making HKCAAVQ's works progressive over all these years. In the future, we will continue to strive for contributing to our stakeholders and the society, and constructing a more conducive environment for the development of higher education in the local and overseas contexts.

Last but not least, may all glory and praise be to God, who has blessed us beyond measure.

Mr Albert H P CHOW
Executive Director

與此同時，評審局亦致力於向外擴展網絡版圖，並以中亞的哈薩克、中東的阿聯酋和巴林、以及東盟的泰國和印尼等地為起點，逐步建構評審局的區域性網絡，加強聯繫和交流。

在投入國際及區域性工作以外，評審局一向以支援本地教育和培訓的質素保證工作為己任。未來，評審局將繼續全力支持特區政府在教育及培訓上的發展，在政策及執行層面全方位支援教育局不同項目，包括持續發展應用科學大學，建設香港成為國際教育樞紐。

本地職專教育方面，我們正與僱員再培訓局緊密合作，商討如何支援更高學歷架構級別的高薪技術培訓方案，以針對現時本地市場對高薪技術培訓的殷切需求。評審局正計劃與更多具影響力的持份者建立策略夥伴關係，加強推廣職專教育。

科技發展一日千里，嶄新的教學模式和學習工具如雨後春筍般湧現，諸如微資歷的發展、網上課程的普及，以及人工智能的興起。凡此種種，都敦促我們去審視現時的評審標準和技術，以趕上時代步伐，迎合各界有意進修人士的不同需要。

因此，評審局會不斷追求突破，務求將最新科技融入至日常工作當中。評審局著眼在評審工作中加入自動化流程，積極探索不同面向的人工智能應用，務求透過科技進一步提升生產力，同時持續提升評審技術和標準，做到高效率、更高水準，達至領先全球。

一直以來，評審局的工作之所以能邁步展開，實有賴教育局、評審局大會和同仁，以及各方持份者的信任、支持和幫助，對此我非常感恩。未來，評審局會繼續以支持持份者為目標，積極回饋社會，為本地以至海外高等教育發展塑造更有利條件。

最後，一切全是恩典，願榮耀讚美歸主。

周慶邦先生
總幹事

THE COUNCIL

評審局

The Council and its functions

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

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

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

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

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

評審局及其職能

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

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

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

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

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

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

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

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

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

根據評審局條例(第1150章)，評審局的職能為：

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

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

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

THE COUNCIL

評審局

Council Term 大會任期

From 1 October 2023 to 31 March 2024
由2023年10月1日至2024年3月31日

Chairman 主席



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

Vice-Chairman 副主席



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

Ex-officio Members 當然成員



Deputy Secretary for Education (1)
(Representing the Permanent Secretary for Education)
教育局副秘書長(1)(教育局常任秘書長代表)
Mr Esmond Lee Chung-sin, JP
李忠善先生 · JP



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

Non-local Members 非本地成員



Mr Douglas Blackstock
Douglas Blackstock 先生



Prof Youhansen Y. Eid
Youhansen Y. Eid 教授



Dr Michael Fung Jin-lung
Michael Fung Jin-lung 博士



Prof Sheelagh Matear
Sheelagh Matear 教授



Prof Rhys Rowland-Jones
Rhys Rowland-Jones 教授

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秦家慧教授



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鍾志杰教授



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任景信先生, JP



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THE COUNCIL

評審局

Council Term 大會任期

From 1 October 2023 to 31 March 2024
由 2023 年 10 月 1 日至 2024 年 3 月 31 日

Council 評審局大會

Qualifications and Accreditation Committee (QAC) 資歷及評審委員會

Chair
主席

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

Deputy Chair
副主席

Prof Cecilia Chun Ka-wai
秦家慧教授

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委員

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李忠善先生 · JP

Finance Committee (FC) 財務委員會

Chair
主席

Ms Margaret Chan Wing-san
陳詠新女士

Deputy Chair
副主席

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陳浩華博士

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Rhys Rowland-Jones 教授

Mr Albert Chow Hing-pong
周慶邦先生

Council 評審局大會

Personnel and Administration Committee (PAC) 人事及行政委員會

Chair 主席	Mr Anthony Chan Tung-shan 陳東山先生	
Deputy Chair 副主席	Ms Florence Chung Wai-yee 鍾惠儀女士	
Members 委員	Hon Rock Chen Chung-nin, SBS, JP 陳仲尼議員，SBS，JP	Ms Margaret Cheng Wai-ching, JP 鄭惠貞女士，JP
	Prof Cecilia Chun Ka-wai 秦家慧教授	Prof Ronald Chung Chi-kit 鍾志杰教授
	Dr Miranda Lou Lai-wah 盧麗華博士	Prof Ricky Wong Ngok-shun 黃岳順教授
	Mr Peter Yan King-shun, JP 任景信先生，JP	Prof Youhansen Y. Eid Youhansen Y. Eid教授
	Prof Sheelagh Matear Sheelagh Matear教授	Mr Esmond Lee Chung-sin, JP 李忠善先生，JP
	Mr Albert Chow Hing-pong 周慶邦先生	

Business Development Committee (BDC) 業務發展委員會

Chair 主席	Mr Steve Lo Chit-ki 羅哲基先生
Members 委員	Prof Qiu Hanqin 邱漢琴教授
	Prof Rhys Rowland-Jones Rhys Rowland-Jones教授
	Mr Albert Chow Hing-pong 周慶邦先生

Risk Management Committee (RMC) 風險監督委員會

Chair 主席	Dr Miranda Lou Lai-wah 盧麗華博士
Members 委員	Dr Terence Chan Ho-wah 陳浩華博士
	Prof Cecilia Chun Ka-wai 秦家慧教授
	Ms Florence Chung Wai-yee 鍾惠儀女士
	Mr Albert Chow Hing-pong 周慶邦先生

THE COUNCIL

評審局

Council Term 大會任期

From 1 April 2023 to 30 September 2023
由2023年4月1日至2023年9月30日

Chairman 主席



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

Vice-Chairman 副主席



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鄭惠貞女士 · JP

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教育局副秘書長(1)(教育局常任秘書長代表)
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李忠善先生 · JP



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

Non-local Members 非本地成員



Prof Zita Fahmi
Zita Fahmi 教授



Dr Michael Fung Jin-lung
Michael Fung Jin-lung 博士



Prof Sheelagh Matear
Sheelagh Matear 教授



Prof Rhys Rowland-Jones
Rhys Rowland-Jones 教授



Prof Bjørn Stensaker
Bjørn Stensaker 教授

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陳東山先生



Ms Margaret Chan Wing-san
陳詠新女士



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潘偉賢教授



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Ms Edith Shih
施熙德女士



Ms Candy Tam Lai-chuen, MH
譚麗轉女士 · MH



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黃岳順教授



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任景信先生 · JP



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

THE COUNCIL

評審局

Council Term 大會任期

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Council 評審局大會

Qualifications and Accreditation Committee (QAC) 資歷及評審委員會

Chair 主席

Prof Isabella Poon Wai-yin
潘偉賢教授

Deputy Chair 副主席

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Prof Bjørn Stensaker
Bjørn Stensaker 教授

Mr Albert Chow Hing-pong
周慶邦先生

Finance Committee (FC) 財務委員會

Chair 主席

Ms Edith Shih
施熙德女士

Deputy Chair 副主席

Ms Margaret Chan Wing-san
陳詠新女士

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李忠善先生 · JP

Council 評審局大會

Personnel and Administration Committee (PAC) 人事及行政委員會

Chair 主席	Mr Anthony Chan Tung-shan 陳東山先生	
Deputy Chair 副主席	Ms Florence Chung Wai-yee 鍾惠儀女士	
Members 委員	Hon Rock Chen Chung-nin, SBS, JP 陳仲尼議員 · SBS · JP	Ms Margaret Cheng Wai-ching, JP 鄭惠貞女士 · JP
	Prof Ronald Chung Chi-kit 鍾志杰教授	Dr Miranda Lou Lai-wah 盧麗華博士
	Prof Isabella Poon Wai-yin 潘偉賢教授	Ms Candy Tam Lai-chuen, MH 譚麗轉女士 · MH
	Prof Ricky Wong Ngok-shun 黃岳順教授	Mr Peter Yan King-shun, JP 任景信先生 · JP
	Prof Zita Fahmi Zita Fahmi 教授	Prof Sheelagh Matear Sheelagh Matear 教授
	Prof Bjørn Stensaker Bjørn Stensaker 教授	Mr Esmond Lee Chung-sin, JP 李忠善先生 · JP
	Mr Albert Chow Hing-pong 周慶邦先生	

Business Development Committee (BDC) 業務發展委員會

Chair 主席	Ms Margaret Cheng Wai-ching, JP 鄭惠貞女士 · JP
Members 委員	Mr Peter Yan King-shun, JP 任景信先生 · JP
	Prof Rhys Rowland-Jones Rhys Rowland-Jones 教授
	Mr Albert Chow Hing-pong 周慶邦先生

Risk Management Committee (RMC) 風險監督委員會

Chair 主席	Dr Miranda Lou Lai-wah 盧麗華博士
Members 委員	Ms Margaret Chan Wing-san 陳詠新女士
	Ms Florence Chung Wai-yee 鍾惠儀女士
	Ir Prof Richard Yuen Kwok-kit 袁國傑教授工程師
	Mr Albert Chow Hing-pong 周慶邦先生

THE SECRETARIAT

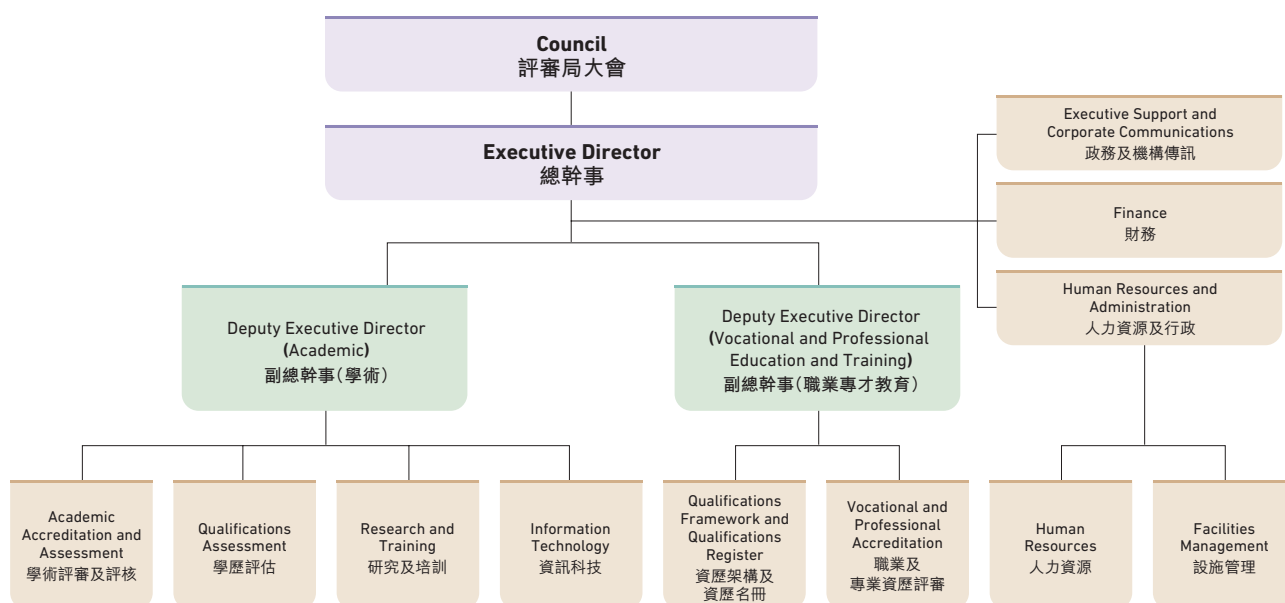
秘書處

The Executive Director, supported by two Deputies overseeing academic accreditation and vocational and professional education and training (VPET) accreditation, leads the Secretariat which is the executive arm of the Council in the implementation of its decisions, functions and policies. The HKCAAVQ Secretariat is organised by business units supported by a number of corporate services units. As at 31 March 2024, the Secretariat has 89 full-time staff in post.

評審局的日常運作由總幹事領導秘書處執行，並由副總幹事(學術)及副總幹事(職業專才教育)支援。秘書處為評審局的執行機關，負責落實評審局大會的決定、職能和政策。評審局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2024年3月31日，評審局秘書處共有89名全職員工。

ORGANISATION CHART

組織圖



ACCREDITATION

評審服務

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

Accredited programmes are listed on the QR, a publicly available website that lists all quality assured programmes and qualifications in Hong Kong, including those offered by the self-accrediting publicly-funded universities. Summary accreditation reports or full accreditation reports are published on the HKCAAVQ website to help learners make an informed decision on their studies.

Four-Stage Quality Assurance Process

HKCAAVQ uses the Four-Stage Quality Assurance Process to accredit programme operators and their learning programmes under the Hong Kong Qualifications Framework (HKQF). The four stages are Initial Evaluation (IE), Learning Programme Accreditation (LPA), Programme Area Accreditation (PAA) and Periodic Institutional Review (PIR). Programme operators that wish to have their learning programmes accredited are required to present evidence that they meet the required standards as specified in the Four-stage Quality Assurance Process.

Robotic Process Automation Project

HKCAAVQ has devised plans to enhance our services by embracing new technologies through a number of digital initiatives. We are exploring the feasibility of employing the latest technology to establish a secure and robust electronic platform for storing and accessing authenticated credentials of graduates of programmes accredited by HKCAAVQ.

We are also looking into ways to further improve our internal quality management system (QMS) by integrating appropriate tools to optimise our processes, and adopting automation and intelligent systems to enhance the efficiency of the workflow and the quality of decision-making. Innovation is one of the core values of HKCAAVQ and we are committed to actively pursue new ideas and practices to enhance our operations. These digital initiatives represent our endeavours in this direction in the years to come.

評審局根據其評審標準，為學術及職業專才教育和培訓課程進行評審，以確保載列於資歷名冊中的課程及其營辦者均符合香港資歷架構認可的準則。

已通過評審的課程，均載列於資歷名冊上。資歷名冊是一個公開的網上資料庫，載有所有已通過本地質素保證程序的課程及資歷，當中包括具備自行評審資歷資格、受政府資助的大學所提供的課程及資歷。評審局會在網站上公布評審報告摘要或評審報告，為學習者提供充足資訊，協助他們作出進修決定。

四階段質素保證程序

評審局根據香港資歷架構下「四階段質素保證程序」為課程營辦者及其課程進行評審。四個階段為「初步評估」、「課程評審」、「學科範圍評審」及「機構定期覆審」。課程營辦者如欲通過「課程評審」，需提交證明以顯示其課程符合「四階段質素保證程序」中所訂明的標準。

流程自動化項目

評審局已制定一系列計劃，期望透過多項數碼化措施與新科技提升服務。評審局正研究採用新科技提供評審服務的可行性，讓已通過評審課程的畢業生日後可通過安全可靠的電子平台，存取經認證的資歷證明。

為提升工作效率和決策質素，評審局正研究利用合適的工具令工作流程更完善，並採用自動化及智能系統以提升內部質素管理系統(QMS)。創新是評審局的核心價值之一，數碼化正是評審局未來奮力前行的方向。本局將積極推陳出新，不斷提高運作效率。

ACADEMIC ACCREDITATION

學術評審

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

評審局提供多項學術評審服務，涵蓋本港專上院校的本科或以上課程、本科課程和副學位課程，及在《非本地高等及專業教育(規管)條例》(第493章)定義下，已向非本地課程註冊處處長辦理註冊或申請豁免註冊的非本地課程。此外，評審局亦為有意向政府取得《專上學院條例》(第320章)註冊資格的院校，及有意申請私立大學名銜及應用科學大學資格的院校進行院校評審。

Major Developments

Initial Evaluation (IE)

Initial Evaluation for Local Learning Programmes

QF Level	資歷級別	2022/23	2023/24
Level 7	第七級	0	0
Level 6	第六級	0	1
Level 5	第五級	0	0
Level 4	第四級	1	1
Level 3	第三級	2	4
Level 2	第二級	3	4
Level 1	第一級	0	0
Sub-total	小計	6	10

主要發展

初步評估

本地課程初步評估

Initial Evaluation for Collaborative Provision of Non-local Learning Programmes

非本地合辦課程初步評估

QF Level	資歷級別	2022/23	2023/24
Level 7	第七級	0	0
Level 6	第六級	0	0
Level 5	第五級	0	0
Level 4	第四級	0	0
Level 3	第三級	1	0
Level 2	第二級	0	0
Level 1	第一級	0	0
Sub-total	小計	1	0
Total	總數	7	10

Learning Programme Accreditation (LPA) and Re-accreditation (Re-LPA)

課程評審及覆審

Accreditation for Local Learning Programmes

本地課程評審

QF Level	資歷級別	2022/23	2023/24
Doctoral Degree (L7)	博士學位	0	0
Master's Degree (L6)	碩士學位	4	6
Advanced Diploma (L5)	高等文憑	0	1
Bachelor's Degree (L5)	學士學位	5	5
Professional Diploma (L5)	專業文憑	0	0
Associate Degree/Higher Diploma (L4)	副學士／高級文憑	1	3
Certificate (L4)	證書	0	1
Diploma (L4)	文憑	0	0
Professional Certificate (L4)	專業證書	0	0
Professional Diploma (L4)	專業文憑	1	0
Certificate (L3)	證書	15	7
Diploma (L3)	文憑	0	1
Certificate (L2)	證書	11	5
Certificate (L1)	證書	5	1
Sub-total	小計	42	30

Re-accreditation for Local Learning Programmes

本地課程覆審

QF Level	資歷級別	2022/23	2023/24
Doctoral Degree (L7)	博士學位	0	6
Master's Degree (L6)	碩士學位	4	8
Advanced Master (L6)	高等碩士	0	1
Executive Master (L6)	行政人員碩士	0	1
Bachelor's Degree (L5)	學士學位	18	12
Professional Diploma (L5)	專業文憑	2	0
Associate Degree/Higher Diploma (L4)	副學士／高級文憑	5	7
Professional Certificate (L4)	專業證書	0	1
Professional Diploma (L4)	專業文憑	0	2
Diploma (L3)	文憑	3	0
Certificate (L3)	證書	0	0
Sub-total	小計	32	38

Accreditation for Non-local Learning Programmes

非本地課程評審

QF Level	資歷級別	2022/23	2023/24
Bachelor's Degree (L5)	學士學位	13	3
Diploma (L3)	文憑	1	0
Sub-total	小計	14	3

ACADEMIC ACCREDITATION

學術評審

Re-accreditation for Non-local Learning Programmes

非本地課程覆審

QF Level	資歷級別	2022/23	2023/24
Bachelor's Degree (L5)	學士學位	18	22
Foundation Degree (L4)	基礎學位	0	1
Sub-total	小計	18	23
Total	總數	106	94

In 2023/24, HKCAAVQ conducted a total of 94 Learning Programme Accreditations (LPA) and Learning Programme Re-accreditations (Re-LPA) for local and non-local learning programmes, among which 30 local programmes and three non-local programmes underwent LPA, whereas 38 local programmes and 23 non-local programmes went through Learning Programme Re-accreditation (Re-LPA).

在2023/24年度，評審局合共完成94個本地及非本地課程評審和覆審，當中包括30個本地課程及三個非本地課程評審，與及38個本地課程及23個非本地課程覆審。

In addition, HKCAAVQ conducted ten Initial Evaluations (IE) for ten local institutions during the reporting period.

另外，報告期內評審局亦為十所本地院校進行十次初步評估。

When compared with the previous year, the overall number of programmes accredited remained largely on par. For local programmes, the number of Master's Degree programmes (re-)accredited rose, comparing to a notable drop in the number of programmes accredited at QF Levels 1-3. Among non-local programmes, the overall number of Bachelor's Degree programmes accredited has dropped, while the number of non-local programmes re-accredited demonstrated a mild rise.

本年度通過評審的整體課程數目與上年度大致相約。本地課程方面，本年度完成評審或覆審的碩士學位課程數量較上年度上升，而完成評審的資歷級別第一至第三級課程則較上年度顯著減少。至於非本地課程方面，與上年度比較，本年度通過評審的學士學位課程數量錄得跌幅，而通過覆審的非本地課程整體數量則輕微增長。

Programme Area Accreditation (PAA)

學科範圍評審

QF Level	資歷級別	2022/23	2023/24
Level 7	第七級	0	0
Level 6	第六級	0	0
Level 5	第五級	0	1
Level 4	第四級	0	0
Level 3	第三級	0	0
Level 2	第二級	0	0
Level 1	第一級	0	0
Total	總數	0	1

Periodic Institutional Review (PIR)

機構定期覆審

QF Level	資歷級別	2022/23	2023/24
Level 7	第七級	0	0
Level 6	第六級	0	0
Level 5	第五級	1	1
Level 4	第四級	0	0
Level 3	第三級	0	0
Level 2	第二級	0	0
Level 1	第一級	0	0
Total	總數	1	1

During the reporting period, an operator obtained Programmes Area Accreditation (PAA) status for one programme area, and one Periodic Institutional Review (PIR) was conducted for another institution covering one programme area.

報告期內，評審局為一所本地院校的一個學科範圍進行學科範圍評審，並為另一所院校的一個學科範圍進行機構定期覆審。

Future Initiatives

In the coming year, HKCAAVQ will continue to work with post-secondary institutions to uphold education quality and provide consultancy service to drive quality assurance work at both local and regional levels, in support of the development and integration of the Guangdong-Hong Kong-Macao Greater Bay Area.

