



**Hong Kong Examinations and
Assessment Authority**
香港考試及評核局

31 August 2016

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Independent auditor's report to the Council of Hong Kong Examinations and Assessment Authority

We have audited the financial statements of the Hong Kong Examinations and Assessment Authority (the "Authority") set out on pages 3 to 22, which comprise the balance sheet as at 31 August 2016, the statement of comprehensive income, the statement of changes in reserves and the cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

The Authority's responsibility for the financial statements

The Authority is responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and for such internal control as the members of the Council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. This report is made solely to you, as a body, in accordance with section 11 of the Hong Kong Examinations and Assessment Authority Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Authority, as well as evaluating the overall presentation of the financial statements.

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



Independent auditor's report to the Council of Hong Kong Examinations and Assessment Authority (continued)

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Authority as at 31 August 2016 and of the Authority's financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

A handwritten signature in black ink, appearing to be 'J. K. Lee'.

Certified Public Accountants

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10 Chater Road
Central, Hong Kong

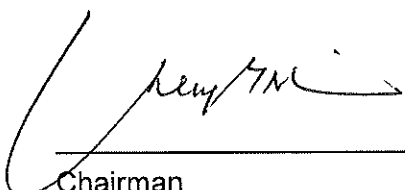
14 DEC 2016

Balance sheet at 31 August 2016

(Expressed in Hong Kong dollars)

	Note	2016	2015
Non-current assets			
Fixed assets	3	\$ 49,211,487	\$ 48,310,717
Current assets			
Inventories	4	\$ 1,333,031	\$ 1,293,347
Prepayments, sundry deposits and receivables	5	15,904,962	29,808,880
Cash and bank deposits	6	331,501,262	340,908,352
		\$ 348,739,255	\$ 372,010,579
Current liabilities			
Accounts payable and accruals		\$ 149,293,833	\$ 157,320,713
Receipts in advance	7	18,445,185	361,433
Deferred government grants	8(a)	5,355,416	15,238,602
		173,094,434	172,920,748
Net current assets		\$ 175,644,821	\$ 199,089,831
Total assets less current liabilities		\$ 224,856,308	\$ 247,400,548
Non-current liabilities			
Accounts payable and accruals		\$ 10,684,184	\$ 8,169,853
Deferred government grants	8(a)	2,772,307	8,127,723
		13,456,491	16,297,576
Net assets		\$ 211,399,817	\$ 231,102,972
Representing:			
Accumulated surplus		\$ 211,399,817	\$ 231,102,972

Approved and authorised for issue on behalf of the Hong Kong Examinations and Assessment Authority


Chairman
Hong Kong, 14 DEC 2016

The notes on pages 7 to 22 form part of these financial statements.

Statement of comprehensive income for the year ended 31 August 2016

(Expressed in Hong Kong dollars)

	Note	2016	2015
Income			
Hong Kong Diploma of Secondary Education Examination		\$ 198,076,610	\$ 211,274,499
International and professional and other local examinations		98,446,196	91,865,531
Basic Competency Assessment		58,992,000	82,690,000
Sale of publications		14,543,145	14,315,959
Government grants	8(a)	21,851,889	28,728,482
Interest income		2,330,384	3,251,688
Sundry income		14,504,758	15,340,178
		<u>\$ 408,744,982</u>	<u>\$ 447,466,337</u>
Expenditure			
Staff costs	10(a)	\$ 216,157,888	\$ 219,475,938
Examination personnel expenses		84,157,345	93,424,375
Administrative and other operating expenses		102,886,068	112,566,989
Depreciation		25,246,836	28,145,132
		<u>428,448,137</u>	<u>453,612,434</u>
Deficit and total comprehensive income for the year	10	<u>\$ (19,703,155)</u>	<u>\$ (6,146,097)</u>

The notes on pages 7 to 22 form part of these financial statements.

**Statement of changes in reserves
for the year ended 31 August 2016**
(Expressed in Hong Kong dollars)

	<i>Accumulated surplus</i>
At 1 September 2014	\$ 237,249,069
Deficit and total comprehensive income for the year	<u>(6,146,097)</u>
At 31 August 2015	<u>\$ 231,102,972</u>
At 1 September 2015	\$ 231,102,972
Deficit and total comprehensive income for the year	<u>(19,703,155)</u>
At 31 August 2016	<u>\$ 211,399,817</u>

The notes on pages 7 to 22 form part of these financial statements.

Cash flow statement

for the year ended 31 August 2016

(Expressed in Hong Kong dollars)

	Note	2016	2015
Operating activities			
Deficit for the year		\$ (19,703,155)	\$ (6,146,097)
Adjustments for:			
Depreciation		25,246,836	28,145,132
Interest income		(2,330,384)	(3,251,688)
(Gain)/loss on disposal of fixed assets		(16,009)	648,486
Operating surplus before changes in working capital		\$ 3,197,288	\$ 19,395,833
Increase in inventories		(39,684)	(268,516)
Decrease in prepayments, sundry deposits and receivables		13,538,641	24,815,611
Decrease in accounts payable and accruals		(5,152,132)	(828,100)
Increase/(decrease) in receipts in advance		18,083,752	(199,884)
Decrease in deferred government grants		(15,238,602)	(20,424,995)
Net cash generated from operating activities		\$ 14,389,263	\$ 22,489,949
Investing activities			
Payment for the purchase of fixed assets		\$ (26,510,014)	\$ (11,427,923)
Proceeds from sale of fixed assets		18,000	-
Decrease/(increase) in bank deposits with maturity over three months at acquisition		32,469,274	(108,011,932)
Interest received		2,695,661	2,894,503
Net cash generated from/(used in) investing activities		\$ 8,672,921	\$ (116,545,352)
Net increase/(decrease) in cash and cash equivalents		\$ 23,062,184	\$ (94,055,403)
Cash and cash equivalents at 1 September		81,562,591	175,617,994
Cash and cash equivalents at 31 August	6	\$ 104,624,775	\$ 81,562,591

The notes on pages 7 to 22 form part of these financial statements.

Notes to the financial statements

(Expressed in Hong Kong dollars)

1 The Authority

The Hong Kong Examinations and Assessment Authority (the "Authority") is an independent self-financing statutory body established under the Hong Kong Examinations and Assessment Authority Ordinance (Chapter 261) ("the Ordinance"). The principal activity of the Authority is to conduct the Hong Kong Diploma of Secondary Education Examination ("HKDSE Examination").

2 Significant accounting policies

(a) *Statement of compliance*

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKASs") and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and accounting principles generally accepted in Hong Kong. A summary of the significant accounting policies adopted by the Authority is set out below.

The HKICPA has issued certain new and revised HKFRSs that are first effective for the current accounting period of the Authority. However, none of these developments are relevant to the Authority's financial statements.

The Authority has not applied any new standard or interpretation that is not yet effective for the current accounting period (see note 16).

(b) *Basis of preparation of the financial statements*

The Authority has prepared a three year financial projection annually, and the accumulated surplus is projected to decline mainly due to the falling candidature of Hong Kong Diploma of Secondary Education Examination. The Authority has a timeline to set out proposals to seek government funding in accordance with the Ordinance to meet future cash outflow. As such, these financial statements are prepared on a going concern basis, and the Authority would closely monitor the progress and reassess the going concern status.

The measurement basis used in the preparation of the financial statements is the historical cost basis.

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

2 Significant accounting policies (continued)

(b) Basis of preparation of the financial statements (continued)

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.

(c) Fixed assets

Fixed assets are stated in the balance sheet at cost less accumulated depreciation and impairment losses.

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

– Leasehold improvements	Over the remaining period of the lease
– Furniture, fixtures and equipment	5 years
– Computer equipment	5 years
– Motor vehicles	5 years

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

The carrying amounts of fixed assets are reviewed for indications of impairment at each balance sheet date. An impairment loss is recognised in the statement of comprehensive income to the extent that the carrying amount of an asset, or the cash-generating unit to which it belongs, is more than its recoverable amount. The recoverable amount of an asset, or of the cash-generating unit to which it belongs, is the greater of its fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the assets. An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

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

(d) Inventories

Inventories purchased for use or resale are carried at the lower of cost and net realisable value.

Publications printed by the Authority are stated at the cost of paper consumed.

2 Significant accounting policies (continued)

(e) Account and other receivables

Account and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less allowance for impairment of doubtful debts, except where the effect of discounting would be immaterial. In such case, the receivables are stated at cost less allowance for impairment of doubtful debts.

Impairment losses for bad and doubtful debts are recognised when there is objective evidence of impairment and are measured as the difference between the carrying amount of the financial asset and the estimated future cash flows, discounted at the asset's original effective interest rate where the effect of discounting is material.

(f) Account and other payables

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

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and demand deposits with banks, having been within three months of maturity at acquisition.

(h) Provisions and contingent liabilities

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

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

2 Significant accounting policies (continued)

(i) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Provide it is probable that the economic benefits will flow to the Authority and the revenue and costs, if applicable, can be measured reliably, revenue is recognised in the statement of comprehensive income as follows:

(i) Examination fees income

Examination fees are recognised as income on completion of the respective examinations and, in the case of examinations conducted for international and professional and other local examination bodies, are stated net of remittances to those examination bodies.

(ii) Income from Basic Competency Assessment

Income from Basic Competency Assessment is recognised using the percentage of completion method, measured by reference to the percentage of contract costs incurred to date to estimated total contract costs for the contract.

(iii) Interest income

Interest income is recognised as it accrues using the effective interest method.

(iv) Sale of publications

Revenue arising from the sale of publications is recognised on the transfer of risks and rewards of ownership, which generally coincides with the time of cash receipt for retail sales or the time of delivery for wholesale sales.

(v) Government grants

Government grants are recognised in the balance sheet initially as deferred income when there is reasonable assurance that they will be received and that the Authority will comply with the conditions attaching to them. Grants that compensate the Authority for expenses incurred are recognised as revenue in the statement of comprehensive income on a systematic basis in the same periods in which the expenses are incurred. Grants that compensate the Authority for the cost of an asset are recognised in the statement of comprehensive income as revenue on a systematic basis over the useful life of the asset.

2 Significant accounting policies (continued)

(j) Employee benefits

- (i) Salaries, contract gratuities and paid annual leave are accrued in the year in which the associated services are rendered by employees.
- (ii) The Authority operates a defined contribution retirement benefit scheme registered under the Hong Kong Occupational Retirement Schemes Ordinance, the assets of which are held separately from those of the Authority. The Authority's contributions under the retirement benefit scheme are charged to the statement of comprehensive income as incurred.
- (iii) In addition, the Authority operates a basic Mandatory Provident Fund Scheme ("MPF scheme") and a top-up MPF scheme under the Hong Kong Mandatory Provident Fund Schemes Ordinance for employees employed under the jurisdiction of the Hong Kong Employment Ordinance. The basic MPF scheme is for employees not covered by the defined contribution retirement benefit scheme mentioned above. The top-up MPF scheme is for employees previously covered by the defined contribution retirement benefit scheme mentioned above but who opted to transfer to the top-up MPF scheme. Both MPF schemes are defined contribution retirement schemes administered by independent trustees. Contributions to the MPF schemes are recognised as an expense in the statement of comprehensive income as incurred.

Under the basic MPF scheme, the Authority and its employees are each required to make contributions to the scheme at 5% of the employees' relevant income, subject to a cap of monthly relevant income of \$30,000.

Under the top-up MPF scheme, the Authority is required to make contributions to the scheme at 15% of the employees' base salary or 5% of the employees' relevant income, whichever is higher. The employees are required to make contributions to the scheme at 5% of base salary or 5% of relevant income, subject to a cap of monthly relevant income of \$30,000, whichever is higher.

(k) Translation of foreign currencies

Foreign currency transactions during the year are translated into Hong Kong dollars at the foreign exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated into Hong Kong dollars at the exchange rates ruling at the balance sheet date. Exchange gains and losses are recognised in the statement of comprehensive income.

2 Significant accounting policies (continued)

(l) Operating lease charges

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

(m) Related parties

- (a) A person, or a close member of that person's family, is related to the Authority if that person:
 - (i) has control or joint control over the Authority;
 - (ii) has significant influence over the Authority; or
 - (iii) is a member of the key management personnel of the Authority.
- (b) An entity is related to the Authority if any of the following conditions applies:
 - (i) The entity and the Authority are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - (iii) Both entities are joint ventures of the same third party.
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (v) The entity is a post-employment benefit plan for the benefit of employees of either the Authority or an entity related to the Authority.
 - (vi) The entity is controlled or jointly controlled by a person identified in (a).
 - (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
 - (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Authority.

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

3 Fixed assets

	<i>Leasehold improvements</i>	<i>Furniture, fixtures and equipment</i>	<i>Computer equipment (Note)</i>	<i>Motor vehicles</i>	<i>Total</i>
Cost:					
At 1 September 2014	\$ 89,718,219	\$ 16,132,124	\$165,338,857	\$ 279,428	\$271,468,628
Additions	4,089,058	594,620	9,509,537	-	14,193,215
Disposals	-	(662,016)	(3,634,490)	-	(4,296,506)
At 31 August 2015	<u>\$ 93,807,277</u>	<u>\$ 16,064,728</u>	<u>\$171,213,904</u>	<u>\$ 279,428</u>	<u>\$281,365,337</u>
At 1 September 2015	\$ 93,807,277	\$ 16,064,728	\$171,213,904	\$ 279,428	\$281,365,337
Additions	7,211,991	895,694	18,041,912	-	26,149,597
Disposals	-	(992,912)	(2,235,841)	-	(3,228,753)
At 31 August 2016	<u>\$101,019,268</u>	<u>\$ 15,967,510</u>	<u>\$187,019,975</u>	<u>\$ 279,428</u>	<u>\$304,286,181</u>
Accumulated depreciation:					
At 1 September 2014	\$ 68,578,935	\$ 13,121,154	\$126,577,991	\$ 279,428	\$208,557,508
Charge for the year	9,997,945	1,237,800	16,909,387	-	28,145,132
Written back on disposal	-	(659,545)	(2,988,475)	-	(3,648,020)
At 31 August 2015	<u>\$ 78,576,880</u>	<u>\$ 13,699,409</u>	<u>\$140,498,903</u>	<u>\$ 279,428</u>	<u>\$233,054,620</u>
At 1 September 2015	\$ 78,576,880	\$ 13,699,409	\$140,498,903	\$ 279,428	\$233,054,620
Charge for the year	9,954,338	1,008,782	14,283,716	-	25,246,836
Written back on disposal	-	(992,173)	(2,234,589)	-	(3,226,762)
At 31 August 2016	<u>\$ 88,531,218</u>	<u>\$ 13,716,018</u>	<u>\$152,548,030</u>	<u>\$ 279,428</u>	<u>\$255,074,694</u>
Net book value:					
At 31 August 2016	<u>\$ 12,488,050</u>	<u>\$ 2,251,492</u>	<u>\$ 34,471,945</u>	<u>\$ -</u>	<u>\$ 49,211,487</u>
At 31 August 2015	<u>\$ 15,230,397</u>	<u>\$ 2,365,319</u>	<u>\$ 30,715,001</u>	<u>\$ -</u>	<u>\$ 48,310,717</u>

Apart from the above fixed assets, on 25 April 1979, the Authority entered into an agreement with the Government of The Hong Kong Special Administrative Region ("the Government") for Grant by Private Treaty of New Kowloon Inland Lot No. 5774 (formerly the San Po Kong Government Primary School) for a term of 99 years less 3 days with effect from 1 July 1898 and that building has been used as the sub-office of the Authority since then. In March 1992, the lease term was extended to 30 June 2047 at no cost to the Authority.

Note: At 31 August 2016, the carrying value of computer equipment included a computer system under construction amounting to HK\$6,735,774. No depreciation is provided for these computer equipment.

4 Inventories

	2016	2015
Stationery and printing materials	\$ 55,773	\$ 54,360
Publications	1,277,258	1,238,987
	<u>\$ 1,333,031</u>	<u>\$ 1,293,347</u>

5 Prepayments, sundry deposits and receivables

	2016	2015
Amount due from the Education Bureau	\$ 2,222,218	\$ 10,711,909
Other receivables	4,648,070	6,953,770
Interest receivable	631,989	997,266
Prepayments and sundry deposits	8,402,685	11,145,935
	<u>\$ 15,904,962</u>	<u>\$ 29,808,880</u>

As at 31 August 2016, an amount of \$328,032 (2015: \$1,206,045) included within prepayments and sundry deposits in respect of rental and sundry deposits is expected to be recovered after more than one year. All of the other prepayments, sundry deposits and receivables are expected to be recovered or recognised as expense within one year.

Amount due from the Education Bureau and other receivables are normally due immediately from the date when reimbursement claimed. Further details on the Authority's credit policy are set out in note 13(a).

(a) *Impairment of receivables*

Impairment losses in respect of receivables are recorded using an allowance account unless the Authority is satisfied that the probability of recovery is remote, in which case the amount considered irrecoverable is written off against receivables directly.

At 31 August 2016 and 2015, all of the receivables were neither individually nor collectively determined to be impaired.

5 Prepayments, sundry deposits and receivables (continued)

(b) Receivables that are not impaired

The ageing analysis of amount due from Education Bureau and other receivables that are neither individually nor collectively considered to be impaired are as follows:

	2016	2015
Neither past due nor impaired	\$ 3,848,316	\$ 10,327,117
Less than 1 month past due	\$ 2,474,981	\$ 4,179,290
1 to 3 months past due	397,886	3,110,957
Over 3 months past due	149,105	48,315
	<u>\$ 3,021,972</u>	<u>\$ 7,338,562</u>
	<u>\$ 6,870,288</u>	<u>\$ 17,665,679</u>

Receivables that were neither past due nor impaired relate to debtors for whom there was no recent history of default.

Receivables that were past due but not impaired relate to debtors that have a good track record with the Authority. Based on past experience, management believes that no impairment allowance is necessary in respect of these balances as there has not been a significant change in credit quality and the balances are still considered fully recoverable.

6 Cash and bank deposits

	2016	2015
Cash and cash equivalents		
– Cash at bank and in hand	\$ 104,624,775	\$ 81,562,591
Time deposits with maturity over three months at acquisition	226,876,487	259,345,761
	<u>\$ 331,501,262</u>	<u>\$ 340,908,352</u>

At 31 August 2016, cash and bank deposits amounting to \$72,089,483 (2015: \$71,968,978) were held by the Authority on behalf of certain international and professional examining bodies. The corresponding amounts due to these international and professional examining bodies are included in accounts payable and accruals.