Universities of Applied Sciences (UASs) prepare students with applied skills and knowledge to meet the manpower needs of the industries and provide an alternative pathway for those aspiring to pursue a career in the professional skills sectors. To support the establishment of UAS, HKCAAVQ has collaborated with the Government to develop the criteria for qualification as a UAS, covering aspects such as governance, management and quality assurance, learning environment and learner support, industry collaboration and recognition, as well as guidelines in developing applied degree programmes. HKCAAVQ will continue to facilitate the establishment of UAS and the development of applied degree programmes.

展望將來

來年，評審局將繼續與各專上院校攜手維持教育質素，並提供顧問服務，推動本地及區域層面的質素保證工作，以配合粵港澳大灣區的融合發展。

應用科學大學培育具備應用技能和知識的學生，以滿足業界的人力需求，並為有志投身技術專業的人士提供另一出路。為了推動應用科學大學的成立，評審局與政府合作制定應用科學大學的評審準則，涵蓋治理、管理與品質保證、學習環境與學習者支援、業界合作與認可，以及發展應用學位課程的指引。評審局將繼續推動應用科學大學的成立及應用學位課程的發展。

VOCATIONAL AND PROFESSIONAL ACCREDITATION

職業及專業資歷評審

HKCAAVQ, in accordance with the Four-stage Quality Assurance Process, provides accreditation and quality assurance services for vocational and professional education and training (VPET) programmes offered by a wide range of programme operators, including private education/training institutes, public organisations, non-governmental organisations (NGOs), professional bodies and commercial corporations of different scales, under the Hong Kong Qualifications Framework (HKQF).

評審局在香港資歷架構的基礎下，並根據「四階段質素保證程序」，為職業專才教育和培訓課程提供評審及質素保證服務。此類課程由不同類型的職業專才教育和培訓課程營辦者提供，包括私營教育／培訓院校、公營機構、非政府組織、專業團體及不同規模的商業機構。

Major Developments

主要發展

Initial Evaluation (IE)

初步評估

QF Level	資歷級別	2022/23	2023/24
QF Level 7	第七級	0	0
QF Level 6	第六級	0	0
QF Level 5	第五級	1	0
QF Level 4	第四級	0	2
QF Level 3	第三級	8	7
QF Level 2	第二級	6	6
QF Level 1	第一級	7	7
Total	總數	22	22

Learning Programme Accreditation (LPA)

課程評審

QF Level	資歷級別	2022/23	2023/24
QF Level 7	第七級	0	0
QF Level 6	第六級	0	0
QF Level 5	第五級	1	3
QF Level 4	第四級	15	11
QF Level 3	第三級	38	34
QF Level 2	第二級	22	46
QF Level 1	第一級	24	16
Total	總數	100	110

Learning Programme Re-accreditation (Re-LPA)

課程覆審

QF Level	資歷級別	2022/23	2023/24
QF Level 7	第七級	0	0
QF Level 6	第六級	0	0
QF Level 5	第五級	2	4
QF Level 4	第四級	14	10
QF Level 3	第三級	41	35
QF Level 2	第二級	47	38
QF Level 1	第一級	53	21
Total	總數	157	108

During the reporting period, a total of 22 Initial Evaluations (IE) were completed and 218 learning programmes were accredited or re-accredited, which marked another fruitful year of vocational and professional accreditation.

Accreditation for Government Units

During the reporting period, a number of VPET programmes provided by Government departments/units, including the Customs Canine Force, Trade Controls Branch of the Customs and Excise Department, Immigration Service Institute of Training and Development, Fire and Ambulance Services Academy, and Hong Kong Correctional Services Academy, underwent accreditation by HKCAAVQ. Some of their respective programmes were accredited at QF Levels 4-5.

Accreditation of Assessment Agencies for Professional Qualifications (AAPQ)

Through successful AAPQ accreditation by HKCAAVQ and appointment by the Secretary for Education (SED) as an assessment agency, selected professional qualifications of local awarding bodies would be recognised under the HKQF and registered in the Qualifications Register (QR).

HKCAAVQ carried out the first re-accreditation of AAPQ for the Marine Department in 2023, covering 15 Certificates of Competency at QF Levels 2-5. Subsequent to the issuance of Accreditation Report in July 2023, the SED approved the re-appointment of the Marine Department as the AAPQ for 15 maritime-related qualifications.

Besides, HKCAAVQ conducted an AAPQ accreditation for the Hong Kong Institute of Bankers (HKIB) for the application of modifications to the scope of its accreditation status as AAPQ in December 2023. The modifications included introducing four new Green and Sustainable Finance (GSF) professional qualifications, and modifying the structure of its Certified Banker (CB) qualification. The Accreditation Report was issued in June 2024.

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

Recognition of Prior Learning (RPL) is a mechanism under the HKQF to recognise work experiences and competencies acquired by practitioners at the workplace, providing an alternative route for obtaining QF-recognised qualifications without undergoing a training programme.

HKCAAVQ conducted a re-accreditation on the Hong Kong Association of Gerontology's (HKAG) status as an AARPL in March 2023. Upon successful completion of the accreditation and subsequent appointment by the SED, HKAG continued to perform the role of AARPL for the Elderly Care Service Industry.

An accreditation for HKU School of Professional and Continuing Education's (HKU SPACE) status as an AARPL for the Arboriculture and Horticulture Industry was conducted by HKCAAVQ in July 2023. Subsequently, HKU SPACE was appointed by the SED to perform the role of AARPL for the Arboriculture and Horticulture Industry.

報告期內，評審局共完成22項新職業及專業資歷課程營辦者的初步評估，以及218項課程評審及覆審，標誌著職業及專業資歷評審豐盛的一年。

為政府部門進行評審

報告期內，評審局為多個政府部門／單位提供的課程進行評審，包括海關搜查犬課、香港海關貿易管制處、入境事務學院、消防及救護學院、以及香港懲教學院等。多個課程分別通過課程評審，並獲評定為資歷架構第四至第五級。

專業資歷評估機構評審

當本地資歷頒授機構通過評審局的「專業資歷評估機構評審」並獲教育局局長委任為評估機構後，他們所提供的相關專業資歷可獲香港資歷架構認可，並載列於資歷名冊內。

評審局於2023年首次為海事處進行「專業資歷評估機構覆審」，當中涵蓋15個資歷架構第二級至第五級的適任證書。最終評審報告已於2023年7月發出，教育局局長同意再度委任海事處為15個海事相關專業資歷的評估機構。

同年12月，評審局亦為香港銀行學會作為專業資歷評估機構的評審資格範圍變更申請進行評審，變更內容包括引入四項全新的綠色和可持續金融專業資歷，以及修改其銀行專業會士的資歷結構，相關評審報告於2024年6月發布。

「過往資歷認可」評估機構評審

香港資歷架構下的「過往資歷認可」機制，旨在確認從業員在工作崗位上所獲得的經驗和能力，透過修讀課程以外的方式獲得資歷架構認可。

評審局於2023年3月為香港老年學會的「過往資歷認可」評估機構資格進行覆審。在獲得教育局局長委任後，香港老年學會將繼續擔任安老服務業的「過往資歷認可」評估機構。

同年7月，評審局亦為香港大學專業進修學院的樹藝及園藝業「過往資歷認可」評估機構資格進行評審。通過評審後，香港大學專業進修學院獲教育局局長委任為樹藝及園藝業的「過往資歷認可」評估機構。

VOCATIONAL AND PROFESSIONAL ACCREDITATION

職業及專業資歷評審

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

HKCAAVQ has been working closely with programme operators of ApL programmes and the secondary school sector in assuring the quality of learning programmes offered to secondary school students, as a way to continue promoting VPET as a preferred learning pathway for young people.

During the reporting period, accreditation exercises were completed for six ApL programmes, which will be launched respectively during the three cohorts from 2024/26 to 2026/28. A total of 23 programmes offered by various secondary schools were also accredited by HKCAAVQ for equipping students with basic vocational skills to enter the job market after graduation.

應用學習課程及中學職業專才教育課程評審

評審局一直與應用學習課程的課程營辦者及中學界別緊密合作，為提供予中學生的課程進行評審，致力向年青人推廣職業專才教育。

報告期內，評審局為六個將於2024/26至2026/28年度期間開辦的應用學習課程進行評審。此外，本局亦為23個由多間中學開辦的職業技能課程進行評審，為學員裝備基礎職業技能，協助他們畢業後投身就業市場。

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

The aim of developing the Specification of Competency Standards (SCS) is to facilitate the development of training programmes to meet the needs of existing and emerging industries. The contents of SCS-based Programmes are designed by adopting SCSs developed by the Industry Training Advisory Committees under the Hong Kong Qualifications Framework (HKQF).

A total of 53 SCS-based programmes were accredited by HKCAAVQ during the reporting period, including programmes developed based on the SCS of the Arboriculture and Horticulture Industry.

《能力標準說明》為本課程評審

訂立《能力標準說明》的目標是促進培訓課程的發展，以滿足現有和新興行業的需求，而《能力標準說明》為本課程（「能力為本」課程）的內容設計乃按照各個行業培訓諮詢委員會所制訂的《能力標準說明》及資歷架構的基礎而定。

報告期內，評審局為53個「能力為本」課程進行評審，包括根據樹藝及園藝業的《能力標準說明》發展而成的課程。

SCS-based Programmes Listed on the Qualifications Register (QR)

資歷名冊載列的《能力標準說明》為本課程

Industry Category	行業類別	2022/23 QF Level 資歷級別							2023/24 QF Level 資歷級別						
		1	2	3	4	5	6	7	1	2	3	4	5	6	7
Arboriculture and Horticulture	樹藝及園藝業	1	1	6	2				1	2	6	2			
Automotive	汽車業			2							2				
Banking	銀行業			5	5	2	2				4	5	1		
Beauty and Hairdressing	美容及美髮業	66	57	18	5				66	63	21	4			
Catering	飲食業	8	2	3					7	2	3				
Elderly Care Service	安老服務業		92	57	13					90	47	13	1		
Electrical & Mechanical Services	機電業	3	6	8	6	1			6	6	9	6	1		
Information & Communications Technology	資訊科技及通訊業			4	5						4	10			
Insurance	保險業			2							2				
Jewellery	珠寶業		5	5						9	5				
Logistics	物流業			2							2				
Printing and Publishing	印刷及出版業		1							1					
Property Management	物業管理業	1	15	16	7				1	15	17	7	2		
Retail	零售業			1		2					1	2			
Security Services	保安服務業	62							63						
Total	總數	141	179	129	43	5	2	-	144	188	123	49	5	-	-

Moderation of SCS

To support the continuous development of the HKQF, HKCAAVQ conducts moderation of SCS as commissioned by the Education Bureau (EDB). During the reporting period, HKCAAVQ moderated new and revamped units of competency (UoCs) in the SCS for the Retail Industry 2.0 and the Electrical and Mechanical Services – Electrical Engineering Branch Industry.

Accreditation of Vocational Qualifications Pathway (VQP) Programmes

With the development of VQP in more industries, an increasing number of programme operators across industries have developed VQP programmes to support manpower training.

As of March 2024, VQP programmes, being designed to meet the competencies requirements of specific job roles defined by the Industry Training Advisory Committee/Cross-Industry Training Advisory Committee, have been developed in 11 industries/sectors, and over 200 VQP programmes have been listed on the QR. Those industries/sectors include –

• Banking Industry 銀行業	• Elderly Care Service Industry 安老服務業
• Human Resource Management Sector 人力資源管理界別	• Import and Export Industry 進出口業
• Information and Communications Technology Industry 資訊及通訊科技業	• Insurance Industry 保險業
• Logistics Industry 物流業	• Printing and Publishing Industry 印刷及出版業
• Property Management Industry 物業管理業	• Retail Industry 零售業
• Security Services Industry 保安服務業	

During the reporting period, HKCAAVQ accredited a number of VQP programmes for the Banking, Elderly Care Service, Property Management, and Security Services industries.

《能力標準說明》調適工作

評審局應教育局委託，負責調適《能力標準說明》，以支持香港資歷架構持續發展。報告期內，評審局已完成對零售業《能力標準說明》2.0及機電業—電機工程行業《能力標準說明》新增及修訂能力單元的調適工作。

職業資歷階梯課程評審

隨著更多行業發展職業資歷階梯，開辦此類課程的課程營辦者亦持續增加，以支持各行業的人力資源培訓。

截至2024年3月，11個行業／界別已根據相應的行業培訓諮詢委員會／跨行業培訓諮詢委員會為指定工作崗位訂定的能力要求，推出職業資歷階梯課程，而資歷名冊上載列之職業資歷階梯課程已超過200個。行業包括：

報告期內，評審局已完成多個職業資歷階梯課程評審，當中涵蓋銀行業、安老服務業、物業管理業及保安服務業。

VOCATIONAL AND PROFESSIONAL ACCREDITATION

職業及專業資歷評審

Future Initiatives

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

Accreditation of Programmes with Online Learning Components

In response to the increasing prevalence of online learning, there has been a trend for programme operators to explore incorporation of online learning components in newly developed or accredited learning programmes through, for example, designing appropriate pedagogical approaches as well as adoption of digital learning platforms or real-time video conferencing platforms in programme delivery.

HKCAAVQ will continue to safeguard the satisfactory quality of learning programmes consisted of online learning components through accreditation and assessment exercises, while the relevant guidelines and accreditation approach will also be revisited on an on-going basis for the purposes of making continuous improvement and meeting the latest development in online learning.

展望將來

評審局未來會繼續與各持份者通力合作，致力支持香港資歷架構及職業專才教育和培訓界別的發展。

評審含有網上學習元素的課程

隨著網上學習日益普遍，越來越多課程營辦者在新課程或已獲通過評審的課程中加入網上學習元素，例如透過設計合適的教學方法、採用網上學習平台或通過實時視像會議系統授課。

通過課程評審和評核活動，評審局會繼續確保這些包含網上學習元素課程的質素達標，同時持續檢視相關指引和評審方式，務求不斷進步，切合網上學習的最新發展。

ASSESSMENT

評核服務

In addition to accreditation under the Hong Kong Qualifications Framework (HKQF), HKCAAVQ provides a range of assessment services and consultancy services as authorised under any other enactment and/or by the Secretary for Education. For examples:

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

除資歷架構下的評審服務外，評審局亦獲教育局、其他部門或機構委託，提供各種評核和顧問服務，例如：

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

Assessment of Non-local Academic Programmes

During the reporting period, HKCAAVQ assessed 19 new applications of non-local programmes, 343 annual returns and 130 applications for changes to registered courses. Courses leading to Bachelor's and Master's degree awards continued to be the majority in the new applications.

非本地學術課程評核

報告期內，評審局評核了19項非本地課程註冊新申請、343項周年申報及130項課程修改的申請，申請註冊的課程仍然以學士學位及碩士學位課程為主。

New Applications of Non-local Academic Programmes

非本地學術課程註冊新申請

By Academic Discipline	按學術範疇劃分	2022/23	2023/24
Accounting/Business/Finance	會計／商業／金融	3	9
Architecture/Surveying/Housing/Engineering	建築／測量／房屋／工程	1	0
Social Sciences/Education	社會科學／教育	0	5
Hospitality/Tourism	酒店服務／旅遊	0	0
Law	法律	11	1
Fine Art/Design	藝術／設計	3	0
Science/Technology	科學／科技	2	0
Others	其他	10	4
Total	總數	30	19

ASSESSMENT

評核服務

By Level of Qualification	按資歷水平劃分	2022/23	2023/24
Doctoral Degree	博士學位	0	3
Master's Degree	碩士學位	12	6
Postgraduate Certificate/Diploma	學士後深造證書／文憑	8	4
Graduate Certificate/Diploma	深造證書／文憑	0	0
Bachelor's Degree with Honours	學士(榮譽)學位	7	4
Bachelor's Degree	學士學位	0	0
Higher Diploma	高級文憑	2	0
Diploma	文憑	0	1
Higher Certificate	高級證書	1	0
Certificate	證書	0	0
Others	其他	0	1
Total	總數	30	19

By Place of Award	按資歷頒授地區劃分	2022/23	2023/24
Australia	澳洲	0	0
United Kingdom	英國	30	16
United States	美國	0	0
Others	其他	0	3
Total	總數	30	19

Assessment of Continuing Education Fund (CEF) Reimbursable Courses

HKCAAVQ provides consultancy service to the Labour and Welfare Bureau (LWB) on the registration, renewal and amendment of reimbursable courses under the CEF.

During the reporting period, HKCAAVQ assessed 2,763 applications, including 558 applications for course registration, 1,730 applications for course renewal and 475 applications for course amendment. There was an increase in the overall number of applications when compared with the previous year, particularly for course renewal.

Moreover, as agreed with the LWB, HKCAAVQ successfully conducted 14 surprise audit visits and eight scheduled visits.

Assessment of CEF Reimbursable Courses

持續進修基金可獲發還款項課程評核

評審局為勞工及福利局(勞福局)提供顧問服務，為持續進修基金可獲發還款項課程(基金課程)進行新課程申請、課程續期申請及課程修改申請之評核。

評審局於報告期內已處理合共2,763項基金課程相關的評核工作，當中包括558項新課程申請、1,730項課程續期申請及475項課程修改申請。本年度與基金課程相關的申請宗數整體較上年度增加，當中課程續期申請宗數的增幅尤為顯著。

另外，根據評審局與勞福局的協議，成功進行共14次突擊巡查及八次預定巡查。

持續進修基金可獲發還款項課程評核

		2022/23	2023/24
Course Registration	新課程申請	674	558
Course Renewal	課程續期申請	1,183	1,730
Course Amendment	課程修改申請	558	475

Assessment of Continuing Professional Development (CPD) Activities

During the reporting period, HKCAAVQ processed 115 new assessment applications, 365 annual re-assessment applications and 109 change applications for Structured Type 1 Qualified CPD Activities for Licensed Insurance Intermediaries. These CPD Activities encompass two categories –

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

As of 31 March 2024, 69.4% of the approved Structured Type 1 Qualified CPD Activities adopted virtual classroom as one of the delivery modes, while 101 E-learning Activities were offered.

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

As of 31 March 2024, 17 activities were categorised as Type 3 Qualified CPD Activities, and five activities were categorised as Type 4 Qualified CPD Activities.

Assessment Applications of Qualified CPD Activities for Licensed Insurance Intermediaries

New Application 新活動評核申請		Re-assessment Application 周年覆核申請		Change Application 重大修改申請	
2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
182	115	389	365	129	109

Quality Assurance of Applied Learning (ApL) Programmes

HKCAAVQ continued to be commissioned by the Education Bureau (EDB) to assure the quality of ApL courses. Quality assurance visits were conducted for 15 ApL courses for the 2023/25 cohort. HKCAAVQ also reviewed the self-evaluation reports from course providers of three ApL courses for the 2022/24 cohort, in which good practices were identified and recommendations for their continuous improvement were offered.

持續專業培訓活動評核

就持牌保險中介人第一類合資格持續專業培訓活動(有系統的活動)，評審局於報告期內合共完成115項新評核申請、365項周年覆核申請及109項改動申請。第一類合資格持續專業培訓活動包括兩個類別：

- (一) 包含實時面授教學之有系統的活動，及
- (二) 透過電子平台進行的電子學習活動；活動提供者可選擇以虛擬教室作為有系統的活動之其中一種授課模式。

截至2024年3月31日，69.4%已獲批准的第一類合資格持續專業培訓活動(有系統的活動)採用虛擬教室作為授課模式之一，而電子學習活動則共有101項。

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

截至2024年3月31日，第三類合資格的持續專業培訓活動共有17項，而第四類合資格持續專業培訓活動則有五項。

持牌保險中介人合資格持續專業培訓活動評核申請

應用學習課程質素保證

評審局繼續受教育局委託，為應用學習課程進行質素保證工作，評審局實地考察了15個於2023/25年度開辦的應用學習課程；本局亦檢視了2022/24年度其中三個提供應用學習課程之院校的自評報告，從中表揚良好作業模式及給予改善建議。

QUALIFICATIONS ASSESSMENT

學歷評估

Qualifications Assessment Service

The Qualifications Assessment Unit of HKCAAVQ provides Qualifications Assessment (QA) services for the general public, government departments and various organisations 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 under the Hong Kong Qualifications Framework (HKQF).

Major Developments

Qualifications Assessment (QA) Applications

學歷評估服務

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

主要發展

學歷評估申請

		2022/23	2023/24
Total	總數	5,258	5,763

In the reporting period, HKCAAVQ conducted 5,763 qualifications assessments, representing an increase of 9.6% when compared to the figure of 5,258 in the previous year.

報告期內，評審局共處理5,763宗學歷評估申請，較去年5,258宗申請上升9.6%。

Sources of QA Applications

學歷評估申請個案來源

Sources of Applications	申請來源	2022/23	2023/24
Civil Service Bureau	公務員事務局	88	105
Education Bureau	教育局	20	16
Individuals	個別人士	4,493	5,149
Other Organisations	其他機構	657	493
Total	總數	5,258	5,763

The majority of the Qualifications Assessment (QA) applications composes of applications for "General Purpose" and "Teacher Registration Purpose" from individuals and organisations such as international schools and learning centres in Hong Kong. These two types of applications aim to facilitate applicants seeking further studies and employment opportunities including local teaching positions. The volume of applications primarily hinges on the local employment market, the private school sector and learning centres community.

學歷評估申請主要來自個人及機構（例如國際學校及教育中心）之「一般用途」及「教師註冊或教師聘任用途」申請。這兩類申請旨在協助申請人在港持續進修及求職，包括申請本地教學職位，申請宗數主要受本地就業市場、本港私立學校界別及教育中心等因素影響。

Levels of Major Qualifications held by QA Applicants

學歷評估申請人的主要學歷程度

Level of Qualifications	學歷程度	2022/23	2023/24
Doctoral Degree	博士	78	110
Master's Degree	碩士	645	746
Postgraduate Diploma/Certificate	深造文憑／證書	552	593
Bachelor's Degree	學士	2,878	3,157
Sub-degree	副學位	673	713
Secondary School Level	中學程度	147	169
Others	其他	285	275
Total	總數	5,258	5,763

Places of Award of Major Qualifications held by QA Applicants

學歷評估申請人的主要學歷頒授地區

Place of Award	學歷頒授地區	2022/23	2023/24
Australia	澳洲	354	319
Canada	加拿大	158	135
France	法國	33	41
Hong Kong, China	中國香港	10	12
India	印度	77	73
Japan	日本	20	32
Mainland China	中國內地	1,691	2,244
New Zealand	紐西蘭	43	45
Pakistan	巴基斯坦	28	30
The Philippines	菲律賓	53	40
South Africa	南非	80	85
Taiwan, China	中國台灣	369	370
United Kingdom	英國	1,548	1,455
United States	美國	354	365
Others	其他	440	517
Total	總數	5,258	5,763

During the reporting period, the overall number of Qualifications Assessment (QA) applications received by HKCAAVQ, especially applications at postgraduate and undergraduate levels, increased when compared to last year's numbers. Most qualifications assessed by HKCAAVQ was at the level of Bachelor's Degrees.

報告期內，評審局受理的學歷評估申請整體數字較去年上升，當中以學士學位或以上程度及學士學位程度的申請升幅較為顯著；而學歷評估申請以學士學位為主。

Besides, among the large number of non-local qualifications assessed by HKCAAVQ, the majority of these applicants hold qualifications awarded by institutions in the United Kingdom and Mainland China.

在非本地學歷評估申請中，大部分申請人持有由英國及中國內地院校頒授的資歷。

QUALIFICATIONS ASSESSMENT

學歷評估

Comparable Rate of Non-local Qualifications as Meeting the Standard of Qualifications under HKQF (by Place of Award)*

評定為達到香港資歷架構學歷水平之非本地學歷相對百分比(以學歷頒授地區劃分)*

Place of Award	學歷頒授地區	2022/23	2023/24
Australia	澳洲	95.2%	92.2%
Canada	加拿大	100%	100%
Mainland China	中國內地	99.7%	99.7%
New Zealand	紐西蘭	100%	100%
South Africa	南非	98.8%	100%
Taiwan, China	中國台灣	98.9%	99.7%
United Kingdom	英國	95.8%	94.7%
United States	美國	94.4%	93.7%

* *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。

Although the number of non-local qualifications assessed and considered as meeting the standard of comparable qualifications under Hong Kong Qualifications Framework (HKQF) is high, a significant volume of Qualifications Assessment (QA) applications contained qualifications that were considered not assessable by HKCAAVQ.

雖然非本地學歷獲評定為與香港資歷架構下的學歷水平相約的數量多，但仍有相當數量的學歷評估申請因不同原因而未獲本局處理。

In the reporting period, a total of 866 applications were deemed as non-assessable by HKCAAVQ due to the following reasons –

報告期內，共有 866 宗學歷評估申請不獲評審局接納，當中原因包括：

- (a) the qualifications were not being recognised in the home countries/ areas;
- (b) the qualifications were fake;
- (c) the applicants were not able to provide sufficient information; and
- (d) the applicants voluntarily decided to withdraw their applications.

- (一) 學歷不受頒授國家或地區承認；
- (二) 虛假學歷；
- (三) 申請人未能提供足夠資料；及
- (四) 申請人自願撤回申請。

QA i-Portal

The QA i-Portal (iportal.hkcaavq.edu.hk) is the designated online platform for applicants to submit Qualifications Assessment (QA) applications, make payments and receive progress updates on their applications. HKCAAVQ noticed that the QA i-Portal has been a preferred channel for QA applicants to handle their applications, which gives HKCAAVQ more flexibility in providing high quality and prompt services to our applicants/ stakeholders.

學歷評估服務平台

[QA i-Portal] (iportal.hkcaavq.edu.hk) 乃供申請人提交學歷評估申請及繳交費用的指定網上平台，申請人亦可透過此平台了解其學歷評估申請的最新狀態。本局留意到學歷評估申請人大多傾向在 QA i-Portal 上處理申請，讓評審局有更多空間為申請人及持份者提供更優質迅速的服務。

Besides, HKCAAVQ has continuously carried out integration and improvements of the QA i-Portal and HKCAAVQ's Quality Management System (QMS). These systems have contributed to the enhancement of our QA services.

另外，評審局亦持續改良和整合 QA i-Portal 及質素管理電子系統(QMS)，提高了學歷評估服務的成效。

Authentication of Qualifications Credentials

Using any kinds of forged qualification credentials could lead to very serious impacts. HKCAAVQ, specified as the Accreditation Authority and the Qualifications Register (QR) Authority in Hong Kong, whenever and however adopts a zero-tolerance policy towards any fake qualifications.

HKCAAVQ has always worked closely with awarding institutions to authenticate qualifications submitted by Qualifications Assessment (QA) applicants. We also devoted substantial resources to engage national resource centres from other countries/regions to authenticate the qualifications received and hence fake qualifications were successfully detected. During the reporting period, 32 cases relating to fake qualifications, which were reported to the Hong Kong Police Force for reference and necessary follow-up, were identified by HKCAAVQ during the QA processes.

Enhancing Public Awareness of Qualifications Assessment Service

HKCAAVQ has continued to reach out to the community to enhance public understanding of our principles and processes in conducting qualifications assessment. Talks were held for various stakeholders including career teachers, students and parents. We also provided other organisations with Qualifications Assessment (QA) information to publish study pathway guidebooks that could be referred by students.

Future Initiatives

HKCAAVQ's Country/Area Profiles (CAPs) provide detailed information on the eight major awarding countries/areas of Qualifications Assessment (QA) applicants' major qualifications, including Australia, Canada, Mainland China, New Zealand, South Africa, Taiwan, China, the United Kingdom and the United States. CAPs keep our QA assessors and relevant stakeholders up-to-date with relevant information for HKCAAVQ to handle QA applications.

HKCAAVQ refers to the data on CAPs when handling QA applications, which has greatly improved the efficiency and effectiveness of our work. We will continue to update the CAPs and other assessment guidelines to ensure a more promising delivery of QA service.

HKCAAVQ pledges to provide an enhanced experience for QA applicants throughout the application process. Therefore, we are actively exploring ways to better leverage technology in our service approaches, for instance, disseminating assessment results in a more secure and speedier manner via electronic means.

驗證學歷證明文件

使用偽造學歷文件後果嚴重。作為香港的評審及資歷名冊當局，評審局在任何情況下均對虛假學歷採取零容忍態度。

評審局一直與各學位頒授機構緊密合作，加強驗證由學歷評估申請人提交之學歷的真偽，我們亦透過其他國家或地區的資料庫，驗證學歷及成功識別假學歷。報告期內，本局在學歷評估過程中總共識別出32宗涉及虛假學歷之申請，並已向香港警務處舉報，以作參考及跟進。

提高公眾對學歷評估服務的認識

一如以往，評審局與社區保持緊密連繫，加深公眾對學歷評估原則及評審程序的了解。本局為不同持份者舉辦講座，包括就業指導老師、學生及家長等，亦向相關機構提供學歷評估資料製作資訊概覽等，供學生參考。

展望將來

評審局的「國家或地區資料庫」(Country/Area Profiles)提供學歷評估申請人主要學歷之八個主要頒授國家/地區的詳細資料，包括澳洲、加拿大、中國內地、紐西蘭、南非、中國台灣、英國及美國，為負責學歷評估的職員及相關持份者提供最新資訊，有助本局處理學歷評估申請。

評審局在處理學歷評估申請時參考這些資料庫上的數據，大大提高學歷評估效率。評審局將持續更新資料庫及其他評估標準，確保學歷評估服務質素。

評審局將持續提升學歷評估申請人在評估過程中的服務體驗，包括積極探索及研究以科技提升學歷評估服務，例如透過電子途徑向申請人發放評估結果，作為更安全有效的通訊方式。

QUALIFICATIONS FRAMEWORK AND QUALIFICATIONS REGISTER

資歷架構及資歷名冊

Qualifications Register

HKCAAVQ, being designated as the Qualifications Register (QR) Authority under the Accreditation of Academic and Vocational Qualifications Ordinance (Cap 592), has made efforts to develop and maintain the QR in support of the development of the Hong Kong Qualifications Framework (HKQF).

Being the public face of the Qualifications Framework (QF), the QR is a centralised web-based register containing information on QF-recognised qualifications and learning programmes, and their associated operators. As a web-based tool for searching quality assured qualifications in the planning and pursuit of lifelong learning, HKCAAVQ aims to develop the QR as an effective tool for learners and students to plan for the future, and to serve as a useful information source to help them make informed choices on selecting suitable learning programmes and plan their progression pathways.

Major developments

As of the end of the reporting period, the number of qualifications listed on the Qualifications Register (QR) reached 9,116.

Overview of the QR

		2022/23	2023/24
Total Qualifications Listed on the QR	載列於資歷名冊上的資歷總數	8,866	9,116
Growth Rate of QR's Hit Rate (Year-on-year)	資歷名冊點擊率增長比率(按年)	5.03%	7.45%
No. of QR Data Batches Uploaded	上載至資歷名冊的數據組數目	1,140	1,076
No. of Misleading QF-related Advertisement	涉及資歷架構之誤導性廣告數目	54	55

Qualifications Listed on the QR

By QF Level	按資歷級別劃分	2022/23	2023/24
QF Levels 5-7	第五至第七級	2,653	2,722
QF Levels 1-4	第一至第四級	6,213	6,394
Total	總數	8,866	9,116

By Operator Type and Accreditation Status	按營辦者類別及其評審資格劃分	2022/23	2023/24
Provided by Programme Operators Accredited by HKCAAVQ	由已通過評審局評審的課程營辦者提供	3,182	3,116
Provided by Programme Operators with Programme Area Accreditation (PAA) status	由具備學科範圍評審資格的課程營辦者提供	1,522	1,753
Provided by Assessment Agencies	由評估機構提供	755	758
Provided by Self-accrediting Programme Operators	由自行評審課程營辦者提供	3,407	3,489
Total	總數	8,866	9,116

資歷名冊

作為《學術及職業資歷評審條例》(第592章)下指定的資歷名冊當局，評審局致力發展及管理資歷名冊，以支持香港資歷架構發展。

資歷名冊網上資料庫是資歷架構的公眾介面，提供已獲資歷架構認可的資歷、進修課程，及相關營辦者的資料。評審局期望資歷名冊能發展成有效協助使用者規劃未來的工具，讓學員透過搜尋資歷名冊上通過質素保證的資歷資料，揀選合適課程，規劃個人終身學習的進修路徑。

主要發展

截至報告期末，載列於資歷名冊上的資歷達9,116項。

資歷名冊概況

載列於資歷名冊上的資歷

Qualifications Register (QR) System Upgrade

HKCAAVQ embarked an upgrade exercise for the QR in 2022/23 to pave way for the growth and expansion of the QR in the near future. The upgrade exercise was completed successfully in January 2024. The next round of upgrade is anticipated to be conducted in 2028/29.

Enhanced Indication for Vocational Qualifications Pathway (VQP) on the Qualifications Register (QR)

With the development of VQP to further include Recognition of Prior Learning (RPL) qualifications, enhancement work for the display and search functions on the QR for VQP courses and qualifications were initiated by HKCAAVQ in September 2023.

First phase of the enhancement work has been completed successfully. With effect from 1 November 2023, VQP indication has become mandatory for all RPL qualification records on the QR. Second phase of the enhancement work is expected to be completed in July 2024. Upon completion, "RPL Qualifications (VQP)" will become a stand-alone category that allows users' easier location of dually recognised qualifications of RPL and VQP.

Promotion of Policies and Practices for Credit Accumulation and Transfer (CAT)

To ensure the CAT database is up-to-date and accurately informative, HKCAAVQ carries out CAT data collection exercises regularly, and the latest round was initiated in December 2023. Data collected in the exercise will be updated to the Qualifications Register (QR) in two batches in 2024.

Apart from encouraging programme operators to update their data in the CAT database from time to time, HKCAAVQ also motivates these operators to add CAT (Institutional) arrangement indication icons to programmes that have been already indicated as programmes with CAT (Programme) arrangement, provided that the CAT policies for these programmes are developed based on the overall CAT policies and arrangements set out by the institutions.

資歷名冊系統更新

為配合資歷名冊未來發展，評審局已於2022/23年度展開資歷名冊系統更新工程，並於2024年一月順利完成。下一輪系統更新工程預計於2028/29年度進行。

完善資歷名冊職業資歷階梯標示

隨著職業資歷階梯發展至涵蓋「過往資歷認可」資歷，評審局於2023年9月展開資歷名冊更新工作，提升名冊上「職業資歷階梯」相關課程及資歷之標示和搜尋功能。

第一階段之更新工作已順利完成。由2023年11月1日起，資歷名冊上載列的所有「過往資歷認可」資歷記錄，必須標示是否屬「職業階梯資歷」。第二階段更新工作預計於2024年7月完成，屆時「『過往資歷認可』資歷(職業資歷階梯)」將會成為一項獨立資歷類別，方便使用者直接搜尋同屬「過往資歷認可」及「職業資歷階梯」的資歷。

推廣學分累積及轉移原則及應用

為確保學分累積及轉移資料庫包含最新及最準確的資訊，評審局會定期向課程營辦者收集相關數據，評審局於2023年12月展開新一期數據收集工作，並將於2024年內將所收集的數據分兩批上載至資歷名冊。

評審局除鼓勵課程營辦者適時更新相關數據外，更考慮到個別課程的學分累積及轉移安排，乃建基於院校的整體學分累積及轉移政策，所以本局亦趁此機會鼓勵課程營辦者將已標示為附有「學分累積及轉移(課程)」的課程，加入「學分累積及轉移(院校)」標示。

QUALIFICATIONS FRAMEWORK AND QUALIFICATIONS REGISTER

資歷架構及資歷名冊

Qualifications on the QR (by CAT Arrangement and by Programme Operator Type of Accreditation Status)

資歷名冊上按學分累積及轉移安排和課程營辦者的評審狀況劃分的資歷

With CAT (Programme) Arrangement and/or CAT (Recognition of Prior Learning) Arrangement	附有學分累積及轉移(課程)安排及/或學分累積及轉移(過往資歷認可)安排	2022/23	2023/24
Awarded by Self-accrediting Programme Operators	由自行評審課程營辦者頒授	99	97
Awarded by Programme Operators Accredited by HKCAAVQ and with Programme Area Accreditation (PAA) status	由已通過評審局評審及具備學科範圍評審資格的課程營辦者頒授	203	145
Total	總數	302	242

With CAT (Institutional) Arrangement	附有學分累積及轉移(院校)安排	2022/23	2023/24
Awarded by Self-accrediting Programme Operators	由自行評審課程營辦者頒授	1,913	1,928
Awarded by Programme Operators Accredited by HKCAAVQ and with PAA status	由已通過評審局評審及具備學科範圍評審資格的課程營辦者頒授	912	1,067
Total	總數	2,825	2,995

With a view to promote a CAT receptive culture in the education sector, HKCAAVQ collaborated with the Senior Year Admission (SYA) project team of the Hong Kong Polytechnic University to encourage institutions to share more CAT information on the QR, especially information of articulation paths at programme level. This three-year project commenced in 2023/24 academic year with a seminar and a workshop held on 21 September and 18 December 2023 respectively. Participants from across academic and vocational and professional education and training (VPET) sectors shared their experiences in the works of CAT promotion and arrangement.

為於教育界進一步推動學分累積及轉移，評審局與香港理工大學高年級入學(SYA)研究團隊合作，鼓勵院校在資歷名冊上分享更多相關資訊，特別是課程銜接路徑的安排。此項為期三年的合作項目於2023/24學年展開，並分別於2023年9月21日及12月18日舉辦研討會及工作坊。來自學術及職業專才教育和培訓界別的參加者，於活動上分享推動和處理學分累積及轉移的經驗。

Future Initiatives

Qualifications Register (QR) Website Revamp

Since its official launch in May 2008, the QR website has undergone a major revamp in 2013 and a number of enhancements over the past ten years, so as to address policy changes and improve user experience.

To keep up with technological advancement, HKCAAVQ embarked a project on revamping the QR website in 2023/24. Professional advice and stakeholder feedback were collected from different channels to ensure fit-for-purpose design and layouts. The QR website is anticipated to turn into a new look by end of 2024 to early 2025.

展望將來

資歷名冊網站設計更新工程

資歷名冊網站自2008年5月正式面世後，曾於2013年進行一次大規模網站更新工程；過去十年間，資歷名冊網站亦曾進行多項系統升級工作，以配合政策實施及提升使用者體驗。

為緊貼科技發展，評審局已於2023/24年度開展新一輪資歷名冊網站更新工程。本局透過不同渠道諮詢專業建議和持份者回饋，確保網站新介面切合用戶所需。資歷名冊網站預計將於2024年末至2025年初迎來全新面貌。

CONSULTANCY

顧問服務

Local Projects

Study on the Development of University of Applied Sciences in Hong Kong

As announced in the Chief Executive's 2023 Policy Address, the Government will facilitate the establishment of universities of applied sciences (UASs) to raise the status of vocational and professional education and training (VPET) in Hong Kong and to provide an alternative path to success for young people who aspire to pursue a career in the technical professions and meet the needs of industries and professions.

HKCAAVQ was commissioned by the Education Bureau (EDB) to provide consultancy services for a study on the development of universities of applied sciences in Hong Kong. Through conducting a research on international experiences, HKCAAVQ based on the findings compiled the Manual for Institutional Review for UAS (IR-UAS) to outline the criteria and process of IR-UAS. Based on the Manual, the first IR-UAS was successfully completed in March 2024, with Hong Kong Metropolitan University approved by EDB on 21 March 2024 as the first local UAS.

Pilot Project on the Development of Applied Degree Programmes

HKCAAVQ, as commissioned by the Education Bureau (EDB), conducted research and development work on the Pilot Project on the Development of Applied Degree Programmes (the Pilot Project), with a view to cooperating with the Government to promote the development of vocational and professional education and training (VPET) in Hong Kong.

Following the launch of the first four applied degree programmes in the 2022/23 academic year, EDB then initiated the second round of the Pilot Project, which reassessed the proposed framework of applied degrees, implementation details and support measures, with a view to informing the development of relevant policies to foster industry-institution collaboration and diversified development for promoting VPET.

The following institutions and degree programmes were selected by EDB for the second round of the Pilot Project –

Institution 院校	Programme 課程
Hong Kong Metropolitan University 香港都會大學	Bachelor of Business Administration with Honours in Sports and Recreation Management 運動及康樂管理榮譽工商管理學士
Saint Francis University* 聖方濟各大學*	Bachelor of Business Administration (Honours) in Applied Hotel and Tourism Management** 工商管理(榮譽)酒店及旅遊管理應用學士**
Technological and Higher Education Institute of Hong Kong, Vocational Training Council 職業訓練局香港高等教育科技學院	Bachelor of Engineering (Honours) in Building Services Engineering 屋宇設備工程(榮譽)工學士
Tung Wah College 東華學院	Bachelor of Health Information and Services Management (Honours) 醫療資訊及服務管理(榮譽)學士

* Former name of the institution: Caritas Institute of Higher Education
院校前稱：明愛專上學院

** Former programme title: Bachelor of Business Administration (Honours) (Hotel and Tourism Management Stream)
課程前稱：工商管理(榮譽)學士(專修：酒店及旅遊管理)

本地項目

研究於本港發展應用科學大學

行政長官於2023年施政報告中宣佈，政府會推動成立應用科學大學，以提升職業專才教育和培訓在香港的地位，為有志在專業技術發展的青年建立康莊大道，同時迎合業界對人才的需求。

評審局獲教育局委託，為本地發展應用科學大學研究提供顧問服務。通過參考國際經驗，評審局根據研究結果編製《機構評審手冊(申請成為應用科學大學)》，以釐訂機構評審的準則和流程。首個針對應用科學大學資格的機構評審已於2024年3月順利完成，香港都會大學於同月21日獲教育局批准，正式成為本港首間應用科學大學。

應用學位課程先導計劃

評審局受教育局委託，就「應用學位課程先導計劃」進行研究及發展工作，以配合特區政府推動職業專才教育和培訓的發展。

2022/23學年首次推出四個應用學位課程後，教育局隨即開展第二輪「應用學位課程先導計劃」，並重新檢視擬定的應用學位框架、實施細節和支援措施，為制定相關政策提供參考，以配合「職學聯通、多元發展」的策略推廣職業專才教育和培訓。

獲教育局挑選參加第二輪先導計劃的四間營辦院校及其開辦的學位課程如下：

CONSULTANCY 顧問服務

HKCAAVQ has been working closely with the institutions to develop their respective applied degree programmes. Upon completion of the quality assurance processes, the four applied degree programmes mentioned above will be launched in the 2024/25 academic year.

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

In response to the growing demand for graduates to become work-ready, WBL has emerged as a prominent approach in the academic, vocational and professional education and training (VPET) and continuing education sectors.

HKCAAVQ has been commissioned by the Education Bureau (EDB) to conduct a study on WBL under the Hong Kong Qualifications Framework (HKQF) to better understand the overall development of WBL, and to produce a practical reference guide for stakeholders to further support the development and implementation of WBL in Hong Kong. After consulting with different local stakeholders and overseas quality assurance agencies, the reference guide was finalised and submitted to EDB in September 2023. HKCAAVQ will continue to review the relevant guidelines and accreditation approach on an ongoing basis to make continuous improvement and to meet the latest developments in society.