The bank deposits at 31 August 2016 bear interest at rates ranging from 0.93% to 1.00% (2015: 0.75% to 1.35%) per annum.

7 Receipts in advance

Receipts in advance represents advances from Education Bureau in respect of Basic Competency Assessment program, school licence fee received in advance and examination fees received in advance of examinations to be conducted after the balance sheet date.

8 Deferred government grants

(a) Deferred government grants are analysed as follows:

	Capital Grants (note (i))	Hong Kong Assessment Centre Grants (note (ii))	HKDSE Exam System Grants (note (iii))	Total
At 1 September 2014	\$ 15,393,380	\$ -	\$ 28,397,940	\$ 43,791,320
Add: Grants received and receivable during the year	-	7,904,159	399,328	8,303,487
Less: Recognised as Government Grant income	(7,989,313)	(7,904,159)	(12,835,010)	(28,728,482)
At 31 August 2015	<u>\$ 7,404,067</u>	<u>\$ -</u>	<u>\$ 15,962,258</u>	<u>\$ 23,366,325</u>
At 1 September 2015	\$ 7,404,067	\$ -	\$ 15,962,258	\$ 23,366,325
Add: Grants received and receivable during the year	-	6,613,287	-	6,613,287
Less: Recognised as Government Grant income	(5,982,012)	(6,613,287)	(9,256,590)	(21,851,889)
At 31 August 2016	<u>\$ 1,422,055</u>	<u>\$ -</u>	<u>\$ 6,705,668</u>	<u>\$ 8,127,723</u>
Amount to be recognised as income:				
<i>At 31 August 2016</i>				
Within one year	\$ 1,422,055	\$ -	\$ 3,933,361	\$ 5,355,416
After one year	-	-	2,772,307	2,772,307
	<u>\$ 1,422,055</u>	<u>\$ -</u>	<u>\$ 6,705,668</u>	<u>\$ 8,127,723</u>
<i>At 31 August 2015</i>				
Within one year	\$ 5,982,012	\$ -	\$ 9,256,590	\$ 15,238,602
After one year	1,422,055	-	6,705,668	8,127,723
	<u>\$ 7,404,067</u>	<u>\$ -</u>	<u>\$ 15,962,258</u>	<u>\$ 23,366,325</u>

8 Deferred government grants (continued)

(b) *Particulars of the expenditure in relation to the income recognised during the year are as follows:*

	Capital Grants (note (i))	Hong Kong Assessment Centre Grants (note (ii))	HKDSE Exam System Grants (note (iii))	Total
2016				
Depreciation of fixed assets funded by Government Grants	\$ 5,982,012	\$ -	\$ 9,256,590	\$ 15,238,602
Operating lease charges and rates	-	6,613,287	-	6,613,287
	<u>\$ 5,982,012</u>	<u>\$ 6,613,287</u>	<u>\$ 9,256,590</u>	<u>\$ 21,851,889</u>
2015				
Staff costs	\$ -	\$ -	\$ 417,832	\$ 417,832
Depreciation of fixed assets funded by Government Grants	7,989,313	-	12,344,628	20,333,941
Operating lease charges and rates	-	7,625,971	-	7,625,971
Miscellaneous expenses	-	278,188	72,550	350,738
	<u>\$ 7,989,313</u>	<u>\$ 7,904,159</u>	<u>\$ 12,835,010</u>	<u>\$ 28,728,482</u>

Notes:

(i) Capital Grants

On 30 June 2006, the Authority entered into an agreement with the Government titled "Grant to support the modernisation and development of the examination systems of the Hong Kong Examinations and Assessment Authority", which provides a maximum Government funding commitment to the Authority of \$198,870,000. The purpose of the Capital Grants was to provide financial resources, on a reimbursement basis, for the Authority to implement improvement measures to modernise and develop its examination systems in order to meet current and future needs and community expectations during the period from 3 December 2005 to 31 March 2011.

8 Deferred government grants (continued)

(ii) Hong Kong Assessment Centre Grants

On 29 January 2007, the Authority entered into two agreements with the Government titled "Grant to the Hong Kong Examinations and Assessment Authority for temporary accommodation of a centralised onscreen marking centre on Hong Kong Island" and "Grant to the Hong Kong Examinations and Assessment Authority for fitting out the temporary onscreen marking centre on Hong Kong Island" respectively (collectively referred to as "the HKAC Grants"). These agreements set out Government funding commitments to the Authority amounting to \$16,000,000 and \$5,900,000 respectively. The purpose of the HKAC Grants is to provide financial resources, on a reimbursement basis, for the Authority to lease temporary office premises (including the costs of related fitting out works) to carry out onscreen marking on Hong Kong Island for the period from September 2006 to September 2010.

On 7 March 2011, the Authority entered into another agreement with the Government for establishing and operating the temporary onscreen marking centre on Hong Kong Island. The Government will provide funding to the Authority in respect of the leasing of premises of up to \$41,150,000 on a reimbursement basis for relevant rental expenses incurred during the period from 4 December 2010 to 30 November 2015. The onscreen marking centre grant has been extended to cover the rental period of one floor level of the temporary onscreen marking centre on Hong Kong Island to 30 September 2016.

(iii) HKDSE Exam System Grants

On 13 July 2009, the Authority entered into an agreement with the Government titled "Development of the Hong Kong Diploma of Secondary Education ("HKDSE") Examinations System", which provides a maximum Government funding commitment to the Authority of \$152,309,000. The purpose of the HKDSE Exam System Grants is to provide financial resources, on reimbursement basis, for the Authority to develop the HKDSE Examination systems as well as to enhance existing systems hardware and software facilities for the delivery of the new public examination in 2012.

9 Remuneration of key management personnel

Key management personnel of the Authority include the members of the Authority Council and its Committees, Secretary General and functional directors.

Members of the Authority Council and its Committees are not entitled to receive any remuneration, except travelling allowances.

The remuneration of the Secretary General and functional directors is as follows:

	2016	2015
Contributions to defined contribution retirement plan	\$ 347,869	\$ 333,679
Salaries and other benefits	9,709,987	9,169,151
	<u>\$ 10,057,856</u>	<u>\$ 9,502,830</u>

The number of key management personnel who are entitled to receive remuneration and their remuneration fell within the following bands:

	2016 Number	2015 Number
Less than \$500,000	-	-
\$500,001 to \$1,000,000	-	-
\$1,000,001 to \$1,500,000	-	-
\$1,500,001 to \$2,000,000	-	-
\$2,000,001 to \$2,500,000	3	3
\$2,500,001 to \$3,000,000	-	1
\$3,000,001 to \$3,500,000	1	-
	<u>4</u>	<u>4</u>

10 Deficit for the year

Deficit for the year is arrived at after charging:

	2016	2015
(a) Staff costs		
Contributions to defined contribution retirement plan	\$ 10,062,122	\$ 10,369,899
Salaries, wages and other benefits	206,095,766	209,106,039
	<u>\$ 216,157,888</u>	<u>\$ 219,475,938</u>

10 Deficit for the year (continued)

	2016	2015
(b) Other items		
Auditor's remuneration	\$ 489,000	\$ 498,200
Operating lease charges in respect of:		
– office premises	12,367,452	13,397,659
– examination halls and equipment	11,810,933	10,112,948
Depreciation	25,246,836	28,145,132
(Gain)/loss on disposal of fixed assets	<u>(16,009)</u>	<u>648,486</u>

11 Taxation

The Authority is exempted from Hong Kong Profits Tax under the provision of Section 88 of the Hong Kong Inland Revenue Ordinance.

12 Capital management

The Authority defines capital as its accumulated surplus as well as grants from the Government. The primary objective of the Authority's capital management is to safeguard the Authority's ability to continue as a going concern and support stable operations of the Authority. The Authority is not subject to any externally imposed requirements.

13 Financial risk management and fair values

Exposure to credit, liquidity and interest rate risks arises in the normal course of the Authority's operations. The Authority's exposure to these risks and the financial risk management policies and practices used by the Authority are described below.

(a) Credit risk

The Authority's credit risk is primarily attributable to bank deposits, prepayments, sundry deposits and receivables. Management has a credit policy in place and exposures to these credit risks are monitored on an ongoing basis.

The Authority places its bank deposits with several listed banks in Hong Kong with high credit ratings to minimise credit risk exposure.

The Authority's exposure to credit risk is influenced mainly by the individual characteristics of each debtor. At the balance sheet date, the Authority has a concentration of credit risk as 75% (2015: 84%) of total receivables was due from the Authority's five largest debtors.

The Authority does not provide any guarantees which would expose the Authority to credit risk.

Further quantitative disclosures in respect of the Authority's exposure to credit risk arising from prepayments, sundry deposits and receivables are set out in note 5.

13 Financial risk management and fair values (continued)

(b) *Liquidity risk*

The Authority's policy is to regularly monitor current and expected liquidity requirements and to ensure that it maintains sufficient reserves of cash including government grants to meet its liquidity requirements in the short and longer term.

The earliest settlement dates of the Authority's financial liabilities at the balance sheet date are all within one year or on demand and the contractual amounts of all the financial liabilities are equal to their carrying amounts.

(c) *Interest rate risk*

The Authority's exposure to changes in interest rate risk relates primarily to the Authority's bank deposits. In respect of these income-earning financial assets, their interest rates and maturity profile at the balance sheet date are disclosed in note 6.

(d) *Fair values*

All financial instruments are carried at amounts not materially different from their fair values as at 31 August 2016 and 2015.

14 Commitments

- (a) Capital commitments outstanding at 31 August 2016 not provided for in the financial statements were as follows:

	2016	2015
Contracted for	\$ 27,847,889	\$ 5,034,500
Authorised but not contracted for	48,800,000	19,321,155
	<u>\$ 76,647,889</u>	<u>\$ 24,355,655</u>

- (b) At 31 August 2016, the total future minimum lease payments under non-cancellable operating leases are payable as follows:

	2016	2015
Within 1 year	\$ 9,096,333	\$ 10,008,073
After 1 year but within 5 years	5,856,868	10,390,789
After 5 years	-	1
	<u>\$ 14,953,201</u>	<u>\$ 20,398,863</u>

The Authority leases a number of properties under operating leases. The leases typically run for an initial period of one to three years, with an option to renew each lease upon expiry when all terms are renegotiated. None of the leases include contingent rentals.

15 Material related party transactions

Apart from the transactions and balances disclosed in note 5, 8, 9 and elsewhere in the financial statements, the Authority did not enter into any other material related party transactions.

16 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 August 2016

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and new standards which are not yet effective for the year ended 31 August 2016 and have not been early adopted by Authority.

The Authority is in the process of making an assessment of what the impact of these amendments and new standards is expected to be in the period of initial application. The Authority is therefore unable to disclose the impact that adopting the amendments, new standards and interpretations will have on its financial position and the results of operations when such amendments, new standards and interpretations are adopted.

**Detailed supporting schedules
to the balance sheet at 31 August 2016**
(Expressed in Hong Kong dollars)

Appendix I

2016 2015

1 Prepayments, sundry deposits and receivables

Interest on fixed deposits and savings account to be received	\$ 631,989	\$ 997,266
Service charges and expenses receivable from other examination bodies for the conduct of examinations in Hong Kong	3,783,271	5,761,528
Prepayments and other accounts receivable	6,890,921	9,065,206
Sundry deposits	2,376,563	3,272,971
Amount due from the Education Bureau for Basic Competency Assessment	-	6,147,613
Amount due from the Education Bureau for government grants	1,098,652	1,603,439
Service charges and receivables from the Education Bureau	1,123,566	2,960,857
	<u>\$ 15,904,962</u>	<u>\$ 29,808,880</u>

2 Accounts payable and accruals

Provision for unutilised annual leave	\$ 25,346,319	\$ 25,933,166
Provision for gratuity payments	21,392,214	17,454,578
Provision for examination personnel expenses	13,005,152	14,641,978
Amount due to The Associated Board of the Royal School of Music	67,236,836	67,128,902
Payables to fixed assets suppliers	4,674,178	5,034,595
Other accounts payable and accruals	28,323,318	35,297,347
	<u>\$ 159,978,017</u>	<u>\$ 165,490,566</u>

Detailed supporting schedules
to the statement of comprehensive income
for the year ended 31 August 2016
(Expressed in Hong Kong dollars)

Appendix II

2016 2015

1 Income

(a) Hong Kong Diploma Secondary Education Examination

Examination fees	\$ 174,590,265	\$ 187,337,750
Supplementary fees	1,055,642	1,078,092
Rechecking fees	22,430,703	22,858,657
	<u>\$ 198,076,610</u>	<u>\$ 211,274,499</u>

(b) International and professional and other local examinations

International and professional and other local examinations	\$ 87,309,118	\$ 80,845,418
Language proficiency assessment for teachers	11,137,078	11,020,113
	<u>\$ 98,446,196</u>	<u>\$ 91,865,531</u>

Detailed supporting schedules
to the statement of comprehensive income
for the year ended 31 August 2016 (continued)
(Expressed in Hong Kong dollars)

**Appendix II
(continued)**

2016 2015

2 Expenditure

(a) Staff costs

Contract gratuities	\$ 14,726,363	\$ 14,000,591
Medical and dental	6,898,475	7,406,633
Overtime	892,215	862,506
Contributions to the retirement benefit scheme and the MPF scheme	10,062,122	10,369,899
Salaries and other allowances	171,206,299	173,354,944
Temporary staff	12,372,414	13,481,365
	<u>\$ 216,157,888</u>	<u>\$ 219,475,938</u>

(b) Examination personnel expenses

Multiple choice item writers	\$ 110,599	\$ 118,704
Moderators/Setters/Examiners	11,123,526	11,066,807
Markers/Oral examiners	57,078,584	65,666,854
Centre supervisors and invigilators	10,477,926	11,368,343
Other examination personnel	5,366,710	5,203,667
	<u>\$ 84,157,345</u>	<u>\$ 93,424,375</u>

Detailed supporting schedules
to the statement of comprehensive income
for the year ended 31 August 2016 (continued)
(Expressed in Hong Kong dollars)

**Appendix II
(continued)**

2016 2015

2 Expenditure (continued)

(c) Administrative and other operating expenses

Air-conditioning, electricity and water	\$ 7,418,290	\$ 7,259,699
Audit fee	489,000	498,200
Building maintenance and cleaning	5,963,025	6,388,251
Computer service and maintenance	18,247,153	19,714,971
Examination materials	2,101,480	2,280,091
Furniture and equipment	1,066,892	1,696,546
Hired transport	3,876,902	3,785,812
Insurance	772,909	951,766
Legal and professional fees	990,136	4,057,818
Listening test recurrent expenses	538,535	357,429
Miscellaneous	3,536,270	3,946,262
Postage and air freight	1,030,673	1,188,293
Pretest/SBA training courses	152,293	124,197
Printing, publication and stationery	17,686,000	20,247,014
Rent, management fees and rates	19,201,532	21,177,410
Rental of examination halls and equipment	11,810,933	10,112,948
Scanning service charges	901,289	1,117,498
Securing services	3,954,403	3,857,291
Staff training and travelling	1,267,031	1,378,544
Staff welfare	363,293	330,054
Telephone, fax and internet charges	1,518,029	1,628,808
Web item production	-	468,087
	<u>\$ 102,886,068</u>	<u>\$ 112,566,989</u>

Hong Kong Examinations and Assessment Authority

Report on Activities September 2015 – August 2016

Introduction

The Year of 2015/2016 is momentous and challenging for the Hong Kong Examinations and Assessment Authority (the Authority / HKEAA). The activities of the year are wide-ranging and fruitful. This report presents the activities of the Authority in two major areas in the financial year ended 31 August 2016, including (i) corporate governance and development, and (ii) examinations and assessment, in particular the development, administration and delivery of the Hong Kong Diploma of Secondary Education Examination (HKDSE). A list of examinations conducted by the Authority is given in the

----- **Attachment.**

Part I Corporate Governance and Development

- (A) Corporate Information Updates
- (B) Mainland and Overseas Partnership
- (C) General Administration and Finance

Part II Examinations and Assessment

- (A) Implementation and Development of the HKDSE and Language Proficiency Assessment for Teachers (LPAT)
- (B) New Initiatives in Examination Administration and Assessment
- (C) Quality Assurance and Research & Development
- (D) Diversification of Activities (International and Professional Examinations)

Part I **Corporate Governance and Development**

(A) Corporate Information Updates

Stakeholders' Engagement

1. The Authority held its annual Open Day and HKDSE information seminars in January 2016 and received around 700 students, teachers and parents at its assessment centre in Lai King and the Hong Kong Education City. The programmes included information seminars on the assessment of HKDSE core subjects, and hands-on demonstration of Onscreen Marking and the Oral Recording System.
2. A stakeholder forum was held in February 2016 for key stakeholders groups, like school councils, education concern groups and the Federation of Parents Teachers Associations. Launched in 2011 the forum was a platform for the Authority to interact with various stakeholders, reporting to them on service provision and significant initiatives, and listening to their views and future needs.

Promoting HKDSE

3. The Universities and Colleges Admissions Service (UCAS) in the United Kingdom (UK) has confirmed the new UCAS Tariff for the HKDSE in 2017. Level 3 to level 5** in the HKDSE are deemed comparable to grades E to A* in GCE A level examination. A press release and a media briefing were arranged in June 2016 to introduce the new UCAS Tariff awarded to HKDSE. The Authority has contacted relevant UK institutions about the revised UCAS Tariff for the HKDSE and requested for updating of admission requirements for 2017 entry as appropriate.
4. With an aim to keeping representatives of overseas education bodies abreast of the development and the recognition of the HKDSE, an information seminar was held in August 2016. Over 30 overseas education consultants representing education institutions in Australia, Canada, Ireland, Japan and the UK attended the seminar. Moreover, representatives of the Authority attended the education fairs and seminars organised by the British Council to update admission officers of the UK universities on the results and standard of the HKDSE.
5. As of August 2016, a total of 245 overseas institutions have announced their acceptance of HKDSE for admission to the undergraduate programmes; in addition to 84 mainland institutions and around 150 Taiwan institutions which will admit students on the basis of their HKDSE results.