Consultancy Projects in the Greater Bay Area

In recent years, HKCAAVQ has been continuously expanding our scope of consultancy and assessment services in the Greater Bay Area through ongoing projects. These include assisting in the development of the quality assurance mechanism for Guangdong Qualifications Framework (GDQF) and conducting School Reviews for Mainland schools offering Hong Kong secondary school curriculum.

Supporting the Development of Guangdong's Qualifications Framework (GDQF)

Working closely with the Guangdong Academic Credit Bank, HKCAAVQ has been providing consultancy services related to the development of a quality assurance mechanism under the Guangdong Qualifications Framework (GDQF). During the reporting period, HKCAAVQ continued to assist the Guangdong Academic Credit Bank in establishing its blueprint regarding accreditation standards, accreditation procedures, quality assurance mechanisms, moderation mechanisms for industry competency standards, and sharing experiences in managing the Qualifications Register. As of March 2024, HKCAAVQ has conducted seven training workshops attended by more than 350 experts and officials involved in the development of the quality assurance mechanism under the GDQF.

In January 2024, HKCAAVQ hosted a delegation visit for representatives from the Guangdong Academic Credit Bank as well as experts from various universities and VPET institutions in the Guangdong Province. The two-day visit successfully facilitated a series of in-depth exchanges on developing a comprehensive set of quality assurance standards and procedures, as well as conducting pilot accreditation under the GDQF. Discussions also covered establishing an effective quality assurance system, developing a moderation mechanism for the Specifications of Competency Standards, and the establishment of a Qualifications Register in Guangdong.

評審局正與四間院校就發展相關應用學位課程緊密合作；通過質素保證程序後，上述四個應用學位課程將於2024/25學年推出。

香港資歷架構下之「工作為本學習」參考指引

為回應社會各界對畢業生具備投入職場能力的殷切需求，「工作為本學習」正發展成為學術、職業專才教育和培訓及持續進修界別中不可或缺的教學方針。

評審局受教育局委託，研究香港資歷架構下之「工作為本學習」，旨在加強對其整體發展的瞭解，並編製實用參考指引，以支援各持份者發展和實施「工作為本學習」。透過諮詢不同本地持份者及海外質素保證機構的意見，評審局已完成編製參考指引，並於2023年9月向教育局遞交最終方案。評審局將持續檢視相關指引和評審方式，以求與時並進，緊貼社會發展步伐。

大灣區顧問項目

近年評審局透過不同項目，持續積極擴展大灣區的顧問和評核服務範疇，包括協助廣東資歷框架建立質素保證機制，以及為提供香港中學課程的內地學校進行學校評鑑。

支持廣東資歷架構發展

評審局與廣東終身教育學分銀行管理中心緊密合作，為廣東資歷架構發展質素保證機制提供顧問服務。報告期內，評審局繼續協助廣東終身教育學分銀行管理中心制定有關評審標準、評審程序、質素保證機制、行業能力標準調適機制，以及分享管理資歷名冊的經驗。截至2024年3月，本局為參與建立廣東質素保證機制的專家和官員舉行了七場培訓工作坊，合共為超過350人次提供培訓服務。

評審局於2024年1月一連兩天接待了來自廣東終身教育學分銀行管理中心代表、廣東省高等學府及職業技術學院的訪港調研代表團。是次訪問順利促進了雙方的深入交流，包括就廣東資歷框架建立一套完善的質素保證標準與程序，以及在該資歷框架下試行的評審工作。評審局及代表團亦就如何建立有效的質素保證體系、行業能力標準調適機制，以及建立廣東資歷名冊深入討論。

Consultancy Work in Macao

Among other consultancy work, collaboration with the higher education institutions in Macao Special Administrative Region (SAR) has been one of HKCAAVQ's key interests. With prior approval from the Secretary for Education, HKCAAVQ was commissioned by these institutions in Macao to conduct various quality assurance evaluations under the revised Higher Education Law of the Macao SAR Government. HKCAAVQ was also invited to provide training for Macao's higher education institutions on various aspects of work related to quality assurance and enhancement. Collaboration with the higher education sector in Macao in quality assurance and enhancement initiatives will be continued.

School Review

During the reporting period, HKCAAVQ continued to offer School Review services to Mainland schools that operate Hong Kong secondary school curriculum to prepare students to sit for the Hong Kong Diploma of Secondary Education (HKDSE) Examination. The Reviews assessed whether the operations of the secondary sections of these schools in Mainland China were comparable to registered schools in Hong Kong. Two School Reviews were successfully completed by HKCAAVQ in the 2023/24 academic year.

澳門的顧問服務工作

評審局其中一項重點顧問工作為澳門高等教育院校項目。在教育局局長批准下，評審局受澳門院校委託，遵照澳門特別行政區政府經修訂的高等教育行政法規，為該等院校進行各類評鑑，並應邀向澳門高等教育院校提供培訓，介紹質素保證工作及提升的相關內容。評審局將繼續與澳門高等教育界合作，共同提高質素保證工作的運作。

學校評鑑

在報告期內，評審局繼續為在中國內地營辦香港中學文憑試課程的學校提供學校評鑑服務，檢視學校中學部的運作是否與香港註冊學校相若。2023/24學年期間，評審局順利為兩所申辦學校完成學校評鑑。

RESEARCH AND TRAINING

研究及培訓

Training Activities

Conducting trainings to programme operators and Specialists is a statutory function of HKCAAVQ, with an aim to equip them with a good understanding of the accreditation standards and process, supporting the development of the Hong Kong Qualifications Framework (HKQF).

Training activities are provided in the forms of regular, thematic and tailor-made workshops. During the reporting period, 36 capacity building activities involving 1,183 participants were arranged for programme operators and Specialists. A summary of the training sessions is provided below –

Training Activities Organised by HKCAAVQ

	2022/23	2023/24
No. of Training Activities 培訓活動場次	41	36

Participants of Training Activities

	2022/23	2023/24
Programme Operators 課程營辦者	1,042	1,001
Specialists 評審局專家	150	182
Total 總數	1,192	1,183

During the reporting period, HKCAAVQ was engaged by various programme operators to provide tailor-made trainings, including the following bodies –

Employees Retraining Board 僱員再培訓局	Independent Commission Against Corruption (ICAC) 廉政公署
Hong Kong Police College, Hong Kong Police Force 香港警務處 — 香港警察學院	Tung Wah College 東華學院
HKU SPACE Community College 香港大學附屬學院	

HKCAAVQ, specified as the Accreditation Authority and the Qualifications Register (QR) Authority in Hong Kong, spares no efforts in assuring the quality and effectiveness of our training activities. As a standing practice, HKCAAVQ conducts a satisfaction assessment after each training session to continuously review the quality of the training activities deliveries.

培訓活動

評審局的法定職能包括為課程營辦者和評審局專家提供培訓，讓他們充分了解評審標準及流程，支援香港資歷架構的發展。

培訓活動以不同形式進行，如定期培訓活動、主題培訓活動及課程營辦者內部培訓等。報告期內，評審局為課程營辦者和評審局專家舉辦了36場培訓活動，共1,183人次參與。相關培訓活動的摘要如下：

評審局舉辦之培訓活動

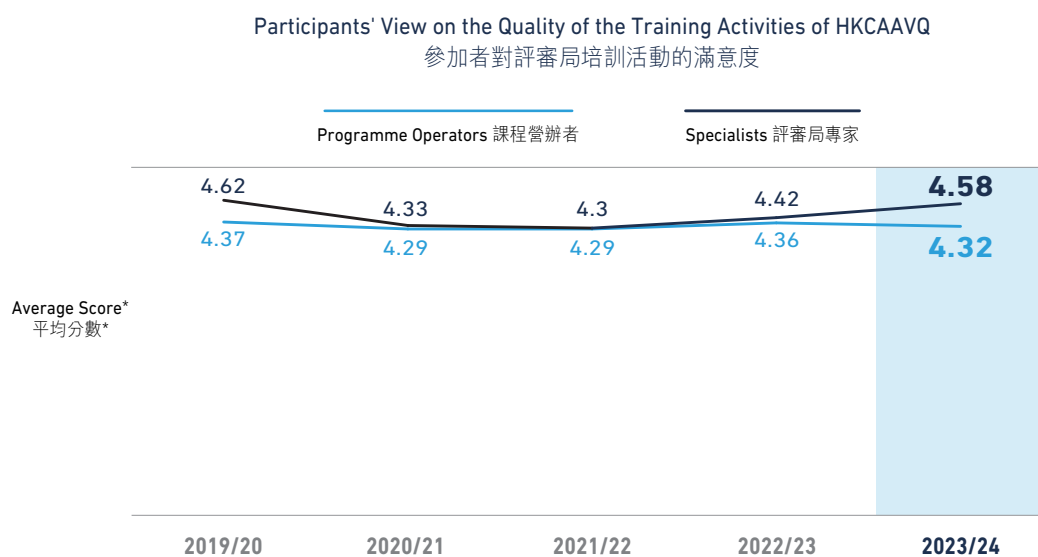
培訓活動參加者

評審局於報告期內為不同課程營辦者提供內部培訓服務，當中包括：

作為香港的評審及資歷名冊當局，評審局一直不遺餘力確保培訓活動的質素和成效。評審局在每項培訓活動結束後，均會進行滿意度評估，持續檢視培訓活動的質素。

The chart below shows the average score* from the results of the evaluation surveys collected during multiple reporting periods. It reflects the levels of satisfaction of participants who attended our training activities –

下圖展示多個報告期內評審局透過滿意度調查所收集到的平均分數*，反映評審局培訓活動參加者的滿意度：



* Average score is calculated from the participants' degree of agreement with the statement "the overall quality of the event was high", where score 5 indicates "strongly agree" and score 1 indicates "strongly disagree".

平均分數乃根據參加者對「整體而言，培訓活動具質素」此陳述句之認同，以5分為滿分，1分為非常不同意，5分為非常同意。

RESEARCH AND TRAINING

研究及培訓

Appointment and Engagement of Specialists

Peer review is one of the guiding principles and is at the heart of the quality assurance process of HKCAAVQ. Hence, HKCAAVQ identifies and nominates prospective Specialists from its established networks including the Industry Training Advisory Committees (ITACs), trade unions, trade associations, industry training organisations, professional bodies, academia, and other local and international quality assurance organisations.

Specialists are appointed on the basis of their experience and expertise in relevant industries and/or disciplines as well as in quality assurance and/or the Qualifications Framework.

評審局專家委任和參與

同行評估是評審局質素保證程序的核心，同時亦是指導原則之一。故此，透過本局網絡，例如與行業培訓諮詢委員會、工會、行業組織、行業培訓機構、專業團體、學術機構及其他本港和國際質素保證組織等之連繫網絡，提名具相關經驗和專業知識的人士出任評審局專家。

評審局專家的甄選標準以其在相關行業及／或學科、質素保證和資歷架構領域之專長及經驗為依歸。

	2022/23	2023/24
No. of Appointed Specialists		
評審局專家數目		
Total 總數	638	642

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

As of 31 March 2024, 642 Specialists were listed in the Specialists Register covering all 14 Areas of Study and Training. The overall Specialists utilisation rate was 83%.

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

截至2024年3月31日，專家名冊內之評審局專家人數為642名，涵蓋資歷名冊中全部14個學習及培訓範疇。當中參與評審及評核服務的專家比率達83%。

Future Initiatives

At HKCAAVQ, we are committed to tackling challenges and meeting the evolving needs of our stakeholders by leveraging new technologies and innovative methods. For instance, a data-based approach has been adopted for better training content reviews and adjustments when planning training activities.

In view of the ever-changing education landscape, HKCAAVQ aspires to continuously provide up-to-date and effective training activities for stakeholders that serve to meet their expectations.

展望將來

評審局致力以新科技及創新方式應對各種挑戰，滿足持份者的不同需求。例如本局會採用數據為本的方法，以更有效地檢視和調整培訓內容。

面對變化不斷的教育環境，評審局希望繼續提供緊貼社會發展及有效的培訓活動，以符合持份者的期望。

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.

HKCAAVQ organises different types of activities to inform our stakeholders about the latest developments in our services and to promote and disseminate good practices in quality assurance on annual basis. By invitation, we participate in activities organised by partnering organisations to share experiences and promote mutual understanding. We also take the initiatives to provide regular trainings, workshops and briefings to build capacity of our key stakeholders.

HKCAAVQ nurtures its close working relationship with the quality assurance community in Hong Kong and reinforces communication with the local and international communities by leveraging various means of communication such as publications, electronic platforms and the official websites.

2023.04.24

Briefing on Review of Sub-degree Education by HKCAAVQ 香港學術及職業資歷評審局 — 副學位教育檢討簡報會

"Briefing on Review of Sub-degree Education by HKCAAVQ" was held in April 2023. Guests included Mr Kasper Ng, Principal Assistant Secretary (Further Education) and Mr Mok Mong-chan, Assistant Secretary (Further Education) of the Education Bureau, as well as Mr Steve Lai, General Manager and Ms Jackie Hau, Senior Manager of Qualifications Framework Secretariat (QFS).

Mr Albert Chow, Executive Director of HKCAAVQ, Dr Chiu Sau-mee, Deputy Executive Director (Vocational and Professional Education and Training), and Ms Helen Yau, Deputy Head and Registrar (Vocational and Professional Accreditation) introduced the development of sub-degree review and the corresponding revised common descriptor for Associate Degree and Higher Diploma programmes to participants. The Briefing was attended by about 120 representatives from more than 50 programme operators among the academic and vocational sectors.

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

評審局每年均舉辦各類型活動，向持份者介紹評審局最新服務資訊，推廣及傳達質素保證工作中的良好作業模式。本局經常獲邀參與夥伴機構舉辦的活動，分享經驗及增進相互了解。評審局亦定期為不同持份者提供培訓、工作坊及簡報會，支援各界進一步認識質素保證工作。

評審局致力與本地質素保證業界持份者建立緊密聯繫，亦透過出版刊物、電子平台及官方網站等不同方式與本地及世界各地持份者保持良好溝通。

「香港學術及職業資歷評審局 — 副學位教育檢討簡報會」於2023年4月舉行。出席嘉賓包括教育局首席助理秘書長(延續教育)吳肇基先生及助理秘書長(延續教育)莫望塵先生，以及資歷架構秘書處總經理黎英偉先生及高級經理侯嘉敏女士。

評審局總幹事周慶邦先生、副總幹事(職業專才教育)招秀美博士及副總主任/評審主任(職業及專業資歷評審)邱敏燕女士在簡報會上，分享副學士和高級文憑課程的最新發展及講解新修訂之通用指標。是次簡報會有約120位來自50多間學術及職業專才教育之課程營辦者參與。



ENGAGEMENT AND COLLABORATION

對外連繫和合作

2023.05.22

HKCAAVQ Roundtable 2023 (May)

評審局圓桌會議 2023 (五月)

HKCAAVQ Roundtable has been resumed in 2023, with the first session held in May. During the presentation titled "Thematic Analysis and Related Issues", Prof Bjørn Stensaker, our non-local Council Member, covered topics including an overview of overseas accreditation agencies, his views on ways to add value to the sector of qualification assurance and potential areas for future development for the HKCAAVQ. The insightful presentation by Prof Stensaker was followed by a Q&A session in which attending guests actively participated by raising points of discussion on the presentation, making analysis and exchanging their ideas.

評審局於2023年復辦圓桌會議，年內首場圓桌會議於5月舉行，由評審局大會非本地成員 Bjørn Stensaker 教授以「主題分析」(Thematic Analysis and Related Issues) 為題演講，內容涵蓋多個海外評審機構的概覽、質素保證機構的增值方法、以及評審局可考慮的潛在發展領域等。與會者於演講後亦積極參與問答環節，就內容提出討論要點，深入分析與交流。



2023.05.29 – 2023.06.01

HKCAAVQ speaks at INQAAHE Conference 2023

評審局出席高等教育質素保證國際網絡委員會 (INQAAHE) 會議 2023

The "INQAAHE Conference 2023", i.e. the 17th INQAAHE Biennial Conference, themed "Roadmap to Enabling Quality in Tertiary Education 2030", organised by International Network for Quality Assurance Agencies in Higher Education (INQAAHE), took place in Astana, Kazakhstan. Dr Christina Ng, Senior Registrar, Development of HKCAAVQ was invited to speak at the Conference.

In a Multi-speaker session under the theme "Fostering quality of flexible learning pathways", Dr Ng delivered a presentation titled "Preparing Hong Kong for the journey of developing micro-credentials".

高等教育質素保證國際網絡委員會 (INQAAHE) 於 2023 年在哈薩克阿斯塔納舉辦第 17 屆雙年會議，今年主題為「邁向 2030 年高等教育界質素保證提升路線圖」(Roadmap to Enabling Quality in Tertiary Education 2030)。評審局高級評審主任(發展)吳黃秀惠博士獲邀擔任研討會演講嘉賓。

吳博士在「提高靈活學習途徑質素」(Fostering quality of flexible learning pathways) 研討會上，以「籌備香港發展微資歷」(Preparing Hong Kong for the journey of developing micro-credentials) 為題作演講。



2023.06.09

HKCAAVQ co-organises FSTE Conference 2023

評審局協辦2023自資高等教育聯盟會議

The "FSTE Conference 2023", themed "Industry-Institution Collaboration and Lifelong Learning, The Necessary Transformation for Success", organised by the Federation for Self-financing Tertiary Education (FSTE) and co-organised by HKCAAVQ, was held on 9 June.

Following the opening remarks given by Prof Ronald Chung, Chairman of FSTE and Mr Esmond Lee, JP, Deputy Secretary for Education (1) of the Education Bureau, Dr Lawrence Cheung, Chief Innovation Officer of Hong Kong Productivity Council, and Mr Albert Chow, Executive Director of HKCAAVQ, then delivered keynote speeches titled "The Role of Lifelong Learning in Hong Kong becoming an International Innovation & Technology Hub" and "The Development of Applied Degrees in Hong Kong and the Way Forward" respectively.

A Roundtable Discussion themed "Bringing Humans Back to the Centre of the Education Process" then followed. Discussants included Dr Lawrence Cheung, Mr Albert Chow, Mr Esmond Lee, as well as Dr Kim Mak, BBS, JP, President of Caritas Institute of Higher Education and Caritas Bianchi College of Careers, and Dr Daniel Yip, JP, Chairman of the Steering Committee on Promotion of Vocational and Professional Education and Training and Qualifications Framework.

由自資高等教育聯盟主辦、評審局協辦的「2023自資高等教育聯盟會議」於6月9日舉行，是次主題貫穿產學合作、終身學習及成功轉型之路徑。

自資高等教育聯盟主席鍾志杰教授及教育局副秘書長(1)李忠善先生，JP率先致歡迎辭。其後，香港生產力促進局首席創新總監張梓昌博士及評審局總幹事周慶邦先生分別就「終身學習對香港成為國際創新科技樞紐的角色」(The Role of Lifelong Learning in Hong Kong becoming an International Innovation & Technology Hub)及「香港應用學位的發展及前景」(The Development of Applied Degrees in Hong Kong and the Way Forward)發表演講。

會議另一焦點是題為「重建以人為本教育」(Bringing Humans Back to the Centre of the Education Process)的圓桌討論。除了李忠善先生、張梓昌博士及周慶邦先生三位主要演講嘉賓外，大會更邀得明愛專上學院及明愛白英奇專業學校校長麥建華博士，BBS，JP，與及推廣職業專才教育和資歷架構督導委員會主席葉中賢博士，JP分享寶貴經驗。



ENGAGEMENT AND COLLABORATION

對外連繫和合作

2023.07 – 2023.11

Focus group consultations for QR website revamp 資歷名冊網站設計更新焦點小組諮詢會

The Qualifications Register (QR) website (www.hkqr.gov.hk) has been undergoing revamp since 2022. In order to ensure that the revamped website will better address the needs of users, a number of focus group consultation sessions were held during the reporting period to collect opinions of our stakeholders.

資歷名冊網站(www.hkqr.gov.hk)自2022年起展開更新工程。為確保更新後的資歷名冊網站能夠有效緊貼用戶所需，評審局於報告期內舉辦多場焦點小組諮詢討論，聆聽持份者意見。



2023.08.22

HKCAAVQ Specialists Appointment Ceremony 2023 香港學術及職業資歷評審局 2023 年度專家委任典禮

The "HKCAAVQ Specialists Appointment Ceremony 2023" was held on 22 August. Newly appointed and re-appointed Specialists were presented with their Certificates of Appointment. About 130 Specialists attended the Ceremony in person and received the Certificates on stage. Officiating guests included Mr Esmond Lee, JP, Deputy Secretary for Education (1) of the Education Bureau, Mr Steve Lai, General Manager of Qualifications Framework Secretariat (QFS), Hon Rock Chen, SBS, JP, Council Chairman of HKCAAVQ, and Mr Albert Chow, Executive Director of HKCAAVQ.

「香港學術及職業資歷評審局 2023 年度專家委任典禮」於 8 月 22 日舉行，評審局頒授委任狀予新任及續任的評審局專家，近 130 位專家在場獲頒授委任狀。活動主禮嘉賓包括教育局副秘書長(1)李忠善先生，JP、資歷架構秘書處總經理黎英偉先生、評審局主席陳仲尼議員，SBS，JP 及評審局總幹事周慶邦先生。

Hon Rock Chen represented HKCAAVQ to warmly welcome the Specialists. He expressed his gratitude to the joint efforts and devotion of all the Specialists in acting as the gate-keepers of quality assurance of qualifications and programmes in Hong Kong.