Publications and Publicity

6. With a view to promoting assessment literacy and sharing professional knowledge and expertise in examination management, the Authority released *The Management of Public Examinations: 101 Questions and Answers*. Two information seminars entitled "Assessment 101" were held in January 2016 to improve the public's understanding of the key processes of public examinations at the book launch in the Hong Kong Central Library. Over 400 copies were distributed to HKDSE participating schools, representatives of local and overseas tertiary education

institutions and the public libraries in Hong Kong. The book is also available for sale at the HKEAA online bookstore, as well as some major bookstores in Hong Kong.

7. During 2015/2016, the Authority published four issues of *HKEAA E-News* and two issues of the *HKDSE Newsletter* to provide updates on the latest development of the Authority and the HKDSE to local and overseas stakeholders.
8. By end of August 2016, the HKDSE smartphone app has recorded a total of around 135,000 downloads since its launch in 2012. The HKDSE blog, *DSE Express* has also recorded more than 147,000 visits in 2015/2016.

Awards

9. Two staff members received the Ombudsman's Awards 2015 for Officers of Public Organisations in October 2015. Since 2012 a total of six staff members have been recognised by The Ombudsman for exemplary performances in customer services.
10. The HKEAA corporate website received the Triple Gold Award at the Government Web Accessibility Recognition Scheme in April 2016 in recognition of the Authority's achievement in enhancing its web accessibility level for offering online information available for all.

Media and Communication Activities

11. During the year, the Authority organised a number of press conferences and media interviews to announce major examination policies.

HKEAA Code on Access to Information

12. The Authority received seven requests for information under the HKEAA Code on Access to Information between September 2015 and August 2016. Except for one case which was withdrawn by the requester, three requests were fully met and three were partially met.

(B) Mainland and Overseas Partnership

Overseas Visits

13. During 21-26 August 2016, a delegation led by the Secretary General (SG) attended and presented papers at the 42nd International Association for Educational Assessment Conference which provided a platform for educational leaders from around the world to share innovative ideas of educational assessment techniques. The theme of this year was "Assessing the Achievement of Curriculum Standards – An Ongoing Dialogue". The SG was a guest speaker at the plenary session and gave a presentation on the challenges in assessment. HKEAA delegates also presented papers on various assessment-related topics.

Visits to the Authority

14. In 2015/2016, the Authority received a number of delegations including officials from the Ministry of Education, the education bodies and government departments of Zhejiang and Shanxi, and the Taipei Economic and Cultural Office in Hong Kong. A research team from the National Institute for Educational Research of Japan, students from Universität Potsdam of Germany, and admission officers of Waseda University of Japan also visited the Authority to exchange knowledge in assessment and to learn more about the HKDSE and the education reform in Hong Kong.

(C) General Administration and Finance

Employee Code of Conduct (the “Code”)

15. The Code was reviewed in key areas with reference to the *Sample Code of Conduct for Employees of Public Bodies* of the ICAC, the *Code of Practice against Discrimination in Employment on the Ground of Sexual Orientation* and the *Competition Ordinance*. The revision was approved by the Council in December 2015. The revised Code is more concise and user-friendly, with special focus on areas related to legal compliance.
16. The revised Code was launched on 1 February 2016. Online training and briefings by the ICAC, Office of the Privacy Commissioner for Personal Data and the Equal Opportunities Commission were arranged to staff.

San Po Kong Building Defects Rectification

17. The San Po Kong Building Defects Rectification project aiming to alleviate the water seepage problem was kicked off in the last quarter of 2014 and was completed in March 2016.

Vendor Management Policy and Project Management Procedure

18. To further enhance the effectiveness of vendor management processes, the Authority has engaged a consultant last year to conduct a review on the existing policy, to benchmark against industry best practices where applicable and to identify potential improvement opportunities. The Authority has adopted the recommendations from the consultant with some modifications to suit operational needs. The Vendor Management Policy was revised with an aim to strengthening governance, improving the internal control and documentation and ultimately enhancing vendor management and improving their services provided to the Authority. Relevant information on the HKEAA website has been updated accordingly. The revised policy has been implemented on 1 September 2016 after the completion of the enhancement of the e-procurement system. Two training sessions were conducted to staff.
19. In order to strengthen the project management function to effectively monitor projects in areas like project progress, project funding, measurement of project effectiveness and benefits, the Authority has conducted a review and made improvements to its existing project management policy. The revised policy has been approved and implemented. Training sessions have also been conducted.

Participation in the Seminar on “Use of Copyright Materials for Education”

20. To deepen the understanding of schools on the Licence Scheme of the Authority for the use of HKDSE question papers, sample papers and practice papers as well as HKCEE/HKALE question papers, the Authority participated in the seminar organised by the Education Bureau (EDB) on “Use of Copyright Materials for Education” on 17 June 2016. During the seminar, the terms and conditions of the Licence Scheme were presented to over 300 participating schools, while enquiries from schools were also responded to.

Part II Examinations and Assessment

(A) Implementation and Development of the HKDSE and LPAT

Implementation on New Academic Structure (NAS) Medium-term Review

21. As a result of the first phase of the NAS medium-term review, changes will be made to Chinese Language Paper 1 with effect from the 2018 HKDSE. A set of sample paper and marking guidelines were disseminated to schools in late November 2015 and uploaded to the HKEAA website in early December 2015 for reference by the public. Further information on the sample paper and the results of a pilot study of the paper were shared with teachers in a briefing session in mid December 2015. In addition to the above, a Practice Paper for the new 2016 Chinese Language Paper 3 was also provided to schools and students in preparation for the 2016 examination. Support materials such as marking guidelines and revised instructions for the listening part of the paper were also included.
22. As part of the last batch of the NAS medium-term review, it was decided that four subjects namely Chinese Literature, Literature in English, Health Management & Social Care, and Technology & Living will implement School-based Assessment (SBA) starting from the 2019 HKDSE and schools can join an optional trial in the 2018 HKDSE. To facilitate early preparation of schools, the optional trial version of the SBA Teachers’ Handbook of these four subjects were uploaded to the HKEAA website at the end of August 2015. Information regarding SBA was shared with teachers in briefing sessions of the respective subjects and training sessions were conducted to equip teachers with the skills of setting SBA tasks and assessing students based on the stipulated requirements.

Delivery of the 2016 HKDSE

23. The candidature for HKDSE dropped from 74,131 in 2015 to 68,128 in 2016 (down by 8%). The majority of the candidates were Secondary 6 students from 494 schools who completed the three-year senior secondary curriculum under the NAS. The number of day school candidates decreased by 8.2% while the number of private candidates decreased to around 11,000 (down by 7.8%) in the 2016 HKDSE which was conducted from mid February to May 2016.
24. The 2016 HKDSE marks the fifth administration of the examination. All Category A subjects have adopted onscreen marking for the written papers. With the experience gained in the past few years and improvement measures put in place, the processes of

marking, mark processing and grading were completed smoothly as scheduled for the 2016 examination. Standards maintenance was carried out to ensure that the examination results are comparable across years. Reference was made to the standards in the 2012 to 2015 examinations as illustrated in the library scripts and relevant examination statistics. Expert panel meetings for the grading of the core subjects and the elective subjects were carried out on 16 June and from 25 to 28 June 2016 respectively. The results were released on 13 July 2016 as scheduled.

25. This year, 16,009 rechecking and remarking applications were received for a total of 33,131 subjects, a decrease of 711 cases (or 2.1%) as compared to the 2015 figures. The whole process was completed smoothly and the rechecking and remarking results were released on 10 August 2016 as scheduled. The subject upgrade rate was 2.1%, which was slightly higher than that of last year.
26. The number of appeal review applications in respect of processing of examination irregularities and the process of rechecking and remarking remained small (6 and 2 cases respectively). In pursuance of the Personal Data (Privacy) Ordinance, 8,859 HKDSE candidates filed Data Access Requests (DAR) for examination-related personal data, including marked examination scripts and/or speaking examination video clips before the scripts were destroyed on 9 September 2016.

Provision of Support to Teachers and Students

27. To enhance transparency and teachers' understanding of the examination, briefing sessions on the review of the 2015 examination were held for all 24 Category A subjects and Applied Learning subjects from September to December 2015. In these sessions, teachers were briefed on the gist of the examination questions, marking criteria, and performance of candidates as revealed by examination statistics and actual samples of candidates' work. Samples at different levels of performance for all Category A and B subjects were uploaded to the HKEAA website to enable teachers, students and other stakeholders to better understand the standard of the HKDSE. In addition, the 2015 *Examination Report and Question Papers* for the 24 Category A subjects were made available for sale in early November 2015 for the reference of teachers and students. Each booklet comprises the 2015 question papers, marking guidelines and examination reports of an individual subject.
28. Over 200 briefing sessions, training sessions, workshops and conferences sessions were conducted in 2015/2016 for different subjects. Examples of these included workshops on question-setting and marking in written examinations, teachers' conferences and experience-sharing sessions on SBA, and training sessions on designing SBA tasks and developing assessment rubrics for particular subjects.

Assessment Literacy Training (ALT) Programme

29. Based on the feedback collected in the ALT Programme held in the 2014/2015, a refined version of the ALT, both in terms of content and delivery mode, was introduced in 2015/2016 for secondary school teachers. The major assessment principles and practices adopted in the HKDSE are used as the context and the programme covers three major areas, namely Quality Assurance in Public Assessment, Grading Principles and Mechanism, and Assessment for Learning. The mode of delivery was changed

from individual school basis to small group basis where teacher participants from different schools had the opportunity to share their views on the public examination and their own school's good practices. All schools were invited to nominate participants to attend the programme. A total of 15 sessions were conducted from January to June 2016 with more than 150 teachers attending the programme. Feedback from participants was positive.

30. Besides the ALT for secondary school teachers, assessment literacy training was also conducted in October 2015 for tutors of the Course Providers of Category B Applied Learning subjects. A total of 37 tutors responsible for designing and implementing assessments attended the training during which topics such as design principles and mode of assessment, assessment planning and strategies of scoring performance using appropriate assessment tools were shared.

Review of Quality Assurance (QA) Framework

31. Since the inception of the HKDSE, a quality assurance framework has been formulated to ensure that robust and rigorous quality assurance practices are in place and are strictly observed throughout the different stages of examination development and administration.
32. While good practices and procedures are applied and continually enhanced in the HKDSE, the Authority has recently carried out a review of the quality assurance framework as part of its continuous improvement process in order to meet high educational and societal expectations.
33. Views from stakeholders, including EDB, principals and teachers, as well as relevant committees, were solicited. Their feedback had been carefully analysed by the Authority and proposed recommendations had been formulated. Suggestions for improvement were approved by the Public Examinations Board (PEB) in December 2015 and have been incorporated into the quality assurance framework as appropriate. The updated QA framework has been implemented with effect from the 2016 HKDSE.
34. The updated version of the HKDSE QA Framework booklet was endorsed by the PEB in June 2016 and uploaded to the HKEAA website in August 2016. At the same time, an external consultant has been commissioned to review and evaluate the revised QA Framework and monitor its implementation within the 2017 examination cycle, probably between September 2016 and October 2017. The consultant is expected to provide a professional evaluation of the revised QA Framework and to give recommendations and advice on any changes which the Authority may wish to consider in the light of best international examination practices.

HKDSE Computer System

35. Regular enhancements on the following systems and modules were completed as scheduled for operational improvement and/or better user experience:
 - (a) Registration (REG) and Special Examination Arrangements (SEA) Online Services;
 - (b) Examination Centre Management (ECM) module;

- (c) Examination Personnel Management (EPM) Online Service;
 - (d) Question Paper & Stationery (QP&S) module;
 - (e) School-based Assessment (SBA) module;
 - (f) Attendance & Script Tracking System;
 - (g) Mark Processing & Grading (M&G) module;
 - (h) Results Dissemination (RD) module; and
 - (i) Rechecking & Remarking Application (RRA) module.
36. Technology refresh exercise for the HKDSE system was initiated and the proof-of-concept study on various options has largely been completed. It is expected that recommendations on the technology architecture for the next generation HKDSE system will be made by November 2016.
37. The first ISO20000 (IT Service Management) and ISO27001 (Information Security Management System) combined compliance audit on HKDSE examination system operation was successfully conducted in December 2015 by British Standards Institution Hong Kong.

Second Generation Onscreen Marking System (OSM2) Project

38. The OSM2 project was formally kicked off in October 2015. Project delivery was in line with the master project plan. The User Acceptance Test of the redeveloped software is in progress. The system is planned to be launched in January 2017.

Registration

39. The June and September registrations for the 2016 HKDSE were successfully completed in July and October 2015 respectively. The June registration covered Category C (Other Languages – November 2015 series) subject examinations while the September registration covered Category A, Category B and Category C (June 2016 series) subject examinations. To familiarise schools with the enhanced registration functions, two briefing sessions were held on 14 and 15 September 2015 with more than 510 school staff attending.
40. To provide a more user-friendly registration platform, some enhancements have been made to improve work efficiency and to cater for the change of the subject structure after the NAS review.

Examination Centre Management (ECM)

41. Due to unforeseen circumstances in the centre allocation process resulting in undesirable centre allocation for some school candidates, the Authority recalled all the admission forms and re-issued new ones to all school candidates on 1 March 2016. In addition, the Authority had instituted a number of contingency measures to prevent school candidates from going to wrong centres. With schools' cooperation, no school candidates had been adversely affected because of this incident. An Investigation Committee (IC) was formed in May 2016 to conduct investigations into this incident with a view to recommending improvement measures so as to avoid similar incidents from happening in future. After investigation, the IC concluded on the root cause of the incident and endorsed the proposed enhancement measures for the 2017

HKDSE. The findings and recommendations of the IC were endorsed by the PEB in October 2016.

Examination Personnel Management (EPM)

42. According to the revised Examination Regulations for the 2016 HKDSE, schools that do not have proper venues or cannot provide examination venues for the conduct of public examinations are required to provide extra invigilation staff. Hence, the Authority introduced an incentive and top-up invigilation scheme with a view to achieving a more balanced provision of examination venues among schools. As an incentive to co-operative schools, the Authority has reduced the number of invigilation sessions for schools that agreed to provide written examination venues for six days or more or/and for language subject examinations. The internal functions of the EPM Online Service have been enhanced to facilitate the calculation of invigilation requirements of individual schools under the new arrangement.

Results Dissemination (RD) and Application for Rechecking & Marking (RRA)

43. The results for the 2016 HKDSE were released on 13 July 2016 for Category A and B subjects and on 10 August 2016 for Category C (June 2016 series) subjects respectively. School principals and private candidates could access the results of Category A and B subjects and Category C (June 2016 series) subjects via the RD System at 7:00 am on 13 July 2016 and 8:30 am on 10 August 2016 respectively. School candidates who have entered for the Category C (June 2016 series) examination were each given a password to access the Online Results Enquiry Service and view their results online on 10 August 2016.
44. The workflow of the RRA system remained more or less the same as the 2015 HKDSE. The system only accepted single rechecking and remarking applications from individual school candidates and private candidates. Candidates had to pay the fee at any 7-Eleven or Circle K Convenience Stores before the payment deadline. A school briefing was conducted on 24 June 2016 to familiarise school users with the RD and RRA Systems and the workflow of the RRA process. Extended hotline service was also provided by the Public Examinations Information Centre to answer calls from schools and private candidates.

Application for Special Examination Arrangements (SEAs)

45. School candidates sitting the 2016 and 2017 HKDSE and private candidates sitting the 2016 HKDSE submitted their applications for SEAs in September 2015. In 2015/2016, around 2,500 applications were received which represented an increase of around 19% over 2014/2015. In the 2016 HKDSE, SEAs were provided for around 2,050 candidates with special educational needs (SEN). To cater to the specific needs of SEN candidates who required ancillary equipment and/or a familiar environment at their own schools, 71 schools operated a home centre for their own candidates. In addition, 48 schools served as home cum district centres to accommodate their own and other candidates with similar SEAs in the same district while 41 special centres were set up to serve other SEN candidates.

Provision of Speech-to-text (STT) Software in the 2017 HKDSE

46. Approval to use the STT software in the Liberal Studies examination in the 2017 HKDSE had been given to approximately 180 candidates with Specific Learning Disabilities (SLD) studying Secondary 5 in about 80 mainstream schools in 2015/2016. Candidates studying Secondary 6 in 2016/2017 can apply for this new SEA in the 2017 HKDSE in September 2016. To facilitate the logistic arrangements in public examination, a focus group was formed comprising representatives from four mainstream schools. A school briefing on the proposed logistic arrangements for the provision of STT software was held in collaboration with the EDB in May 2016. A mainstream secondary school was also invited to share the school practice of using the software, e.g. setting up of noise blocking facilities (including partitions and earmuffs) in the school hall. Schools with approved case(s) in 2015/2016 and/or new application(s) submitted in 2016/2017 will be asked to provide their plan (e.g. examination venue and special seating arrangements) by November 2016. The guidelines for centre supervisors of centre schools will be drawn up to ensure the smooth implementation of this new SEA in the 2017 HKDSE.

Language Proficiency Assessment for Teachers (LPAT)

47. This year marks the 19th administration of the LPAT. A total of 1,524 candidates sat the English Language papers while 2,040 sat the Putonghua (PTH) papers. The written examinations were conducted smoothly on 30 and 31 January 2016 and the speaking examinations were held in the evenings from 29 February to 4 March 2016. The results were released on 27 May 2016 as scheduled.

(B) New Initiatives in Examination Administration and Assessment

Second Generation Public Examination Support System (PESS 2)

48. The solution design for the PESS 2 was completed in August 2016. The solution aims at refreshing the technology of the existing old system as well as streamlining operation procedures. Both mobile and cloud technology will be deployed in the solution in order to save cost and improve operational efficiency. Upon finalising the solution design, it is expected to develop the detailed operation procedures, source the system components and estimate the cost for development and implementation.

Full Implementation of the Use of USB Drive for the Broadcast of Listening Components in the 2016 HKDSE and LPAT

49. After the successful pilot run in the 2015 HKDSE Chinese Language (Cantonese version) and LPAT, the use of USB drives for the broadcast of Listening components was fully implemented in all examination centres in the 2016 HKDSE [i.e. 453 normal and special centres including hospital and prison centres for Chinese Language (Cantonese and PTH) and English Language] as well as LPAT assessment centres (i.e. 11 PTH centres and 9 English centres). The broadcast of the examination contents via USB drives was smooth in most of the centres and the feedback from examination centres was positive. The same arrangement will be adopted in future examinations.