陳仲尼議員代表評審局歡迎一眾專家加入本局，他亦特別感謝專家們走在最前線，成為本港資歷及課程質素把關者，為本港質素保證工作作出貢獻。



2023.08.23

HKCAAVQ co-organises Forum on Micro-credentials in Non-formal Learning 評審局協辦微資歷論壇

The Academic Forum themed "Micro-credentials in Non-formal Learning", organised by Hong Kong Metropolitan University Li Ka Shing School of Professional and Continuing Education (HKMU LiPACE) and co-organised by HKCAAVQ and Credly, was held virtually on 23 August 2023. The Forum revolved around the latest quality assurance policy development on micro-credentials in Hong Kong.

Mr Albert Chow, Executive Director of HKCAAVQ, was one of the keynote speakers. Mr Chow's keynote speech, titled "Proposed Approach to Promote the Development of Micro-credentials under the Qualifications Framework in Hong Kong", introduced the global development of micro-credentials to the participants and explained how micro-credentials could be paralleled with the Hong Kong Qualifications Framework (HKQF).

由香港都會大學李嘉誠專業進修學院主辦、評審局及「Credly」協辦之「Forum on Micro-credentials in Non-formal Learning」線上論壇於2023年8月23日舉行。論壇主題圍繞本地就微資歷推行的質素保證措施，以及探討新世代數碼化學習模式。

評審局總幹事周慶邦先生以主講嘉賓身份出席活動，以「在香港資歷架構下推動微資歷發展的建議方向」(Proposed Approach to Promote the Development of Micro-credentials under the Qualifications Framework in Hong Kong)為題，向與會者介紹微資歷在全球的發展趨勢，講解微資歷可如何與本地資歷架構並行。



2023.09.18

HKCAAVQ Roundtable 2023 (September) 評審局圓桌會議 2023 (九月)

The second HKCAAVQ Roundtable 2023 was held in September. During the presentation titled "Student Engagement; Students in Quality", Prof Sheelagh Matear, one of our non-local Council Members, covered topics including the roles of students in quality assurance process, concrete real-life approaches developed with or by students, and potential areas for the future development of HKCAAVQ.

評審局2023年度第二場圓桌會議於9月舉行，評審局大會非本地成員Sheelagh Matear教授以「學生參與度及質素保證」(Student Engagement; Students in Quality)為題演講，內容涵蓋學生在質素保證機制中可扮演的角色、具體實行事例及評審局未來可考慮的發展方向等。



ENGAGEMENT AND COLLABORATION

對外連繫和合作

2023.09.19

HKCAAVQ Annual Dinner 2023

2023 香港學術及職業資歷評審局周年晚宴

The "HKCAAVQ Annual Dinner 2023" was held on 19 September 2023. Ms Michelle Li, JP, Permanent Secretary for Education of the Education Bureau (EDB) of the HKSAR Government was the Guest of Honour. Other officiating guests included Ms Wu Cheng, Deputy Director-General of the Department of Educational, Scientific and Technological Affairs of the Liaison Office of the Central People's Government in the HKSAR (LOCPG), Hon Rock Chen, SBS, JP, Council Chairman of HKCAAVQ, Mr Chen Yu-lin, Director of the Department of Educational, Scientific and Technological Affairs of the LOCPG, Mr Kasper Ng, Principal Assistant Secretary (Further Education) of EDB, Mr Albert Chow, Executive Director of HKCAAVQ, and Mr Steve Lai, General Manager of the Qualifications Framework Secretariat (QFS). The Dinner was attended by over 130 guests from across academic, vocational and industrial sectors.

「2023 香港學術及職業資歷評審局周年晚宴」於2023年9月19日舉行，主禮嘉賓包括教育局常任秘書長李美嫦女士，JP、中央人民政府駐香港特別行政區聯絡辦公室（中聯辦）教育科技部副部長吳程女士、評審局大會主席陳仲尼議員，SBS，JP、中聯辦教育科技部處長陳玉林先生、教育局首席助理秘書長（延續教育）吳肇基先生、評審局總幹事周慶邦先生及資歷架構秘書處總經理黎英偉先生。晚宴招待了超過130位來自學術、職專及業界友好代表。



Ms Michelle Li addressed the Dinner in the opening remark, acknowledging HKCAAVQ's close partnership with EDB, as well as expressing her appreciation for HKCAAVQ's efforts and achievements at local and regional levels, particularly in the Guangdong-Hong Kong-Macao Greater Bay Area (GBA). Hon Rock Chen delivered the welcoming remark in which he gave thankful messages to HKCAAVQ's major stakeholders for their continuous support in achieving common goals. Mr Albert Chow, delivered a speech in which he summarised the milestones achieved by the HKCAAVQ in recent years.

教育局常任秘書長李美嫦女士，JP為晚宴致開幕辭，提到評審局與教育局一直合作無間，關係密切；她充分肯定評審局在本地和區域層面，尤其是粵港澳大灣區的工作成果。評審局大會主席陳仲尼議員，SBS，JP在歡迎辭中感謝各持份者多年鼎力支持，實現共同目標。評審局總幹事周慶邦先生則於致辭時總結近年評審局工作取得的豐碩成果。

During the Dinner, Ms Michelle Li, on behalf of the HKCAAVQ Secretariat, presented the gifts to the outgoing Council Members including Prof Isabella Poon, Ms Edith Shih, Ms Candy Tam, MH, Prof Bjørn Stensaker and Prof Zita Fahmi, whose terms of appointment ended during the year, in recognition of their dedication and contribution to HKCAAVQ.

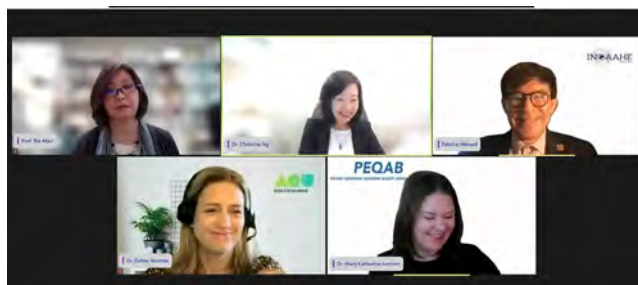
晚宴上，李美嫦女士代表評審局秘書處致送紀念品予五位於年內完成任期的大會成員，包括潘偉賢教授、施熙德女士、譚麗轉女士，MH、Bjørn Stensaker教授及Zita Fahmi教授。

2023.09.28

HKCAAVQ speaks at INQA AHE Talks 評審局出席 INQA AHE Talks 網上研討會

Dr Christina Ng, Senior Registrar, Development of HKCAAVQ, participated in the ninth INQA AHE Talks webinar series. During the webinar themed "Navigating the Future of Learning: Recognizing Micro-Credentials", Dr Ng delivered a presentation titled "Development of Micro-credentials under the Hong Kong Qualifications Framework". She gave an overview of the education and training system in Hong Kong and shared the latest development on micro-credentials among the higher education institutions in Hong Kong.

評審局高級評審主任(發展)吳黃秀惠博士出席由高等教育質素保證國際網絡委員會(INQA AHE)舉辦的第九期「INQA AHE Talks」網上研討會，研討會主題圍繞微資歷的認可(Navigating the Future of Learning: Recognizing Micro-Credentials)，吳博士以「香港資歷架構下微資歷之發展」(Development of Micro-credentials under the Hong Kong Qualifications Framework)為題，簡介香港教育及培訓體系，亦分享本地高等教育院校發展微資歷的最新情況。



2023.10.11

HKCAAVQ speaks at LSCM Logistics Summit 2023 評審局出席 2023 LSCM 物流高峰會

Organised by the Logistics and Supply Chain MultiTech R&D Centre (LSCM), the "2023 LSCM Logistics Summit" themed "The Role of Smart Logistics in Facilitating the Greater Bay Area Development" was held on 11 October. The Summit revolved around the influence of innovative technology on promoting the development of smart logistics in Hong Kong, and how local smart logistics can be leveraged in the Greater Bay Area to promote regional economic growth.

由物流及供應鏈多元技術研發中心主辦之「2023 LSCM 物流高峰會」於10月11日舉行，主題為「智慧物流·推動灣區發展」，探討創新科技對促進香港智慧物流發展的影響，以及本地智慧物流如何融入大灣區發展，以推動區內經濟增長。

Mr Albert Chow, Executive Director of HKCAAVQ, delivered his speech titled "Digitalization Roadmap of HKCAAVQ as a leading Regional Quality Assurance Agency (QA)", introducing the existing strategic plan of HKCAAVQ and its aspiration to become a leading regional QA agency.

評審局總幹事周慶邦先生以演講嘉賓身份出席活動，以「香港學術及職業資歷評審局數碼化發展藍圖 — 作為區內具領導地位之質素保證機構」(Digitalization Roadmap of HKCAAVQ as a leading Regional Quality Assurance Agency (QA))為題，向與會者分享評審局現行的策略發展計劃，目標成為區內具領導地位的質素保證機構。



ENGAGEMENT AND COLLABORATION

對外連繫和合作

2023.11.07 – 2023.11.08

HKCAAVQ attends MQA International Conference 2023

評審局出席馬來西亞質素保證機構 2023 年度國際會議

HKCAAVQ was invited to attend the "MQA International Conference 2023", organised by the Malaysian Qualifications Agency (MQA), in Sabah, Malaysia. The Conference, themed "Curating Future Quality for Higher Education", revolved around discussions regarding how quality assurance will support higher education in the future.

Mr Albert Chow, Executive Director of HKCAAVQ, was invited as one of the Panelists to share his insights and experience in a panel discussion session with the topic "Quality Assurance of Higher Education". With the presentation titled "Technology Change and its Impact on Teaching, Learning and Assessment in Higher Education", Mr Chow shared his point of view that higher education institutions should develop policies and frameworks to sustain academic integrity and enhance the quality of teaching and learning amid the emergence of technologies and changes.

評審局獲邀出席由馬來西亞質素保證機構 (MQA) 舉辦之 2023 年度國際會議，會議於馬來西亞沙巴舉行，主題為「策劃未來高等教育質素」(Curating Future Quality for Higher Education)，圍繞質素保證工作在支援未來高等教育發展中扮演的角色。

評審局總幹事周慶邦先生獲邀以專題討論會成員身份出席會議，以科技改革為主軸，分享他對高等教育質素保證的見解和經驗。席間，周總幹事以「科技改革及其對高等教育教學、學習和評估的影響」(Technology Change and its Impact on Teaching, Learning and Assessment in Higher Education) 為題分享。他指技術發展日新月異，高等教育機構適時制定政策和發展框架，對維持學術誠信和提升教學質素至關重要。



2023.12.04

Digitalisation for Green Future – QR Operators Briefing 2023 推動數碼文化 共建綠色未來 – 資歷名冊營辦者簡報會 2023

HKCAAVQ, with the support of the Qualifications Framework Secretariat (QFS), held the "Digitalisation for Green Future – QR Operators Briefing 2023" on 4 December. Nearly 100 participants attended the Briefing. Representatives from HKCAAVQ and QFS, including Mr Albert Chow, Executive Director of HKCAAVQ and Mr Steve Lai, General Manager of QFS, provided updates on the latest developments of the Qualifications Framework (QF) and the Qualifications Register (QR). The soft launch of the Hong Kong Digital Credentials Hub (HKDCHub) was celebrated during the Briefing.

由評審局主辦，資歷架構秘書處協辦之「推動數碼文化·共建綠色未來—資歷名冊營辦者簡報會2023」於12月4日舉行，活動有近一百人參加。簡報會上，多位評審局及資歷架構秘書處代表，當中包括評審局總幹事周慶邦先生及資歷架構秘書處總經理黎英偉先生，向參加者介紹資歷架構及資歷名冊的發展動向，並藉此機會慶祝香港數碼資歷平台正式啟動。



2023.12.11

HKCAAVQ renews MoU with KSQA 評審局與韓國質素保證機構 (KSQA) 續簽諒解備忘錄

HKCAAVQ successfully renewed the Memorandum of Understanding (MoU) with the Korean Skills Quality Authority (KSQA) in December 2023. The renewed MoU was officially signed by Dr Youngsup Choi, Executive Director of KSQA, and Mr Albert Chow, Executive Director of HKCAAVQ. During the signing ceremony, the latest developments of HKCAAVQ and KSQA were shared respectively, and both parties expressed their eagerness to foster close collaboration and explore opportunities for future in-person meetings.

評審局於2023年12與韓國質素保證機構 (KSQA) 成功續簽諒解備忘錄，並由KSQA總幹事Choi Youngsup博士及評審局總幹事周慶邦先生代表簽署。簽署儀式上，評審局和KSQA分享了各自的最新發展，雙方表示希望能夠在未來緊密合作，以及安排互相拜訪。



ENGAGEMENT AND COLLABORATION

對外連繫和合作

2024.01.03 – 2024.01.04

HKCAAVQ receives delegations from the Guangdong Academic Credit Bank and education institutions

評審局接待廣東終身教育學分銀行管理中心及院校代表團

HKCAAVQ, in January 2024, hosted a two-day delegation visit for representatives from the Guangdong Academic Credit Bank, as well as experts from various universities and VPET institutions in Guangdong.

2024年1月，評審局一連兩天接待來自廣東終身教育學分銀行管理中心、廣東高等學府及職業技術學院的訪港調研代表團。



2024.01.25 – 2024.01.28

HKCAAVQ participates at Education & Careers Expo 2024

評審局參與教育及職業博覽2024

HKCAAVQ set up a booth at the "Education & Careers Expo 2024" at the Hong Convention and Exhibition Centre from 25 to 28 January 2024. HKCAAVQ seized this golden opportunity to introduce the Hong Kong Qualifications Framework (HKQF), Qualifications Register (QR) and the Hong Kong Digital Credential Hub (HKDCHub) to visitors and at the same time answering their enquiries.

評審局於2024年1月25日至1月28日一連四日在香港會議展覽中心舉行的「教育及職業博覽2024」設置攤位，向展覽參加者介紹香港資歷架構、資歷名冊及香港數碼資歷平台，解答參觀人士查詢。

With a view to raise visitors' awareness of HKQF, QR and HKDCHub, Dr Chiu Sau-mee, Deputy Executive Director (Vocational and Professional Education and Training), spoke at a seminar themed "Future Thinking: Just Can't Afford to Miss for the New Generation – QFQR & HKDCHub", particularly showcasing the effective usage of the QR and highlighting the benefits and features of the HKDCHub.

為了提高參觀人士對香港資歷架構、資歷名冊及香港數碼資歷平台的了解和興趣，評審局副總幹事（職業專才教育）招秀美博士於「超前想像：新世代不容錯過的資歷名冊與數碼資歷」分享會中，向公眾介紹如何有效地運用資歷名冊，並展示香港數碼資歷平台的功能和優勢。



2024.01.29

HKCAAVQ Roundtable 2024 (January)

評審局圓桌會議 2024 (一月)

The first HKCAAVQ Roundtable 2024 was held in January 2024. In the presentation titled "CAA and the Journey Toward Quality of Higher Education in UAE", Prof Rhys Rowland-Jones, our non-local Council Member, featured topics on the responsibilities and achievements of Commission for Academic Accreditation in United Arab Emirates (UAE), as well as the education development in the country.

評審局 2024 年度首場圓桌會議於 2024 年 1 月舉行，評審局大會非本地成員 Rhys Rowland-Jones 教授以「阿聯酋教育部／學術評審委員會 (CAA) 及阿聯酋高等教育質素保證」(CAA and the Journey Toward Quality of Higher Education in UAE) 為題演講，內容涵蓋 CAA 的職能與工作成果及阿聯酋之教育發展。



2024.02.27

HKCAAVQ speaks at sharing session hosted by DSEDJ Macao

評審局於澳門教育局活動作出分享

Mr Albert Chow, Executive Director of HKCAAVQ, was invited to serve as the keynote speaker at a seminar titled "Fostering Partnership and Synergy: Collaboration among Accreditation Agencies and Institutions" hosted by the Education and Youth Development Bureau of the Macao SAR Government (DSEDJ). Mr Chow delivered a presentation encompassing the latest developments and achievements of HKCAAVQ and expressed his optimistic outlook for the continuous growth of higher education development in Macao. The sharing session received significant attention with over 80 participants from DSEDJ and ten higher education institutions from Macau.

評審局總幹事周慶邦先生獲澳門特區政府教育及青年發展局(教育局)邀請，為一場主題為「評鑑機構與高等院校的協作及成效」之高等教育專題講座擔任演講嘉賓。周總幹事在會上向與會者分享評審局的最新發展及工作成果，強調對澳門高校教育質素持續提升感到樂觀。是次活動獲澳門高教界廣泛關注，吸引 80 多名來自教育局和澳門十所高等教育機構的代表出席。



ENGAGEMENT AND COLLABORATION

對外連繫和合作

2024.03.08

Student Liaison Meeting 學生聯絡小組會議

HKCAAVQ conducted a Student Liaison Meeting in March 2024. At the Meeting, 15 attending student representatives from nine local higher education institutions were introduced HKCAAVQ's work and services, Four-Stage Quality Assurance Process, standards and process in conducting accreditation, and the latest developments in the higher education sector. Through interactions, case studies and discussions, students' knowledge and understanding on quality assurance and HKCAAVQ were enhanced. The next Student Liaison Meeting has been scheduled for August 2024.

評審局於2024年3月舉行「學生聯絡小組會議」，15位來自九所本地高等教育院校的學生代表出席。會上，評審局代表向他們介紹本局的工作和服務、四階段質素保證程序、評審的準則和過程，以及高等教育界別的最新發展。透過互動、個案分享及討論，學生代表對質素保證及本局的認識有所增長。下一次學生聯絡小組會議將於2024年8月舉行。



2024.03.19

HKCAAVQ co-organises Sharing Session on Good Practices on Credit Accumulation and Transfer (CAT) under the Qualifications Framework (QF)

評審局協辦資歷架構「學分累積及轉移」良好實例分享會

The Sharing Session on Good Practices on Credit Accumulation and Transfer (CAT) under the Qualifications Framework (QF), organised by the Qualifications Framework Secretariat (QFS) and co-organised by HKCAAVQ, was held on 19 March 2024. The event was attended by over 150 participants from various education and training providers. Speakers including Dr Kin Cheung, Associate Professor of the Hong Kong Polytechnic University, Ir Chris Cheung, Vice Chancellor of CLP Power Academy and Ms Carrie Leung, MH, Chief Executive Officer of the Hong Kong Institute of Bankers, shared their valuable experiences in implementing CAT. Mr Albert Chow, Executive Director of HKCAAVQ, delivered the closing remark.

由資歷架構秘書處主辦、評審局協辦的資歷架構「學分累積及轉移」良好實例分享會於2024年3月19日舉行，超過150位來自不同教育及培訓機構的人士參與。大會邀請了香港理工大學副教授張健博士、中電學校校長張建中工程師及香港銀行學會行政總裁梁嘉麗女士，MH作嘉賓，分享他們推行學分累積及轉移的寶貴經驗；評審局總幹事周慶邦先生為活動致閉幕辭。



2024.03.21

Establishment Ceremony of First University of Applied Sciences in Hong Kong 香港首間應用科學大學成立儀式

The Hong Kong Metropolitan University (HKMU) had been qualified as the first University of Applied Sciences (UAS) in Hong Kong on 21 March and the Establishment Ceremony of First UAS in Hong Kong was held at the HKMU Jockey Club Institute of Healthcare on the same day. The Ceremony was officiated by Dr Choi Yuk-lin, JP, Secretary for Education, Ms Michelle Li, JP, Permanent Secretary for Education, Hon Rock Chen, SBS, JP, Council Chairman of HKCAAVQ, Mr Albert Chow, Executive Director of HKCAAVQ, Ir Dr Conrad Wong, BBS, JP, Council Chairman of HKMU, and Prof Paul Lam, SBS, JP, President of HKMU.

香港都會大學(都大)於3月21日正式成為本港首間應用科學大學，成立儀式同日於都大賽馬會健康護理學院舉行，主禮嘉賓包括教育局局長蔡若蓮博士，JP、教育局常任秘書長李美嫦女士，JP、評審局主席陳仲尼議員，SBS，JP、評審局總幹事周慶邦先生、都大校董會主席黃天祥博士工程師，BBS，JP，以及都大校長林群聲教授，SBS，JP。



During the Ceremony, Dr Choi announced that HKMU had met all criteria and become the first UAS in Hong Kong. She said that HKMU demonstrates its vision, commitment, capabilities and experience in providing high-level vocational and professional education and training (VPET) programmes that blend theory and practice, and having strong recognition and support from industries.

蔡局長在典禮宣佈都大符合所有條件，成為香港首間應用科學大學。她表示都大展示抱負、決心、能力和經驗，開辦結合理論和實踐，以及獲得業界認可和支持的高等職業專才教育課程。

Hon Rock Chen extended heartfelt congratulations to HKMU. He said that the promotion of setting up UAS has immense social significance, and HKCAAVQ will advocate in the role as a quality assurance gatekeeper to continuously providing unwavering support to EDB and assisting the Government in promoting the development of UAS as well as VPET.

陳仲尼議員亦恭賀都大，形容推動成立應用科學大學對社會意義深遠，評審局將會繼續全力支持教育局，竭力做好質素保證把關者的角色，協助政府推動應用科學大學及職業專才教育發展。

INDEPENDENT AUDITOR'S REPORT

獨立核數師報告書

TO THE COUNCIL MEMBERS OF HONG KONG COUNCIL FOR ACCREDITATION OF ACADEMIC AND VOCATIONAL QUALIFICATIONS

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

Opinion

We have audited the financial statements of Hong Kong Council for Accreditation of Academic and Vocational Qualifications (the "Council") set out on pages 65 to 101, which comprise the statement of financial position as at 31 March 2024, 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 material accounting policy information and other explanatory information.

In our opinion, the financial statements give a true and fair view of the financial position of the Council as at 31 March 2024, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

Basis for Opinion

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

Other Information

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

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

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

致香港學術及職業資歷評審局成員
香港學術及職業資歷評審局
(按照《香港學術及職業資歷評審局條例》成立)

意見

本核數師行(以下簡稱「我們」)已審計列載於第65至101頁的香港學術及職業資歷評審局(以下簡稱「貴局」)之財務報表，此財務報表包括於二零二四年三月三十一日的財務狀況表與截至該日止年度的全面收益表、儲備變動表和現金流量變動表，以及財務報表附註，包括主要會計政策概要。

我們認為，該等財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實與公平地反映了貴局於二零二四年三月三十一日的財務狀況及截至該日止年度的財務表現及現金流量。

意見基礎

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

其他資訊

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

評審局成員及管理層就財務報表須承擔的責任

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

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

管理層須負責監督貴局的財務報告過程。

核數師就審計財務報表須承擔之責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並按照《香港學術及職業資歷評審局條例》第15部分(第1150章)的規定僅向全體成員提供包括我們意見的核數師報告。除此以外，我們的報告不作其他用途。我們並不就報告之內容對任何其他人士負上或承擔任何責任。合理保證是高精度保證，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。

INDEPENDENT AUDITOR'S REPORT

獨立核數師報告書

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council members.
- Conclude on the appropriateness of the council members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 了解與審計相關的內部監控，以制定合適之審核程序，但目的並非對貴局內部監控的有效性發表意見。
- 評價貴局成員所採用會計政策的恰當性及作出的會計估計和相關披露的合理性。
- 對貴局成員採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴局的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況也有可能導致貴局不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否公平地反映當中之交易和事項。

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

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

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
24 September 2024

德勤•關黃陳方會計師行
執業核數師
香港
二零二四年九月二十四日

STATEMENT OF COMPREHENSIVE INCOME

全面收益表

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

		Notes 附註	2024 HK\$ 港幣	2023 HK\$ 港幣
Income	收入			
Revenue	營業收入	5	104,490,395	115,142,101
Government grants	政府補助		4,797,320	5,434,349
Investment income	投資收入	6	8,112,573	4,624,966
Other income	其他收入	7	16,227	292,827
			117,416,515	125,494,243
Expenditures	支出			
Staff costs	員工成本		(65,002,654)	(61,001,593)
Administrative expenses	行政費用		(13,685,663)	(11,919,555)
Direct accreditation and consultancy costs	直接評審／顧問成本		(20,446,493)	(13,136,503)
Council meeting and committee expenses	本局會議及委員會支出		(1,147,322)	(543,047)
			(100,282,132)	(86,600,698)
Surplus for the year	本年度盈餘	8	17,134,383	38,893,545
Other comprehensive expense	其他全面開支			
<i>Item that will not be reclassified subsequently to profit or loss:</i>	<i>其後不會重新分類至損益的項目：</i>			
Fair value loss on investments in equity instruments at fair value through other comprehensive income ("FVTOCI")	以公允價值計量且其變動計入其他全面收益的權益工具投資之公允價值虧損		(2,929,950)	(917,700)
Other comprehensive expense for the year	本年度其他全面開支		(2,929,950)	(917,700)
Total comprehensive income for the year	本年度全面收益合計		14,204,433	37,975,845

STATEMENT OF FINANCIAL POSITION

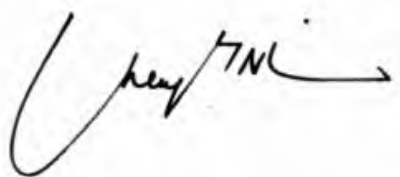
財務狀況表

At 31 March 2024 於二零二四年三月三十一日

		Notes 附註	2024 HK\$ 港幣	2023 HK\$ 港幣
Non-current assets	非流動資產			
Fixed assets	固定資產	10	3,193,971	2,957,691
Investments	投資	11	73,472,902	76,547,747
			76,666,873	79,505,438
Current assets	流動資產			
Investments	投資	11	—	7,850,980
Accounts and other receivables	應收賬款和其他應收款	12	19,332,781	18,502,372
Contract assets	合約資產	15	183,395	348,002
Bank deposits and cash	銀行存款及現金	13	172,077,661	141,944,589
			191,593,837	168,645,943
Current liabilities	流動負債			
Deferred government grants	遞延政府補助	14	—	97,320
Contract liabilities	合約負債	15	27,687,706	23,420,950
Other payables and accruals	其他應付賬款及應計費用		4,829,468	4,362,192
Provision for staff gratuities	員工約滿酬金準備	16	5,307,837	2,834,713
			37,825,011	30,715,175
Net current assets	流動資產淨值		153,768,826	137,930,768
Total assets less current liabilities	資產總值減流動負債		230,435,699	217,436,206
Reserves	儲備			
General reserve	一般儲備		100,300,000	87,000,000
Designated reserve	指定儲備		132,322,999	128,488,616
Investment revaluation reserve	投資重估儲備		(4,155,850)	(1,225,900)
Total reserves	儲備總額		228,467,149	214,262,716
Non-current liabilities	非流動負債			
Provision for staff gratuities	員工約滿酬金準備	16	1,968,550	3,173,490
			1,968,550	3,173,490
Total reserves and non-current liabilities	儲備總額及非流動負債		230,435,699	217,436,206

The financial statements on pages 65 to 101 were approved and authorised for issue by the Council members and are signed on its behalf by:

本局成員批准並授權刊載於第65至101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 2024 截至二零二四年三月三十一日止年度

		Accumulated surpluses 累計盈餘	General reserve 一般儲備	Designated reserve 指定儲備	Investment revaluation reserve 投資重估儲備	Total 合計
		HK\$ 港幣	HK\$ 港幣	HK\$ 港幣	HK\$ 港幣	HK\$ 港幣
			(note (a)) (附註(a))	(note (b)) (附註(b))	(note (c)) (附註(c))	
At 1 April 2022	於二零二二年 四月一日	—	83,000,000	93,595,071	(308,200)	176,286,871
Surplus for the year	本年度盈餘	38,893,545	—	—	—	38,893,545
Other comprehensive expense for the year	本年度其他全面 支出	—	—	—	(917,700)	(917,700)
Total comprehensive income (expense) for the year	本年度全面收益 (支出)合計	38,893,545	—	—	(917,700)	37,975,845
Transfer from accumulated surpluses for the year	本年度自累計盈餘 轉撥	(38,893,545)	4,000,000	34,893,545	—	—
At 31 March 2023	於二零二三年 三月三十一日	—	87,000,000	128,488,616	(1,225,900)	214,262,716
Surplus for the year	本年度盈餘	17,134,383	—	—	—	17,134,383
Other comprehensive expense for the year	本年度其他全面 支出	—	—	—	(2,929,950)	(2,929,950)
Total comprehensive income (expense) for the year	本年度全面收益 (支出)合計	17,134,383	—	—	(2,929,950)	14,204,433
Transfer from accumulated surpluses for the year	本年度自累計盈餘 轉撥	(17,134,383)	13,300,000	3,834,383	—	—
At 31 March 2024	於二零二四年 三月三十一日	—	100,300,000	132,322,999	(4,155,850)	228,467,149

Notes:

附註：

- (a) The general reserve has been established since 1 April 2019 in order to meet operational contingencies and to safeguard the Council's ability to continue as a going concern. It is transferred to or from the accumulated surplus up to the actual annual operating expenditure (excluding any future depreciation charges of the related assets under the designated reserve) as at the year ended of reporting periods (rounded to the nearest million). The general reserve is available for general use and can be utilised at the discretion of the Council.
- (a) 一般儲備乃自二零一九年四月一日起設立，以應對營運上的突發需要及確保本局的財政持續穩健。該等儲備乃於報告期年末由累計盈餘轉入或轉出，金額上限為實際的年度經營開支（不包括未來於指定儲備下相關資產的折舊支出）（四捨五入至最接近的百萬位）。一般儲備可作一般用途，並由本局自主運用。
- (b) The designated reserve has been established since 1 April 2019 for the future capital expenditure requirement on leasehold properties. It is transferred to or from the accumulated surplus plus any surplus in excess of the agreed ceiling of the general reserve.
- (b) 指定儲備乃自二零一九年四月一日起設立，以滿足租賃物業相關的未來資本支出要求。該等儲備乃由累計盈餘轉入或轉出，金額為超出一般儲備協定上限之盈餘。
- (c) The investment revaluation reserve comprises the cumulative net change in the fair value of equity instruments at FVTOCI held at the end of the reporting period and is dealt with in accordance with the accounting policies in note 3.
- (c) 投資重估儲備包含於報告期末所持有以公允價值計量且其變動計入其他全面收益的權益工具的公允價值的累計變動淨額，並根據附註3的會計政策處理。

STATEMENT OF CASH FLOWS

現金流量變動表

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

	Notes 附註	2024 HK\$ 港幣	2023 HK\$ 港幣
Surplus for the year	本年度盈餘	17,134,383	38,893,545
Adjustments for:	調整項目：		
Depreciation	折舊	1,338,246	1,843,903
Interest income	利息收入	(7,615,323)	(4,135,366)
Dividend income from equity instruments	權益工具股息收益	(497,250)	(489,600)
Unrealised foreign exchange loss (gain)	未實現匯兌損失(收益)	130,396	(165,290)
Operating cash flows before movements in working capital	營運資金變動前的經營現金流量	10,490,452	35,947,192
Decrease in accounts and other receivables	應收賬款和其他應收款減少	154,553	6,333,523
Decrease (increase) in contract assets	合約資產減少(增加)	164,607	(348,002)
Decrease in deferred government grants	遞延政府補助減少	(97,320)	(734,349)
Increase in contract liabilities	合約負債增加	4,266,756	1,802,940
Increase (decrease) in other payables and accruals	其他應付賬款和應計費用增加(減少)	467,276	(743,241)
Increase (decrease) in provision for staff gratuities	員工約滿酬金準備增加(減少)	1,268,185	(574,573)
NET CASH FROM OPERATING ACTIVITIES	經營活動所得的現金淨額	16,714,509	41,683,490
INVESTING ACTIVITIES	投資活動		
Payment for purchase of fixed assets	購入固定資產付款	(1,574,526)	(2,159,660)
Proceeds from redemption of financial assets at amortised costs	贖回按攤銷成本計量之金融資產所得款項	7,850,001	9,395,937
Payment for purchase of financial assets at amortised costs	購入按攤銷成本計量之金融資產付款	—	(5,388,157)
Payment for purchase of equity instruments at FVTOCI	購入按公平值計入其他全面收益之權益工具	—	(6,969,600)
Placement of bank deposits with maturity of more than three months at acquisition	存入三個月以上到期的銀行存款	(153,344,235)	(117,942,107)
Withdrawal of bank deposits with maturity of more than three months at acquisition	提取三個月以上到期的銀行存款	117,942,107	59,746,861
Interest received	已收利息	6,645,838	5,650,547
Dividend received	已收股息	497,250	489,600
NET CASH USED IN INVESTING ACTIVITIES	投資活動使用的現金淨額	(21,983,565)	(57,176,579)
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物減少淨額	(5,269,056)	(15,493,089)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	年初現金及現金等價物	24,002,482	39,495,571
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	年末現金及現金等價物	18,733,426	24,002,482

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NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四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 address of the registered office and principal place of operation is 10 Siu Sai Wan Road, Chai Wan, Hong Kong.

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

1. 香港學術及職業資歷評審局的背景

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

本局之註冊辦事處及主要營業地址為香港柴灣小西灣道10號。

本財務報表以港幣(「港幣」)呈列，而港幣亦為本局之功能貨幣。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

2. Application of New and Amendments to Hong Kong Financial Reporting Standards ("HKFRSs") and Changes in Other Accounting Policies

New and amendments to HKFRSs that are mandatorily effective for the current year

In the current year, the Council has applied the following amendments to HKFRSs issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") for the first time, which are mandatorily effective for the annual periods beginning on 1 April 2023 for the preparation of the financial statements:

HKFRS 17 (including the October 2020 and February 2022 Amendments to HKFRS 17)	Insurance Contracts
Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction
Amendments to HKAS 12	International Tax Reform – Pillar Two model Rules
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies

The application of the amendments to HKFRSs in the current year has had no material impact on the Council's financial positions and performance for the current and prior years and/or on the disclosures set out in these financial statements.

2. 應用香港財務報告準則(「香港財務報告準則」)之新訂及修訂本

於本年度強制生效之香港財務報告準則之新訂及修訂本

於本年度，本局首次採用了香港會計師公會頒佈的以下香港財務報告準則的修訂本，該等修訂在二零二三年一月一日或之後開始編制財務報表的年度期間強制生效。

香港財務報告準則第17號(包括2020年10月及2022年2月的修訂本)	保險合約
香港會計準則第8號(修訂本)	會計估計的定義
香港會計準則第12號(修訂本)	與單項交易產生的資產和負債相關的遞延所得稅
香港會計準則第12號(修訂本)	國際稅務改革 – 支柱二示範規則
香港會計準則第1號及香港財務報告準則實務報告第2號(修訂本)	會計政策的披露

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

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

2. Application of New and Amendments to Hong Kong Financial Reporting Standards ("HKFRSs") and Changes in Other Accounting Policies (continued)

New and amendments to HKFRSs in issue but not yet effective

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

Amendments to HKFRS 9 and HKFRS 7	Amendments to the Classification and Measurement of Financial Instruments ⁴
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ¹
Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback ²
Amendments to HKAS 1	Classification of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretation 5 (2020) ²
Amendments to HKAS 1	Non-current Liabilities with Covenants ²
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements ²
Amendments to HKAS 21	Lack of Exchangeability ³
HKFRS 18	Presentation and Disclosure in Financial Statement ⁵
HKFRS 19	Subsidiaries without Public Accountability: Disclosures ⁵

¹ Effective for annual periods beginning on or after a date to be determined.

² Effective for annual periods beginning on or 1 January 2024.

³ Effective for annual periods beginning on or 1 January 2025.

⁴ Effective for annual periods beginning on or 1 January 2026.

⁵ Effective for annual periods beginning on or 1 January 2027.

The Council members anticipate that the application of the new and amendments to HKFRSs will have no material impact on the financial statements in the foreseeable future.

2. 應用香港財務報告準則(「香港財務報告準則」)之新訂及修訂本(續)

已頒佈但仍未生效的新訂及經修訂香港財務報告準則

本局尚未提前應用以下已頒佈但仍未生效的新訂及經修訂香港財務報告準則：

香港財務報告準則第9號及香港財務報告準則第7號(修訂本)	金融工具的分類及計量 ⁴
香港財務報告準則第10號及香港會計準則第28號(修訂本)	投資者與其聯營公司或合營企業之間出售或注入資產的出售或投入 ¹
香港財務報告準則第16號(修訂本)	售後租回的租賃負債 ²
香港會計準則第1號(修訂本)	負債的流動或非流動劃分及《香港解釋公告第5號(2020)》的相關修訂 ²
香港會計準則第1號(修訂本)	附帶契諾的非流動負債 ²
香港會計準則第7號及香港財務報告準則第7號(修訂本)	供應商融資安排 ²
香港會計準則第21號(修訂本)	缺乏可兌換性 ³
香港財務報告準則第18號	財務報表的呈列及披露 ⁵
香港財務報告準則第19號	非公共受託責任附屬公司：披露 ⁵

¹ 於待定日期或之後開始的年度期間生效。

² 於2024年1月1日或之後開始的年度期間生效。

³ 於2025年1月1日或之後開始的年度期間生效。

⁴ 於2026年1月1日或之後開始的年度期間生效。

⁵ 於2027年1月1日或之後開始的年度期間生效。

本局成員預期應用新訂及經修訂香港財務報告準則在可預見未來不會對財務報表產生重大影響。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

3. Basis of Preparation of Financial Statements and Material Accounting Policy Information

3.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards issued by the HKICPA. For the purpose of preparation of the financial statements, information is considered material if such information is reasonably expected to influence decisions made by primary users.

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

3.2 Material accounting policy information

Revenue from contracts with customers

Information about the Council's accounting policies relating to contracts with customers is provided in Note 5.

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. 財務報表之編製基準及重大會計政策資料

3.1 財務報表之編製基準

財務報表乃根據香港會計師公會頒佈之香港財務報告準則而編製。就編製綜合財務報表而言，倘資料合理預期可影響主要使用者所作出之決定，則有關資料被視作重大。

除部份金融工具在每個報告期末以公允價值計量外，財務報表均以歷史成本基礎編制，如下文所載會計政策所述。

3.2 重大會計政策資料

來自客戶合約之收益

附註5提供了本局與客戶合約相關的會計政策的資訊。

政府補助

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

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

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

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

3. Basis of Preparation of Financial Statements and Material Accounting Policy Information (continued)

3.2 Material accounting policy information (continued)

Fixed assets

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

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

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

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

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

Impairment of fixed assets

At the end of each reporting period, the Council reviews the carrying amounts of its fixed assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the relevant asset is estimated in order to determine the extent of the impairment loss (if any).

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

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

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

固定資產

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

固定資產項目的折舊是以直線法在以下估計可使用年內沖銷其扣除估計殘值的成本計算：

租賃改良	尚餘租賃年期
傢具和設備	5年
電腦設備	5年

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

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

固定資產的減值

本局會於各報告期末檢討其使用年期有限的固定資產的賬面值，以確定該等資產有否出現減值損失跡象。倘出現任何有關跡象，會估計資產的可收回金額，以釐定減值損失(如有)的幅度。

倘若估計資產的可收回金額低於其賬面值，則資產的賬面值將調低至其可收回金額。減值損失乃即時於損益確認。

倘其後撥回減值損失，則有關資產的賬面值將增至重訂的估計可收回金額，惟增加後的賬面值不得超過假設該資產於過往年度並無確認減值損失時釐定的賬面值。減值損失撥回會即時於損益中確認。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

3. Basis of Preparation of Financial Statements and Material Accounting Policy Information (continued)

3.2 Material accounting policy information (continued)

Leases

Definition of a lease

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

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

The Council as a lessee

Leases of low-value assets

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

Cash and cash equivalents

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

Retirement benefit costs

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

Taxation

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

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

租賃

租賃之定義

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

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

本局作為承租人

低價值資產租

本局對低價值資產租賃應用確認豁免。低價值資產租賃之租賃付款在租期內按直線法或其他系統化基準確認為開支。

現金及現金等價物

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

退休福利成本

向定額退休福利計劃於僱員提供服務而使其享有供款時作為開支確認。

稅項

按照《稅務條例》第87條，本局獲豁免繳交香港利得稅。

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

3. Basis of Preparation of Financial Statements and Material Accounting Policy Information (continued)

3.2 Material accounting policy information (continued)

Provisions

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

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

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

Financial instruments

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

Financial assets and financial liabilities are initially measured at fair value except for accounts receivable arising from contracts with customers which are initially measured in accordance with HKFRS 15. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

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

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

撥備

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

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

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

金融工具

金融資產及金融負債乃於本局成為工具合約條文的訂約方時確認。

除與客戶之間的合約產生的應收賬款外(按照香港財務報告準則第15號進行初始計量)，金融資產及金融負債初步按公允價值計量，收購或發行金融資產及金融負債直接應佔的交易成本乃於初步確認時加入金融資產或金融負債的公允價值或自金融資產或金融負債的公允價值扣除。

實際利率法為計算有關期間金融資產或金融負債之攤銷成本及分配利息收入及利息費用之方法。實際利率乃於初步確認時按金融資產或金融負債之預計年期或適用的較短期間，準確貼現估計未來現金收入(包括所有構成實際利率不可或缺部份之已付或已收費用、交易成本及其他溢價或折讓)至賬面淨值之利率。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

3. Basis of Preparation of Financial Statements and Material Accounting Policy Information (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets

Classification and subsequent measurement of financial assets

Financial assets that meet the following conditions are subsequently measured at amortised cost:

- the financial asset is held within a business model whose objective is to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets that meet the following conditions are subsequently measured at fair value through other comprehensive income ("FVTOCI"):

- the financial asset is held within a business model whose objective is achieved by both selling and collecting contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All other financial assets are subsequently measured at financial assets at fair value through profit or loss.

(i) Amortised cost and interest income

Interest income is recognised using the effective interest method for financial assets measured subsequently at amortised cost. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset, except for financial assets that have subsequently become credit-impaired (see below). For financial assets that have subsequently become credit-impaired, interest income is recognised by applying the effective interest rate to the amortised cost of the financial asset from the next reporting period. If the credit risk on the credit-impaired financial instrument improves so that the financial asset is no longer credit-impaired, interest income is recognised by applying the effective interest rate to the gross carrying amount of the financial asset from the beginning of the reporting period following the determination that the asset is no longer credit impaired.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產

金融資產的分類和後續計量

滿足下列條件之金融資產於其後採用攤銷成本計量：

- 業務模式內所持有以收取合約現金流量之金融資產；及
- 合約條款令於特定日期產生之現金流量僅為支付本金及未償還本金之利息的金融資產。

滿足下列條件之金融資產於其後以公允價值計量且其變動計入其他全面收益(「以公允價值計量且其變動計入其他全面收益」)：

- 業務模式內所持有以同時收回合約現金流量及出售之金融資產；及
- 合約條款令於特定日期產生之現金流量僅為支付本金及未償還本金之利息的金融資產。

所有其他金融資產於其後透過損益按公允價值列賬。

(i) 攤銷成本和利息收入

就其後按攤銷成本計量金融資產而言，利息收入乃採用實際利率法進行確認。除其後發生信貸減值之金融資產外(見下文)，利息收入乃通過金融資產之賬面總值採用實際利率法計算。就其後信貸減值之金融資產，利息收入自下個報告期起通過金融資產的攤銷成本採用實際利率法進行確認。倘信貸減值之金融工具的信貸風險改善，使得金融資產不再信貸減值，則從確定該項資產不再信貸減值之後的報告期起，利息收入通過金融資產的賬面總值採用實際利率法進行確認。

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

3. Basis of Preparation of Financial Statements and Material Accounting Policy Information (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Classification and subsequent measurement of financial assets (continued)

- (ii) Equity instruments designated as at FVTOCI

Investments in equity instruments at FVTOCI are subsequently measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the investment revaluation reserve; and are not subject to impairment assessment. The cumulative gain or loss will not be reclassified to profit or loss on disposal of the equity investments, and will be transferred to accumulated surpluses/will continue to be held in the investment revaluation reserve.

Dividends from these investments in equity instruments are recognised in profit or loss when the Council's right to receive the dividends is established, unless the dividends clearly represent a recovery of part of the cost of the investment. Dividends are included in the "investment income" line item in profit or loss.

Impairment of financial assets

The Council performs impairment assessment under expected credit loss ("ECL") model on financial assets (including accounts and other receivables and bank deposits) which are subject to impairment under HKFRS 9. The amount of ECL is updated at each reporting date to reflect changes in credit risk since initial recognition.

Lifetime ECL represents the ECL that will result from all possible default events over the expected life of the relevant instrument. In contrast, 12-month ECL ("12m ECL") represents the portion of lifetime ECL that is expected to result from default events that are possible within 12 months after the reporting date. Assessment are done based on the Council's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current conditions at the reporting date as well as the forecast of future conditions.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產的分類和後續計量(續)

- (ii) 指定為以公允價值計量且其變動計入其他全面收益之權益投資

以公允價值計量且其變動計入其他全面收益之權益投資於其後按公允價值計量變化所產生的利得和損失計入其他全面收益，並累計至投資重估儲備中，並且不進行減值評估。累計利得或損失將不會重新分類至出售權益投資之損益，並將轉入累計盈餘／將繼續持有至投資重估儲備中。

當本局確認收取股息的權利時，該等權益工具投資的股息於損益中確認，除非股息明確表示收回部分投資成本。股息計入損益內「投資收入」項下。

金融資產減值

本局就按照香港財務報告準則第9號減值規定須予減值的金融資產(包括應收賬款及其他應收款、合約資產和銀行存款)按預期信貸損失模型進行減值評估。預期信貸損失的金額於各報告日期更新，以反映自初始確認後信貸風險的變化。

整個存續期內預期信貸損失指將相關工具的預期使用期內所有可能的違約事件產生之預期信貸損失。相反，12個月內預期信貸損失(「12個月內預期信貸損失」)將預期於報告日期後12個月內可能發生的違約事件導致之整個存續期內預期信貸損失部分。評估乃根據本局的歷史信貸損失經驗進行，並根據債務人特有的因素、一般經濟狀況以及對報告日期當前狀況的評估以及對未來狀況的預測作出調整。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

3. Basis of Preparation of Financial Statements and Material Accounting Policy Information (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

The Council always recognises lifetime ECL for accounts receivable. The ECL on these assets are assessed collectively based on shared credit risk characteristics by reference to the Council's internal credit ratings.

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

(i) Significant increase in credit risk

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

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

本局會經常就應收賬款確認整個存續期內預期信貸損失，該等資產的預期信貸損失參考本局內部信貸評級的共同信貸風險特徵進行集體評估。

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

(i) 信貸風險大幅增加

於評估信貸風險自初始確認以來有否大幅增加時，本局比較金融工具於報告日期出現違約的風險與該金融工具於初始確認日期出現違約的風險。作此評估時，本局會考慮合理並可支援的量化及質量資料，包括過往經驗及無需花費不必要成本或工作即可獲得的前瞻性資料。

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

3. Basis of Preparation of Financial Statements and Material Accounting Policy Information (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(i) Significant increase in credit risk (continued)

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

- an actual or expected significant deterioration in the financial instrument's external (if available) or internal credit rating;
- significant deterioration in external market indicators of credit risk, e.g. a significant increase in the credit spread, the credit default swap prices for the debtor;
- existing or forecast adverse changes in business, financial or economic conditions that are expected to cause a significant decrease in the debtor's ability to meet its debt obligations;
- an actual or expected significant deterioration in the operating results of the debtor;
- an actual or expected significant adverse change in the regulatory, economic, or technological environment of the debtor that results in a significant decrease in the debtor's ability to meet its debt obligations.

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

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

(i) 信貸風險大幅增加(續)

尤其是，評估信貸風險有否大幅增加時會考慮下列資料：

- 金融工具外界(如有)或內部信貸評級的實際或預期重大惡化；
- 信貸風險的外界市場指標的重大惡化，例如信貸息差大幅增加，債務人的信貸違約掉期價大幅上升；
- 業務、財務或經濟狀況的現有或預測不利變動，預期將導致債務人履行其債務責任的能力大幅下降；
- 債務人經營業績的實際或預期重大惡化；
- 債務人監管、經濟或技術環境的實際或預期重大不利變動，導致債務人履行其債務責任的能力大幅下降。

不論上述評估結果如何，本局推測自合約規定付款逾期30天初始確認起，信貸風險已顯著增加，除非本局擁有合理可支援的信息，證明並非如此。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

3. Basis of Preparation of Financial Statements and Material Accounting Policy Information (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(i) Significant increase in credit risk (continued)

Despite the foregoing, the Council assumes that the credit risk on a debt instrument has not increased significantly since initial recognition if the debt instrument is determined to have low credit risk at the reporting date. A debt instrument is determined to have low credit risk if i) it has a low risk of default, ii) the borrower has a strong capacity to meet its contractual cash flow obligations in the near term and iii) adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

The Council regularly monitors the effectiveness of the criteria used to identify whether there has been a significant increase in credit risk and revises them as appropriate to ensure that the criteria are capable of identifying significant increase in credit risk before the amount becomes past due.

(ii) Definition of default

For internal credit risk management, the Council considers an event of default occurs when information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors, including the Council, in full (without taking into account any collaterals held by the Council).

Irrespective of the above, the Council considers that default has occurred when a financial asset is more than 90 days past due unless the Council has reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

(i) 信貸風險大幅增加(續)

儘管有上述規定，但倘若於報告日確定金融工具的信貸風險較低，則本局假定自初始確認以來，該金融工具的信貸風險並未顯著增加。倘若 i) 金融工具具有低違約風險；ii) 借款人有較強的能力在短期內履行其合約現金流義務；iii) 長期經濟和商業狀況的不利變化可能但不一定會降低借款人履行其合約現金流義務的能力，則確定該金融工具具有低信貸風險。

本局定期監控確定信貸風險是否大幅增加之標準的有效性，並進行適時修訂，以確保標準能夠識別金額逾期前的信貸風險大幅增加。

(ii) 違約之定義

對於內部信貸風險管理，當內部或外部的信息表明債務人不太可能全額支付債權人，包括本局(不考慮本局持有的任何抵押物)，本局將視為發生違約事件。

不論上述分析如何，如果金融資產發生逾期超過90天，本局均認為已發生違約，除非本局有合理可支援的信息表明該等情況適用更加寬鬆的違約標準。

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

3. Basis of Preparation of Financial Statements and Material Accounting Policy Information (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(iii) Credit-impaired financial assets

A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired includes observable data about the following events:

- (a) significant financial difficulty of the issuer or the borrower;
- (b) a breach of contract, such as a default or past due event;
- (c) the lender(s) of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession(s) that the lender(s) would not otherwise consider;
- (d) it is becoming probable that the borrower will enter bankruptcy or other financial reorganisation; or
- (e) the disappearance of an active market for that financial asset because of financial difficulties.

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

(iii) 信貸減值之金融資產

倘發生一項或多項事件對於金融資產之預期未來現金流量產生不利影響，則該金融資產發生了信貸減值。信貸減值的證據包括下列事項之可觀察資料：

- (a) 發行方或債務人發生嚴重財務困難；
- (b) 違反合約條款，如違約或逾期事件等；
- (c) 債權人出於經濟或合約等方面因素的考慮，對發生財務困難的債務人作出讓步(而在其他情況下不會作此讓步)；
- (d) 借款人有可能破產或進行其他財務重組；或
- (e) 因財務困難導致金融資產無法在活躍市場繼續交易。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

3. Basis of Preparation of Financial Statements and Material Accounting Policy Information (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(iv) Write-off policy

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

(v) Measurement and recognition of ECL

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

Generally, the ECL is the difference between all contractual cash flows that are due to the Council in accordance with the contract and the cash flows that the Council expects to receive, discounted at the effective interest rate determined at initial recognition.

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

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

(iv) 注銷政策

當有信息表明交易對方處於嚴重的財務困境且沒有現實恢復前景時(例如:當交易對方已處於清盤或已進入破產程序,或當應收賬款金額已逾期2年時,取發生較早者),本局會注銷該金融資產。考慮到法律建議,在適當情況下,被注銷的金融資產仍可能在本局的追償程序下受到強制執行。注銷構成終止確認事件,日後收回的款項於損益中確認。

(v) 預期信貸損失的計量及確認

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

一般而言,預期信貸損失之估計乃本局根據合約應收的所有合約現金流量與本局預期收取的所有現金流量之間的差額,並按初始確認時釐定的實際利率貼現。

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

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

3. Basis of Preparation of Financial Statements and Material Accounting Policy Information (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Impairment of financial assets (continued)

(v) Measurement and recognition of ECL (continued)

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

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

The grouping is regularly reviewed by management to ensure the constituents of each category continue to share similar credit risk characteristics.

Interest income is calculated based on the gross carrying amount of the financial asset unless the financial asset is credit impaired, in which case interest income is calculated based on amortised cost of the financial asset.

The Council recognises an impairment gain or loss in profit or loss for all financial instruments by adjusting their carrying amount, with the exception of accounts receivable where the corresponding adjustment is recognised through a loss allowance account.

Derecognition of financial assets

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

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

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產減值(續)

(v) 預期信貸損失的計量及確認(續)

就集體評估而言，本局訂立組別時考慮以下特性：

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

管理層定期對分類組別進行檢討，以確保各組成部分繼續具有類似信貸風險特徵。

利息收入根據金融資產的賬面值總額計算，惟金融資產為信貸減值的情況除外，於此情況下，利息收入乃根據金融資產的攤銷成本計算。

本局透過調整金融工具的賬面值將其所有減值收益及損失於損益中確認，惟應收賬款相應的調整於損失撥備中確認。

金融資產的終止確認

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

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

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

3. Basis of Preparation of Financial Statements and Material Accounting Policy Information (continued)

3.2 Material accounting policy information (continued)

Financial instruments (continued)

Financial assets (continued)

Derecognition of financial assets (continued)

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

Financial liabilities and equity

Classification as debt or equity

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

Equity instruments

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

Financial liabilities

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

Derecognition of financial liabilities

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

3. 財務報表之編製基準及重大會計政策資料(續)

3.2 重大會計政策資料(續)

金融工具(續)

金融資產(續)

金融資產的終止確認(續)

於終止確認本局於初始確認時已選擇按公允價值計量且其變動計入其他全面收益的權益工具投資時，此前於投資重估儲備累積的累計盈虧不會重新分類至損益中，而是轉撥至累計溢利。

金融負債及權益工具

分類為負債或權益

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

權益工具

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

金融負債

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

金融負債的終止確認

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

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

4. Key Source of Estimation Uncertainty

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

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

Key source of estimation uncertainty

The following is the key assumption concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Provision of ECL of accounts receivable

The Council uses the collective basis in estimating ECL on accounts receivables. The provision rates are based on internal credit ratings as groupings of various debtors taking into consideration the Council's historical default rates and forward-looking information that is reasonable and supportable available without undue costs or effort. At every reporting date, the historical observed default rates are reassessed and changes in the forward-looking information are considered.

The provision of ECL is sensitive to changes in estimates. The accounts receivables and information about the ECL are disclosed in notes 12 and 18, respectively.

4. 估計不明朗因素的主要來源

採用本局會計政策中(如附註3所示)，要求管理層對不能顯而易見來自其他來源的資產和負債賬面值做出判斷、估計和假設。估計和相關假設是基於歷史經驗和視為相關的其他因素。實際結果可能與這些估計不同。

管理層會對這些估計及所涉及的假設進行持續評估。如果會計估計的修訂只對變更當期產生影響，該修訂會於變更當期確認。如果會計估計的修訂會對變更當期及未來期間產生影響，該修訂會於變更當期及未來期間予以確認。

估計不明朗因素的主要來源

以下為有關未來的主要假設及於報告期末估計不明朗因素的其他主要來源，可能導致對下一財政年度資產負債賬面值作出重大調整。

應收賬款的預期信貸損失準備

本局整體估計應收賬款的預期信貸損失，準備率以內部信貸評級為基礎，將不同債務人分組，同時會考慮本局的以往違約率以及在無需花費不必要成本或工作下可獲得之合理並可支援的前瞻性信息。於每個報告日，重新評估以往觀察到的違約率，並考慮前瞻性信息的變化。

預期信貸損失準備易受估計變動所影響。應收賬款及有關預期信貸損失的信息分別載於附註12和附註18。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

5. Revenue

(i) Disaggregation of revenue from contracts with customers

Type of services	服務類型	2024 HK\$ 港幣	2023 HK\$ 港幣
Accreditation services fees	評審服務費	61,705,819	64,803,722
Advisory services fees	諮詢服務費	7,931,795	12,561,842
Consultancy services fees	顧問服務費	7,265,075	11,601,980
Qualifications and other assessment fees	資歷及其他評估費	22,898,282	21,620,660
Qualifications registry fees	資歷名冊費	4,689,424	4,553,897
Total	總額	104,490,395	115,142,101

Timing of revenue recognition	收益確認時點	2024 HK\$ 港幣	2023 HK\$ 港幣
At a point in time	於時間點	30,163,357	33,222,640
Overtime	於時間段	74,327,038	81,919,461
Total	總額	104,490,395	115,142,101

Performance obligations for revenue from contracts with customers

Revenue from accreditation services is recognised over time using input method.

Revenue from advisory services is recognised over time using input method.

Revenue from consultancy services and qualifications and other assessment services are recognised at a point in time when the customer obtains the control of the services.

Revenue from qualifications registry services is recognised over the contract period when the relevant services are provided by the Council.

(ii) Transaction price allocated to the remaining performance obligation for contracts with customers

The transaction prices allocated to the remaining unsatisfied performance obligations as at 31 March 2024 are HK\$27,687,706 (2023: HK\$23,420,950) and the expected timing of recognising revenue is within one year.

5. 收益

(i) 來自與客戶簽訂合約的收益類別

來自與客戶簽訂合約的收益履約義務

採用輸入法於相應時段確認的評審服務收益。

採用輸入法於相應時段確認的諮詢服務收益。

於客戶獲得對服務的控制時確認的顧問及資歷和其他評估服務收益。

於本局提供相關服務的合約期間確認的資歷名冊服務收益。

(ii) 分配至與客戶簽訂合約剩餘履約義務的交易價格

於二零二四年三月三十一日，分配至剩餘未履行義務的交易價格為港幣27,687,706元(二零二三年：港幣23,420,950元)，預期確認收入的時間為一年內。

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

6. Investment Income

		2024 HK\$ 港幣	2023 HK\$ 港幣
Bank interest income	銀行利息收入	6,210,047	2,453,516
Interest income arising from debt instruments	債務工具利息收入	1,405,276	1,681,850
Dividend income from equity instruments	權益工具股息收益	497,250	489,600
		8,112,573	4,624,966

6. 投資收入

7. Other Income

		2024 HK\$ 港幣	2023 HK\$ 港幣
Review of non-QF Accreditation	非資歷評估服務審閱費	15,610	2,951
Miscellaneous income	其他收入	617	289,876
		16,227	292,827

7. 其他收入

8. Surplus for the Year

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

		2024 HK\$ 港幣	2023 HK\$ 港幣
Staff costs	員工成本		
– Salaries, wages and other benefits	– 薪金、工資及其他福利	63,486,721	59,532,809
– Contributions to Mandatory Provident Funds	– 強制性公積金供款	1,515,933	1,468,784
		65,002,654	61,001,593
Auditor's remuneration	核數師酬金	201,024	195,850
Depreciation	折舊	1,338,246	1,843,903
Expense relating to leases of low-value assets (Note)	與低價值資產租賃有關的支出 (附註)	12	12

8. 本年度盈餘

本年度盈餘已扣除(計入):

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

附註：於兩年度內，本局為其營運租賃辦公室。租賃合同的固定期限為5年並於所有條款進行重新協商之時享有續租權。本局選擇不就該等經營租賃承擔確認任何租賃負債或使用權資產，乃由於該等低價值資產對財務報表影響不重大。

9. Taxation

No provision for Hong Kong Profits Tax had been made in these financial statements as the Council is exempted from taxation pursuant to section 87 of the Inland Revenue Ordinance.

9. 稅項

按照《香港稅務條例》第87條，本局獲豁免繳稅，因此毋須在財務報表計提香港利得稅。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

10. Fixed Assets

10. 固定資產

		Leasehold improvements 租賃改良 HK\$ 港幣	Furniture and equipment 傢具和設備 HK\$ 港幣	Computer equipment 電腦設備 HK\$ 港幣	Total 總額 HK\$ 港幣
COST	成本				
At 1 April 2022	於二零二二年四月一日	31,083,553	7,143,450	16,741,550	54,968,553
Additions	添置	–	–	2,159,660	2,159,660
Disposals	處置	–	(366,220)	–	(366,220)
At 31 March 2023	於二零二三年 三月三十一日	31,083,553	6,777,230	18,901,210	56,761,993
Additions	添置	–	637,230	937,296	1,574,526
Disposals	處置	–	(47,324)	–	(47,324)
At 31 March 2024	於二零二四年 三月三十一日	31,083,553	7,367,136	19,838,506	58,289,195
ACCUMULATED DEPRECIATION	累計折舊				
At 1 April 2022	於二零二二年四月一日	31,083,553	6,885,451	14,357,615	52,326,619
Charge for the year	本年度折舊	–	100,133	1,743,770	1,843,903
Eliminated on disposal	因處置撇銷	–	(366,220)	–	(366,220)
At 31 March 2023	於二零二三年 三月三十一日	31,083,553	6,619,364	16,101,385	53,804,302
Charge for the year	本年度折舊	–	225,345	1,112,901	1,338,246
Eliminated on disposal	因處置撇銷	–	(47,324)	–	(47,324)
At 31 March 2024	於二零二四年 三月三十一日	31,083,553	6,797,385	17,214,286	55,095,224
NET BOOK VALUE	賬面淨值				
At 31 March 2024	於二零二四年 三月三十一日	–	569,751	2,624,220	3,193,971
At 31 March 2023	於二零二三年 三月三十一日	–	157,866	2,799,825	2,957,691

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

11. Investments

11. 投資

		2024 HK\$ 港幣	2023 HK\$ 港幣
Debt instruments – financial assets at amortised costs	債務工具 — 按攤銷成本計量之金融資產	60,659,152	68,655,027
Investments in equity instruments at FVTOCI	以公允價值計量且其變動計入其他全面收益之權益工具投資	12,813,750	15,743,700
		73,472,902	84,398,727
Analysed as:	分析為：		
Non-current	非流動	73,472,902	76,547,747
Current	流動	–	7,850,980
		73,472,902	84,398,727
Fair value of financial assets at amortised costs	按攤銷成本計量之金融資產的公允價值	52,390,082	59,943,968

12. Accounts and Other Receivables

12. 應收賬款和其他應收款

		2024 HK\$ 港幣	2023 HK\$ 港幣
Accounts receivable	應收賬款	13,661,860	14,329,342
Other receivables	其他應收款	1,148,257	666,648
Interest receivable	應收利息	2,548,493	1,563,530
Deposits	按金	433,800	434,900
Prepayments	預付款	1,540,371	1,507,952
		19,332,781	18,502,372

As at 1 April 2022, accounts receivable from contracts with customers amounted to HK\$20,916,674.

As at 31 March 2024, included in the Council's accounts receivable balance are debtors with aggregate carrying amount of HK\$5,600,368 (2023: HK\$4,759,948) which are past due as at the reporting date. Out of the past due balances, HK\$720,000 (2023: HK\$nil) has been past due 90 days or more and is not considered as in default by considering the background of the debtors, subsequent settlement, historical payment arrangement and credit standing of these accounts receivable.

Details of impairment assessment as at 31 March 2024 are set out in note 18.

於二零二二年四月一日，來自與客戶簽訂合約的應收賬款為港幣20,916,674元。

於二零二四年三月三十一日，本局應收賬款餘額中包括債務人截至報告日逾期未付賬款總額為港幣5,600,368元(二零二三年：港幣4,759,948元)。在過去的到期餘額中，港幣720,000元(二零二三年：港幣零元)已經逾期超過90天或以上，考慮到債務人的背景、後續結算、以往付款安排和這些應收賬款的信貸狀況，不被視為違約。

截至二零二四年三月三十一日的減值評估詳情見附註18。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

13. Bank Deposits and Cash

13. 銀行存款及現金

		2024 HK\$ 港幣	2023 HK\$ 港幣
Deposits with banks	銀行定期存款	163,573,890	128,094,346
Cash at bank and other financial institutions and in hand	現金及銀行或其他財務機構存款 和在手	8,503,771	13,850,243
Bank deposits and cash in the statement of financial position	財務報表所示的銀行存款及現金	172,077,661	141,944,589
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	(153,344,235)	(117,942,107)
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	18,733,426	24,002,482

14. Deferred Government Grants

14. 遞延政府補助

		2024 HK\$ 港幣	2023 HK\$ 港幣
Balance as at 1 April	於四月一日的結餘	97,320	831,669
Recognised as income during the year	年內已確認為收入	(97,320)	(734,349)
Balance as at 31 March	於三月三十一日的結餘	-	97,320
Less: Amount shown under current liabilities	減：流動負債項下所包括的金額	-	(97,320)
Amount shown under non-current liabilities	非流動負債項下所包括的金額	-	-

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

補助用於支付質素提升支援計劃項目的成本。

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

15. Contract Liabilities

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

		2024 HK\$ 港幣	2023 HK\$ 港幣
Accreditation services fees	評審服務費	15,454,247	13,537,607
Consultancy services fees	顧問服務費	1,381,350	733,500
Qualifications assessment fees	資歷評估費	5,091,172	4,612,909
Qualifications registry fees	資歷名冊費	5,577,542	4,188,932
		27,504,311	23,072,948

As at 1 April 2022, contract liabilities amounted to HK\$21,618,010.

本局之合約負債分析如下：

於二零二二年四月一日，合約負債金額為港幣21,618,010元。

		2024 HK\$ 港幣	2023 HK\$ 港幣
Revenue recognised that was included in the contract liabilities balance at the beginning of the year	計入年初合同負債的餘額確認收入	20,495,667	19,003,827

16. Provision For Staff Gratuities

		2024 HK\$ 港幣	2023 HK\$ 港幣
Balance as at 1 April	於四月一日結餘	6,008,203	6,582,776
Provision made	提撥準備	5,257,799	4,828,653
Provision utilised	已用準備	(3,989,615)	(5,403,226)
Balance as at 31 March	於三月三十一日結餘	7,276,387	6,008,203
Less: Amount shown under current liabilities	減：流動負債項下所包括的金額	(5,307,837)	(2,834,713)
Amount shown under non-current liabilities	非流動負債項下所包括的金額	1,968,550	3,173,490

16. 員工約滿酬金準備

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四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.

18. Financial Instruments

Categories of financial instruments

		2024 HK\$ 港幣	2023 HK\$ 港幣
Financial assets	金融資產		
Financial assets at amortised cost	按攤銷成本計量的金融資產	250,529,223	227,594,036
Equity instruments at FVTOCI	公允價值計量且其變動計入 其他全面收益的權益工具	12,813,750	15,743,700
		263,342,973	243,337,736
Financial liabilities	金融負債		
Amortised cost	已攤銷成本	2,583,004	1,802,873

Financial risk management objectives and policies

The Council's major financial instruments include debt instruments classified as financial assets at amortised cost, accounts and other receivables, bank deposits and cash and other payables. Details of these financial instruments are disclosed in the respective notes. The risks associated with these financial instruments include market risk (currency risk), credit risk and liquidity risk. The policies on how to mitigate these risks are set out below. The management manages and monitors these exposures to ensure appropriate measures are implemented on a timely and effective manner.

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。

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

18. 金融工具

金融工具的類別

		2024 HK\$ 港幣	2023 HK\$ 港幣
Financial assets	金融資產		
Financial assets at amortised cost	按攤銷成本計量的金融資產	250,529,223	227,594,036
Equity instruments at FVTOCI	公允價值計量且其變動計入 其他全面收益的權益工具	12,813,750	15,743,700
		263,342,973	243,337,736
Financial liabilities	金融負債		
Amortised cost	已攤銷成本	2,583,004	1,802,873

財務風險管理目標及政策

本局的主要金融工具包括分類為按攤銷成本計量的金融資產的債務工具、應收賬款及其他應收款項、銀行存款及現金及其他應付款項。該等金融工具的詳情於各相關附註披露。與該等金融工具有關的風險包括市場風險（外幣風險）、信貸風險及流動資金風險。有關如何降低該等風險的政策列載如下。管理層管理及監控該等風險，以確保可及時和有效地採取適當措施。

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

18. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

Market risk

Currency risk

The Council has the foreign currency denominated debt instruments classifies as financial assets at amortised cost, which expose the Council to foreign currency risk. The Council currently does not have a foreign currency hedging policy. However, the management monitors foreign exchange exposure should the need arise.

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

		Assets 資產	
		2024 HK\$ 港幣	2023 HK\$ 港幣
United States dollars ("USD")	美元	74,522,346	72,819,878

Sensitivity analysis

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

Credit risk and impairment assessment

The Council's maximum exposure to credit risk which will cause a financial loss to the Council due to failure to discharge an obligation by the counterparties is arising from the carrying amount of the respective recognised financial assets as stated in the statement of financial position.

18. 金融工具 (續)

財務風險管理目標及政策 (續)

市場風險

外幣風險

由於本局擁有以外幣計價的分類為按攤銷成本計量金融資產的債務工具，因而面對外匯風險。雖然本局目前沒有外匯對沖政策。但有需要時，管理層會對外匯風險密切監督。

報告期末，本局以外幣計價的貨幣資產賬面值如下：

		Assets 資產	
		2024 HK\$ 港幣	2023 HK\$ 港幣
United States dollars ("USD")	美元	74,522,346	72,819,878

敏感度分析

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

信貸風險與減值評估

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

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財務報表附註

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

18. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

Credit risk and impairment assessment (continued)

Accounts receivable arising from contracts with customers

In order to minimise the credit risk, the management of the Council has delegated a team responsible for determination of credit limits, credit approvals and other monitoring procedures over the customers to ensure that follow-up action is taken to recover overdue debts. The Council performs impairment assessment under ECL model on trade receivables collectively. The trade receivables are grouped based on shared credit risk characteristics by reference to the Council's internal credit ratings. In this regard, the management of the Council consider that the Council's credit risk is significantly reduced.

The Council's exposure to credit risk is influenced mainly by the individual characteristics of each customer. At the end of the reporting period, the Council had a certain concentration of credit risk as 35% and 72% (2023: 35% and 80%) of the total accounts receivable that were due from the largest customer and the five largest customers respectively.

Other receivables and bank deposits

The credit risks on other receivables are insignificant as the management of the Council periodically monitors the balances to ensure that the counterparties are viable to settle the debts.

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

Debt instruments at amortised cost

The Council only invests in debt instruments with low credit risk. The Council's debt instruments at amortised cost mainly comprise of bond issued by listed companies that are graded in the top investment grade as per globally understood definitions and therefore are considered to be low credit risk investment. The management of the Council therefore considered the credit risks are insignificant.

18. 金融工具 (續)

財務風險管理目標及政策 (續)

信貸風險與減值評估 (續)

來自與客戶簽訂合約的應收賬款

為盡量降低信貸風險，本局管理層已委任團隊負責制定有關客戶的信貸額度、信貸批核及其他監察程序，確保採取跟進措施以收回逾期債項。本局對預期信貸損失模式下的應收賬款進行集體減值評估。應收賬款按照參考本局內部信貸評級的共同信貸風險特徵進行分組。就此而言，本局管理層認為本局的信貸風險已大幅降低。

本局面臨的信貸風險主要受到每名客戶的狀況影響。於報告期末，本局存在集中信貸風險，最大客戶和五大客戶分別佔應收賬款總額的35%及72% (二零二三年：35%及80%)。

其他應收賬款及銀行存款

其他應收款項的信貸風險並不重大，因為本局管理層定期監測餘額，以確保交易對手有能力清償債務。

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

按攤銷成本計量之債務工具

本局僅投資於信貸風險較低的債務工具。本局按攤銷成本計量之債務工具主要由上市公司發行的債券組成，該等債券按照全球公認的定義被評為最高投資級別，因此被視為低信貸風險投資。因此，本局管理層認為此等信貸風險並不重大。

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

18. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

Credit risk and impairment assessment (continued)

Debt instruments at amortised cost (continued)

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

Internal credit rating 內部信貸評級	Description 說明	Accounts receivable 應收賬款	Other financial assets 其他金融資產
Low risk 低風險	Debtor always settle in full on time or sometimes repays after due dates and with no history of default 債務人總是按時全額還款，或有時於到期日後還款，沒有違約記錄	Lifetime ECL – not credit-impaired 整個存續期內預期信貸損失 – 信貸未減值	12m ECL 12個月內預期信貸損失
High risk 高風險	There have been significant increases in credit risk since initial recognition through information developed internally 自依據內部信息初始確認以來，信貸風險顯著增加	Lifetime ECL – not credit-impaired 整個存續期內預期信貸損失 – 信貸未減值	Lifetime ECL – not credit-impaired 整個存續期內預期信貸損失 – 信貸未減值
Loss 損失	There is evidence indicating the asset is credit-impaired 有證據表明該資產信貸已減值	Lifetime ECL – credit-impaired 整個存續期內預期信貸損失 – 信貸已減值	Lifetime ECL – credit-impaired 整個存續期內預期信貸損失 – 信貸已減值
Write-off 注銷	There is evidence indicating that the debtor is in severe financial difficulty and the Council has no realistic prospect of recovery 有證據表明債務人有嚴重的財政困難，本局實際預期其不可收回	Amount is written off 金額已注銷	Amount is written off 金額已注銷

18. 金融工具 (續)

財務風險管理目標及政策 (續)

信貸風險與減值評估 (續)

按攤銷成本計量之債務工具 (續)

本局內部信貸風險等級評估包括以下類別：

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

18. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

Credit risk and impairment assessment (continued)

Debt instruments at amortised cost (continued)

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

18. 金融工具 (續)

財務風險管理目標及政策 (續)

信貸風險與減值評估 (續)

按攤銷成本計量之債務工具 (續)

下表詳列本局依據預期信貸損失評估的金融資產的信貸風險承擔：

	Notes	Internal credit rating	12-month or lifetime ECL	Gross carrying amount	
	附註	內部信貸評級	12個月內預期信貸損失或整個存續期內預期信貸損失	賬面總額	
				2024 HK\$ 港幣	2023 HK\$ 港幣
Financial assets at amortised cost					
按攤銷成本計量的金融資產					
Accounts receivables	12	Low risk	Lifetime ECL (collective assessment)	13,661,860	14,329,342
應收賬款		低風險	整個存續期內預期信貸損失 (整體評估)		
Other receivables and deposits	12	Low risk	12m ECL	4,130,549	2,665,078
其他應收款和按金		低風險	12個月內預期信貸損失		
Debt instruments classified as financial assets at amortised costs	11	Low risk	12m ECL	60,659,152	68,655,027
分類為按攤銷成本計量金融資產的債務工具		低風險	12個月內預期信貸損失		
Bank deposits	13	Low risk	12m ECL	172,067,598	141,928,723
銀行存款		低風險	12個月內預期信貸損失		

For the year ended 31 March 2024 截至二零二四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.

Fair value measurements of financial instruments

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

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

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

Financial assets 金融資產	Fair value as at 公允價值於		Fair value hierarchy 公允價值層級	Valuation technique and key input 估值方法及主要輸入數據
	2024 HK\$ 港幣	2023 HK\$ 港幣		
Equity instruments at FVTOCI 以公允價值計量且其變動計入其他全面收益的權益工具	12,813,750	15,743,700	Level 1 第一層	Quoted bid price in an active market 活躍市場所報買入價

There were no transfers in different levels of the fair value hierarchy during the years ended 31 March 2024 and 2023.

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流量之差額為不重大，因此，沒有再進一步的分析呈列。

金融工具的公允價值計量

此附註披露本局如何釐定各類金融資產的公允價值。

- (i) 按經常性基準以公允價值計量的本局金融資產

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

截至二零二四及二零二三年三月三十一日止年度，並無不同公允價值層級之間的相互轉換。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

18. Financial Instruments (continued)

Financial risk management objectives and policies (continued)

Fair value measurements of financial instruments (continued)

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

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

		2024		2023	
		Carrying amount 賬面值 HK\$ 港幣	Fair value 公允價值 HK\$ 港幣	Carrying amount 賬面值 HK\$ 港幣	Fair value 公允價值 HK\$ 港幣
Debt instruments	債務工具	60,659,152	52,390,082	68,655,027	59,943,968

19. Related Party Transactions

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

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

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

(i) Honorarium to Council members in the capacity of

		2024	2023
		HK\$ 港幣	HK\$ 港幣
Non-local Council members	非本地成員	260,000	260,000

Local Council members are not remunerated.

18. 金融工具(續)

財務風險管理目標及政策(續)

金融工具的公允價值計量(續)

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

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

19. 關聯方交易

所有與本局董事會成員、關鍵管理人員和香港政府有利益的機構進行的評審活動交易均屬正常業務運作,並已按照本局的費用徵收政策及條例訂明的費用一覽表徵收費用。

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

除本財務報表所披露的交易和結餘外,本局還有以下關聯方交易:

(i) 本局成員以下職分所收取酬金

本局董事會本地成員並不收取酬金。

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

19. Related Party Transactions (continued)

(ii) Key management personnel remuneration

		2024 HK\$ 港幣	2023 HK\$ 港幣
Salaries and other emoluments	薪金及其他酬金	7,250,662	8,300,849
Retirement scheme contributions	退休計劃供款	54,000	54,000
		7,304,662	8,354,849

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

- (iii) During the year ended 31 March 2024, approximately 20% (2023: 24%) of the Council's total income are derived from services provided to the HKSAR Government, and approximately 11% (2023: 12%) of it are derived from services provided to other government-related entities. All the services are conducted in the normal course of business and in accordance with the Council's fee charging policy and fee schedule as prescribed by the Ordinance.
- (iv) Effective from 1 September 2011, the Council has entered into a lease with the HKSAR Government and rented a vacant school premises in Siu Sai Wan Estate, Chai Wan, Hong Kong at a charge of \$1 per month as its office.
- (v) During the year ended 31 March 2024, the HKSAR Government also provided funding support of HK\$4,700,000 (2023: HK\$4,700,000) for the daily maintenance and regular upgrading of the QR.

19. 關聯方交易 (續)

(ii) 關鍵管理人員酬金

關鍵管理人員包括總幹事、副總幹事(學術)和副總幹事(職業專才教育)。

- (iii) 截至二零二四年三月三十一日止年度，在本局的總收入中，約20%(二零二三年：24%)來自向政府提供服務，約11%(二零二三年：12%)來自向其他政府相關實體提供服務。所有服務均屬正常業務運作，並已按照本局的費用徵收政策及條例訂明的費用一覽表徵收費用。
- (iv) 由二零一一年九月一日起，本局與香港政府簽訂了一項租賃協議，以每月港幣1元向政府租用香港柴灣小西灣邨一所空置學校校舍作為辦公室。
- (v) 截至二零二四年三月三十一日止年度，香港政府就日常運作和定期資產名冊升級提供了港幣4,700,000元(二零二三年：港幣4,700,000元)。

ANALYSIS OF EXPENDITURE

支出分析

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

		2024 HK\$ 港幣	2023 HK\$ 港幣
Salaries	薪金	56,776,622	53,036,836
Allowances and other staff costs	津貼及其他員工成本	8,226,032	7,964,757
		65,002,654	61,001,593
ADMINISTRATIVE EXPENSES	行政費用		
Auditor's remuneration	核數師酬金	201,024	195,850
Bank charges	銀行手續費	23,907	11,736
Cleaning	清潔費	512,718	587,046
Community relations	社區關係	22,889	27,210
Consultancy fees	顧問費	1,018,550	400,105
Depreciation	折舊	1,338,246	1,843,903
Foreign exchange loss	匯兌損失	152,286	28,925
Incidental expenses	雜項支出	940	121,350
Insurance	保險費	439,916	296,875
Legal advisory fees	法律諮詢費	1,015,110	84,500
Membership fee	會員費	72,331	97,977
Overseas visits and conferences	海外出訪和會議	181,445	17,608
Periodicals, newspapers and books	期刊、報紙和書本	1,611	30
Photocopying	影印費	48,468	33,235
Postage	郵費	60,209	47,947
Printing	印刷費	76,100	68,000
Publicity	宣傳費	672,518	675,509
Recruitment and training	招聘及培訓	71,900	160,450
Rent and rates	租金和差餉	431,637	402,888
Repairs and maintenance	維修及保養費	1,656,165	824,243
Securities transaction charges	證券買賣費用	2,486	13,227
Security	保安費	371,301	378,668
Stationery and consumables	文具和消耗品	281,405	368,023
Telephone and facsimile	電話和傳真費用	307,215	597,196
Tools and equipment	工具和設備	4,237,031	4,207,885
Transport and travelling	交通費	125,684	77,952
Utilities	水、電費	282,913	271,217
Work related research	工作相關調研	79,658	80,000
		13,685,663	11,919,555

For the year ended 31 March 2024 截至二零二四年三月三十一日止年度

		2024 HK\$ 港幣	2023 HK\$ 港幣
DIRECT ACCREDITATION/CONSULTANCY COSTS	直接評審／顧問成本		
Accreditation costs	評審成本	8,126,494	6,074,997
Consulting costs	顧問成本	4,684,106	3,118,276
Qualifications Register costs	資歷名冊成本	3,532,547	2,795,109
Others	其他	4,103,346	1,148,121
		20,446,493	13,136,503
COUNCIL MEETING AND COMMITTEE EXPENSES	本局會議及委員會支出		
Air passages	機票	404,145	173,626
Honorarium payments	酬金付款	260,000	260,000
Hotel accommodation	酒店住宿費	70,114	35,715
Working lunches and dinners	公務午飯和晚飯支出	303,697	2,303
Subsistence allowance	零用金	24,050	2,600
Transport and miscellaneous expenses	交通費和雜費	85,316	68,803
		1,147,322	543,047
TOTAL EXPENDITURE	支出總額	100,282,132	86,600,698

APPENDIX

附錄

Terms of Reference of Committees

Qualifications and Accreditation Committee (QAC)

Terms of Reference

- (a) To consider and make recommendations to the Council on accreditation policies, standards and procedures relevant to the Hong Kong Council for Accreditation of Academic and Vocational Qualification's (HKCAAVQ) statutory role as the Accreditation Authority under the Qualifications Framework and those relevant to non-QF related accreditation/quality assurance services.
- (b) To consider and make recommendations to the Council on policies and procedures for maintaining the Qualifications Register (QR) in fulfilment of HKCAAVQ's statutory role as the QR Authority.
- (c) To consider and make recommendations to the Council on policies, criteria and procedures for undertaking assessments in regard to:
 - Non-local courses
 - Continuing Education Fund (CEF) reimbursable courses
 - Continuing Professional Development (CPD) courses
 - Individual qualifications
 - Any other relevant activities
- (d) To consider and advise the Council on any other matters concerning or affecting HKCAAVQ's accreditation, assessment and consulting services.
- (e) To make recommendations to the Council on such matters within QAC's remit as they arise

Finance Committee (FC)

Terms of Reference

- (a) To consider and recommend, for the Council's approval, the annual budget of the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ), including any subsequent adjustments thereof.
- (b) To consider the medium and long-term financial plans of HKCAAVQ.
- (c) To keep under review the financial position of HKCAAVQ, including its return on investment and fee charging policy, and make recommendations to the Council as appropriate.
- (d) To receive, consider and recommend for the Council's approval the audited financial statements.

常設委員會職權範圍

資歷及評審委員會

職權範圍

- (a) 研究評審政策、標準及程序，並向香港學術及職業資歷評審局（評審局）大會提出建議，以履行評審局作為資歷架構下評審當局的法定職能，及評審局的其他評審／質素保證服務。
- (b) 研究有關管理資歷名冊的政策及程序，並向評審局大會提出建議，以履行評審局作為資歷名冊當局的法定職能。
- (c) 研究及審批下列評核服務的政策、準則及程序，並向評審局大會提出建議：
 - 非本地課程評核
 - 持續進修基金課程評核
 - 持續專業培訓計劃的課程評核
 - 個人學歷評估
 - 其他相關工作
- (d) 就任何其他有關或影響評審局評審、評核及顧問服務的事宜進行研究及向評審局大會提出建議。
- (e) 在資歷及評審委員會職權範圍內，就其他相關事宜向評審局大會提交建議。

財務委員會

職權範圍

- (a) 商討香港學術及職業資歷評審局（評審局）的年度預算，包括隨後的調整，並提交評審局大會通過。
- (b) 研究評審局的中期和長期財務計劃。
- (c) 適時檢討評審局的財務狀況，包括投資回報及收費政策，並向評審局大會提出建議。
- (d) 收取、商討及對核數師審核的財務報表提出建議，並提交評審局大會通過。

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| <p>(e) To recommend, for the Council's approval, the appointment of Auditors.</p> <p>(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.</p> <p>(g) To periodically review internal controls of HKCAAVQ as they relate to financial and accounting matters.</p> <p>(h) To make recommendations to the Council on such matters within FC's remit as they arise.</p> | <p>(e) 對核數師的委任提出建議，並提交評審局大會通過。</p> <p>(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。</p> <p>(g) 定期檢討評審局的財務及會計相關的內部監控。</p> <p>(h) 在財務委員會職權範圍內，就其他相關事宜向評審局大會提出建議。</p> |
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Personnel and Administration Committee (PAC)

Terms of Reference

- (a) To keep under review the staffing structure of the Secretariat.
- (b) To monitor human resources policies and practices of the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) and to recommend changes when necessary, paying particular attention to staff development and training, the remuneration package and matters of staff welfare.
- (c) To consider adjustments to the staff salary based on the outcomes of the annual performance appraisal and development review.
- (d) To keep under review the administrative matters and efficiency of the Secretariat.
- (e) To make recommendations to the Council on such matters within PAC's remit as they arise.

Business Development Committee (BDC)

Terms of Reference

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

人事及行政委員會

職權範圍

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

業務發展委員會

職權範圍

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

APPENDIX

附錄

Risk Management Committee (RMC)

Terms of Reference

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

風險監督委員會

職權範圍

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

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