A New Category of HKDSE School Statistical Reports – the Teaching Group Reports

50. In 2015 HKDSE, teaching group reports for subjects with an SBA component were provided in addition to school and class reports. The teaching group reports enrich the results analysis in other dimensions as the reports provide results data of students from different classes but taught in the same teaching groups. In June 2016, a school survey on the usefulness of the reporting service was conducted and the feedback was positive, which confirmed the usefulness of the service to schools and teachers. In 2016, the SBA system has been enhanced to allow schools to enter the teaching group information for non-SBA subjects during 15 August and 15 September. A total of 104 schools submitted the teaching group information of 94 core subjects and 108 elective subjects. These subjects are mainly Mathematics, Economics, Geography and Business, Accounting & Financial Studies (Accounting). This extended reporting service covering all Category A subjects will be available from the 2016 HKDSE.

(C) Quality Assurance and Research & Development

Quality Assurance

51. In February 2016, the ISO 9001 external surveillance audit was successfully conducted by the certification body. No non-conformity, written observations or written suggestions were raised. The Authority shall continue to strive for further enhancement of the quality management system.

Research Projects to Enhance the HKDSE

52. A number of research projects were carried out during the year to evaluate various aspects of the HKDSE. They included a simulation study on the effect of the new assessment framework in Chinese Language on grading, a project to examine the English Language level descriptors and a research on the maintenance of grading standards of the Chemistry examination. Findings from these studies were submitted to relevant committees for discussion and used as references for policy formulation in public examinations. Other research projects related to the application of Group Ability Index in grading were also in good progress.
53. A study on the provision of processed sound tracks at slower pace in listening components for hearing impaired (HI) candidates was completed in May 2016. The findings showed that the HI group did not benefit or show a significant gain over the control group in the tests. After considering the findings of the study at its June 2016 meeting, the Committee on Special Needs Candidates decided that the provision of processed sound tracks at slower pace would not be pursued further. As a matter of fact, all HI candidates are given the options of prolonged and/or additional pauses in the listening components with effect from the 2016 HKDSE and such provisions are expected to have adequately addressed the needs of HI candidates.

Quality Assessment Management Accreditation Scheme (QAMAS) and Assessment Quality-assurance Platform (AQP)

54. In the annual QAMAS Certificate Presentation Ceremony 2015, representatives from 13 accredited schools were presented with certificates in recognition of their commitment to ensure professional management of examination and assessment in the schools. To encourage teachers to put assessment for learning into practice, the event also featured sessions for teachers to learn from successful experiences of other schools as well as a concise assessment literacy training lecture on pre-lesson assessment.
55. Promotion of AQP to school entered another stage with the completion of the first joint-school mathematics item bank among the Catholic Diocesan primary schools. A total of over 2,000 items of different levels of difficulty are stored in the item bank for teachers to access and use, and the number of items will continue to increase. At the same time, many AQP functions were also enhanced for teachers to upload new items and to select suitable items with greater ease and flexibility. In addition, the AQP start-up kit was redesigned for first-time users and AQP refreshment courses were organised for experienced users.

Preparation of the 18th Academic Forum on English Language Testing in Asia (AFELTA)

56. The Authority will host the 18th AFELTA on 25-26 November 2016 and the preparation work for this conference began in 2015. In consultation with the other six AFELTA members from Seoul, Shanghai, Singapore, Taipei and Tokyo, the theme of the forum was set to be “Social Aspects of English Language Testing” and Professor Yang Huizhong, the founder of the AFELTA, was invited to be one of the keynote speakers. Other pre-forum set-up work is in good progress.

Basic Competency Assessments (BCA) Project

57. The BCA project was proposed by the Education Commission in its Report for the Hong Kong education system in 2000. HKEAA assisted to administer two parts, i.e. Territory-wide System Assessment (TSA) and Student Assessment (SA).

(i) TSA

58. As part of the continuous efforts to address public concerns about Primary 3 (P3) TSA, the Coordinating Committee on BCA and Assessment Literacy (Committee) conducted a review of TSA and submitted a report on the review in February 2016 proposing the implementation of the 2016 Tryout Study (P3) (Tryout Study). With the participation of some 50 schools, the oral and written assessments of the Tryout Study were conducted in early May and mid June respectively. The assessment papers and question design for the three subjects have been modified and a new reporting format providing diagnostic information to schools has been developed based on the recommendation of the Committee. The Authority has maintained close communications with various stakeholders to collect feedback on the Tryout Study. Since 2012, the Primary 6 (P6) TSA has been implemented in odd-numbered years. Hence, school participation in the P6 TSA in 2016 was on a voluntary basis. The

2016 TSA report covering the overall performance of P3 and Secondary 3 (S3) students was released in November 2016. The trend of performance of students was found to be steady across the years.

59. To encourage students to participate in the TSA, provision of special arrangements for students with SEN, e.g. enlarged papers, using screen-reader and braille script, etc., continued. For the non-Chinese speaking (NCS) students, support measures, e.g. bilingual instructions for the written component and reading aloud questions and options for the listening assessment, to facilitate their participation in the Chinese Language assessment were provided. The new measure, a bilingual version of instructions, was extended to the oral assessment. This should have helped students better understand the requirements in oral assessment. Moreover, schools with five or more NCS students participating in the TSA on Chinese Language would receive an additional report providing information on NCS students' performance relative to the whole NCS student cohort. Schools are expected to improve their teaching plans to facilitate students' learning with reference to relevant reports.
60. In order to better facilitate schools' uploading student data to our system, the system of assessment administration has been enhanced. For example, starting from this year, secondary schools can upload their data to our system via the WEBSAMS interface. The registration processes follow the same handling procedure as that for the HKDSE candidates. Moreover, a new video clip was produced to explain the changes in the workflow of assessment administration. Manuals and procedures have been reviewed regularly since inception. It is hoped that all these facilitation measures can enhance the efficiency and effectiveness of assessment administration.

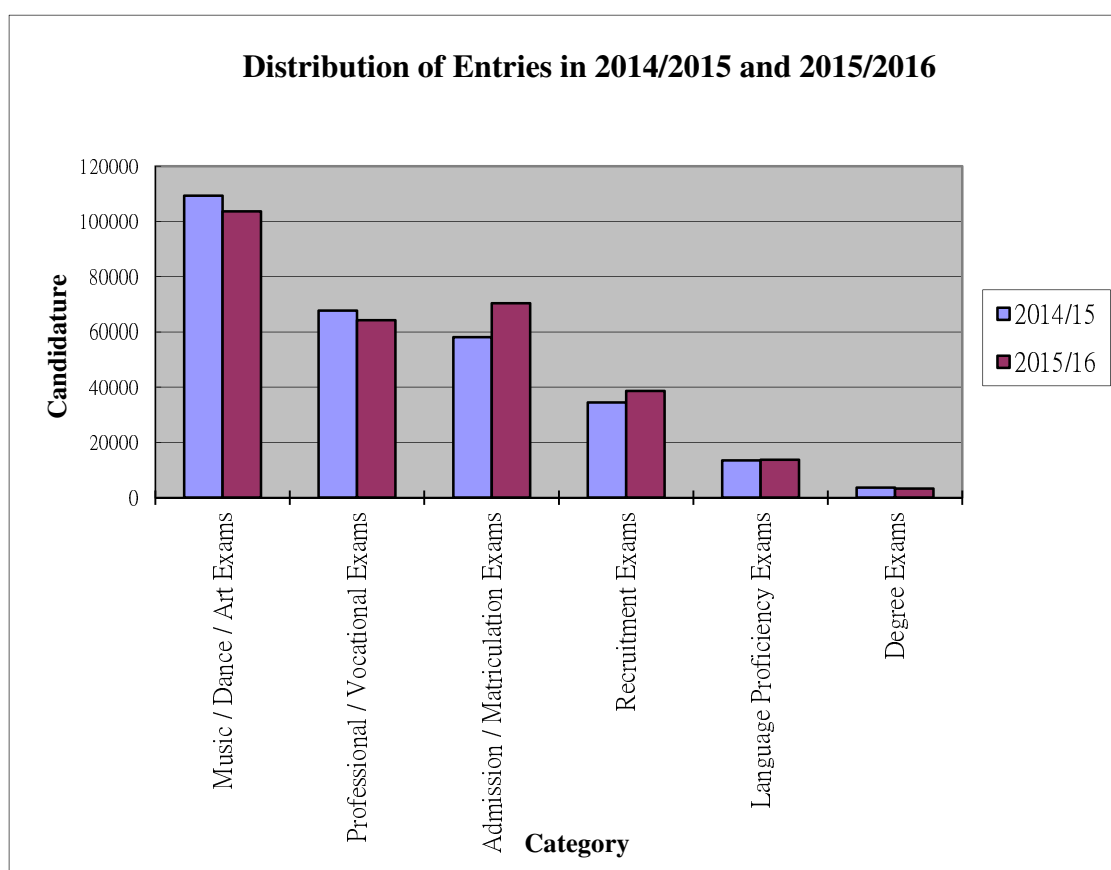
(ii) SA

61. The SA system serves as an extra assessment tool to help teachers identify students' learning progress. The Authority continues to provide services to schools by maintaining the SA system and supporting schools on its technical aspects when they use the system. With 37,000 items in the bank covering Chinese, English and Mathematics across key stages 1-3, it is believed that the SA can provide abundant and quality assessment items to facilitate learning and teaching. As most of the items can be automatically marked, it has been found that the system was extensively used, especially during school holidays.
62. The SA system will be upgraded into the Student Assessment Repository (STAR) platform on 1 January 2017, which comprises a number of new features to promote "assessment for learning" and facilitate teachers in using assessment information to enhance students' learning. The STAR platform can be accessed through the website of Hong Kong Education City (<https://star.hkedcity.net>). The SA system will be maintained by the Authority until end of 2016. The transition work including the transfer of all items to the STAR platform and handover is in progress.

(D) Diversification of Activities (International and Professional Examinations) (IPE)

Candidatures

63. The overall candidature of IPE in 2015/2016 increased by 2.5% on last year to reach 294,000.
64. Entries of IPE can be broadly classified into 6 categories as indicated in the table below. Amongst them, music/dance/art examinations continued to be the most popular though their entries have been adversely affected by the recent demographic decline of student population in Hong Kong. The biggest growth of the year came from admission/matriculation examinations followed by recruitment examinations.



Quality Assurance

65. To ensure service quality and standardisation of good practices across a wide range of over 200 IPE, a staff training programme was introduced in September 2015. To enhance and sustain the growth of IPE services, approval was obtained to implement the IPE System Migration Project, the basic aim of which was to migrate the existing IPE systems from an Oracle platform to a Java platform for better system security, maintainability and expandability.

IPE System Migration Project Update

66. The IPE system migration project commenced in March 2016. There are two phases of development with the first phase covering the online systems and the Associated Board of The Royal Schools of Music system enhancements; and the second phase covering the backend examination systems and computer-based test systems. All replacement system hardware was properly installed by August 2016 with Phase One

targeted to be completed by early 2017. In accordance with the master project plan, Phase Two will be completed in January 2018.

Outreach Activities

67. Efforts on facilitating Hong Kong citizens in Mainland China to take the HKDSE continued. A talk on HKDSE was delivered to the students and parents of Huake Education, South China Normal University in September 2015 as one of the university's orientation events. A Joint Pearson-HKEAA London Chamber of Commerce and Industry (LCCI) Training was held in January 2016 for the examination body to introduce the new LCCI syllabuses and examination calendar to secondary schools. A joint workshop on the Associate Agreement between the Authority and Cambridge International Examinations was held in March 2016 for private and direct subsidy secondary schools. An information seminar on the Institute of Linguists Educational Trust's new qualification, Certificate in Languages for Business, was organised in April 2016 for training bodies of the Employees Retraining Board. To soft launch a new Singing qualification for children of the Beijing Central Conservatory of Music (CCM) and to collect feedback on the proposed syllabus, a focus group meeting was coordinated in July 2016 for CCM representatives to meet with selected music studios and teachers.

New Examinations

68. Major new examinations introduced during the year include:

Examination	Examination Body	Country/Region
Secondary School Admission Test (SSAT)	The Enrollment Management Association	USA
Occupational English Test	Cambridge Boxhill Language Assessment	Australia
Chinese Folk Dance Graded Examinations	Chinese Folk Dance Grade Test Center, Chinese Society for Professional Art Education	PRC
Recruitment examination for the post of Cadet Pilot	Government Flying Service	HKSAR
General Certificate of Education/International General Certificate of Secondary Education (GCE/IGCSE) Tamil and Arabic language examinations	Cambridge International Examinations and Edexcel	UK

Secretary General
Hong Kong Examinations and Assessment Authority
December 2016

HONG KONG EXAMINATIONS AND ASSESSMENT AUTHORITY**Programme of Activities****1 September 2015 – 31 August 2016**

1. The Hong Kong Diploma of Secondary Education Examination (HKDSE) was conducted as scheduled during the period under review. The candidatures are shown below:

Candidate Category	No. Entered	No. Sat
School Candidates	57,127	56,899
Day School Candidates	56,112	55,934
Day School First Attempters	55,327	55,157
Private Candidates	11,001	9,975
All Candidates	68,128	66,874

2. **Language Proficiency Assessment for Teachers (LPAT)**

Number of Candidates Sat	<i>English Language</i>	1,524
	<i>Putonghua</i>	2,040

3. **Secondary 3 Territory-wide System Assessment (TSA)**

Number of Students Sat (Written Assessment)	55,278
Number of Students Sat (Oral Assessment)	20,630

4. Under approval obtained in accordance with Section 7(2)(c) of the Hong Kong Examinations and Assessment Authority Ordinance, the Authority conducted examinations on behalf of the following examining bodies:

Name of Examining Body

1. ACT, Inc.
2. American Board of Industrial Health (ABIH)
3. American Institute for Chartered Property Casualty Underwriters/Insurance Institute of America
4. American Society for Industrial Security (ASIS)
5. Anglican Church Grammar School
6. Associated Board of The Royal Schools of Music
7. Association of American Medical Colleges (AAMC)
8. Association of Chartered Certified Accountants
9. Association of Clinical Research Professionals (ACRP)
10. Association of International Accountants
11. Athabasca University
12. Australian Council for Educational Research

13. Australian Teachers of Dancing Limited
14. British Columbia Institute of Technology
15. BEAM Society Limited
16. Benenden School
17. Cambridge International Examinations
18. Carleton University
19. Central Conservatory of Music
20. CFA Institute
21. Charles Sturt University
22. Chartered Institute of Marketing
23. Cheung Kong School of Art and Design, Shantou University
24. China Legal Service (HK) Limited
25. Chinese Medicine Council of Hong Kong
26. COMPASS (ACT)
27. Commonwealth Society of Teachers of Dancing (CSTD)
28. Competency and Credentialing Institute (CCI)
29. Customs & Excise Department, the Government of the Hong Kong SAR
30. Deakin University
31. Economic Analysis and Business Facilitation Unit, Financial Secretary's Office
32. Edith Cowan University
33. Educational Commission for Foreign Medical Graduates
34. Educational Records Bureau
35. Educational Testing Service
36. Electrical & Mechanical Services Department, the Government of the Hong Kong SAR
37. Estate Agents Authority
38. European Personnel Selection Office
39. Fire Services Department, the Government of the Hong Kong SAR
40. Global Association of Risk Professionals
41. Governance Institute of Australia
42. Government Flying Service, the Government of the Hong Kong SAR
43. Green Building Certification Institute (GBCI)
44. Guangzhou Academy of Fine Arts
45. Hong Kong Dance Federation
46. Hong Kong Institute of Accredited Accounting Technicians Limited
47. Hong Kong Institute of Architects
48. Hong Kong Institute of Certified Public Accountants
49. Hong Kong Institute of Chartered Secretaries
50. Hong Kong Statistical Society

51. Hong Kong Post, the Government of the Hong Kong SAR
52. Human Resource Certification Institute (HRCI)
53. Immigration Department, the Government of the Hong Kong SAR
54. Information Services Department, the Government of the Hong Kong SAR
55. Institute of Applied Linguistics, Ministry of Education, PRC
56. Institute of Certified Management Accountants (ICMA)
57. Institute of Chartered Secretaries and Administrators (UK)
58. Institute of Electrical and Electronics Engineers (IEEE)
59. Institute of International Container Lessors
60. Institute of Linguists Educational Trust
61. Institution of Fire Engineers (IFE)
62. Insurance Institute of Canada
63. International Communications Industries Association (InfoCOMM)
64. International Facility Management Association (IFMA)
65. International Institute of Business Analysis
66. International Society for Clinical Densitometry
67. Law School Admission Council
68. MacRobertson Girls High School
69. Market Technicians Association (MTA)
70. Massey University
71. Medical Council of Canada
72. Medical Dosimetrist Certification Board
73. Ministry of Justice, PRC
74. Monash University
75. Moody's Investors
76. Murdoch University
77. National Board for Certification in Occupational Therapy
78. National Council of Architectural Registration Boards
79. National Educational Examinations Authority, PRC
80. Office of the Government Chief Information Officer, the Government of the Hong Kong SAR
81. Pearson Education Limited
82. Praxis
83. Product Development and Management Association (PDMA)
84. Project Management Institute (PMI)
85. Royal Academy of Dance
86. School and College Ability Test (SCAT)
87. Securities and Investment Institute (SII)

88. Self-Study Examination Office The Education Examinations Authority of Guangdong Province
89. Smart Education Company Limited
90. Society for Worldwide Inter Bank Financial Telecommunication (SWIFT)
91. Society of Actuaries
92. The Chartered Institute of Legal Executives
93. The Chartered Insurance Institute
94. The College Board
95. The Securities Analysts Association of Japan (SAAJ)
96. The Taxation Institute of Hong Kong
97. The University of Queensland
98. University of British Columbia
99. University of Guelph
100. University of London International Programmes
101. University of Manitoba
102. University of South Australia
103. University of Southern Queensland
104. University of Warwick
105. Victorian Selective Entry High School

5. The total candidature of examinations administered by the International and Professional Examinations Division was close to 295,000 in 2015/2016, the distribution of which is given below:

