



**Hong Kong Examinations and
Assessment Authority**

香港考試及評核局

31 August 2017

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

Opinion

We have audited the financial statements of Hong Kong Examinations and Assessment Authority ("the Authority") set out on pages 4 to 23, which comprise the balance sheet as at 31 August 2017, the statement of comprehensive income, the statement of changes in reserves and the cash flow statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Authority as at 31 August 2017 and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAAs") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Authority 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.

Responsibilities of the Authority for the financial statements

The Authority is 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 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.

In preparing the financial statements, the Council is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.



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

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. 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.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's 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 HKSA's, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Authority.
- Conclude on the appropriateness of the Authority's 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 Authority'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 Authority to cease to continue as a going concern.



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

Auditor's responsibilities for the audit of the financial statements (continued)

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

We communicate with the Authority 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.

A handwritten signature in blue ink, appearing to be 'J. K. M. S.', written over a faint grid.

Certified Public Accountants

8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong

13 DEC 2017

Balance sheet at 31 August 2017

(Expressed in Hong Kong dollars)

	Note	2017	2016
Non-current asset			
Fixed assets	3	\$ 57,367,909	\$ 49,211,487
Current assets			
Inventories	4	\$ 1,358,415	\$ 1,333,031
Prepayments, sundry deposits and receivables	5	28,438,529	15,904,962
Cash and bank deposits	6	288,150,282	331,501,262
		\$ 317,947,226	\$ 348,739,255
Current liabilities			
Accounts payable and accruals		\$ 163,602,063	\$ 149,293,833
Receipts in advance	7	3,437,389	18,445,185
Deferred government grants	8(a)	1,966,808	5,355,416
		169,006,260	173,094,434
Net current assets		<u>\$ 148,940,966</u>	<u>\$ 175,644,821</u>
Total assets less current liabilities		\$ 206,308,875	\$ 224,856,308
Non-current liabilities			
Accounts payable and accruals		\$ 10,613,090	\$ 10,684,184
Deferred government grants	8(a)	805,499	2,772,307
		11,418,589	13,456,491
Net assets		<u>\$ 194,890,286</u>	<u>\$ 211,399,817</u>
Representing:			
Accumulated surplus		<u>\$ 194,890,286</u>	<u>\$ 211,399,817</u>

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


Chairman
Hong Kong,

13 DEC 2017

The notes on pages 8 to 23 form part of these financial statements.

Statement of comprehensive income
for the year ended 31 August 2017
(Expressed in Hong Kong dollars)

	Note	2017	2016
Income			
Hong Kong Diploma of Secondary Education Examination	\$	187,132,612	\$ 198,076,610
International and professional and other local examinations		106,597,803	98,446,196
Basic Competency Assessment		78,414,000	58,992,000
Sale of publications		16,381,357	14,543,145
Government grants	8(a)	5,852,393	21,851,889
Interest income		2,104,066	2,330,384
Sundry income		13,906,981	14,504,758
		<u>\$ 410,389,212</u>	<u>\$ 408,744,982</u>
Expenditure			
Staff costs	10(a)	\$ 224,893,132	\$ 216,157,888
Examination personnel expenses		86,552,029	84,157,345
Administrative and other operating expenses		96,976,127	102,886,068
Depreciation		18,477,455	25,246,836
		<u>426,898,743</u>	<u>428,448,137</u>
Deficit and total comprehensive income for the year	10	<u>\$ (16,509,531)</u>	<u>\$ (19,703,155)</u>

The notes on pages 8 to 23 form part of these financial statements.

Statement of changes in reserves for the year ended 31 August 2017

(Expressed in Hong Kong dollars)

	<i>Accumulated surplus</i>
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>
At 1 September 2016	\$ 211,399,817
Deficit and total comprehensive income for the year	<u>(16,509,531)</u>
At 31 August 2017	<u>\$ 194,890,286</u>

The notes on pages 8 to 23 form part of these financial statements.

Cash flow statement for the year ended 31 August 2017 (Expressed in Hong Kong dollars)

	Note	2017	2016
Operating activities			
Deficit for the year		\$ (16,509,531)	\$ (19,703,155)
Adjustments for:			
Depreciation		18,477,455	25,246,836
Interest income		(2,104,066)	(2,330,384)
Gain on disposal of fixed assets		(46,662)	(16,009)
Operating (deficit)/surplus before changes in working capital		\$ (182,804)	\$ 3,197,288
Increase in inventories		(25,384)	(39,684)
(Increase)/decrease in prepayments, sundry deposits and receivables		(12,689,530)	13,538,641
Increase/(decrease) in accounts payable and accruals		6,733,697	(5,152,132)
(Decrease)/increase in receipts in advance		(15,007,796)	18,083,752
Decrease in deferred government grants		(5,355,416)	(15,238,602)
Net cash (used in)/generated from operating activities		\$ (26,527,233)	\$ 14,389,263
Investing activities			
Payment for the purchase of fixed assets		\$ (19,133,625)	\$ (26,510,014)
Proceeds from sale of fixed assets		49,849	18,000
Decrease in bank deposits with maturity over three months at acquisition		38,432,718	32,469,274
Interest received		2,260,029	2,695,661
Net cash generated from investing activities		\$ 21,608,971	\$ 8,672,921
Net (decrease)/increase in cash and cash equivalents		\$ (4,918,262)	\$ 23,062,184
Cash and cash equivalents at 1 September		104,624,775	81,562,591
Cash and cash equivalents at 31 August	6	\$ 99,706,513	\$ 104,624,775

The notes on pages 8 to 23 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 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. Significant accounting policies adopted by the Authority are disclosed 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 ten year financial projection and the accumulated surplus is projected to decline with a marginal cash position in 2019/20, and negative changes in any assumptions will trigger significant impact on the Authority's cash flow position. In light of this, the Authority has submitted funding proposals to seek government funding during the year in accordance with the Ordinance to meet future cash flow.

These financial statements are prepared on a going concern basis based on the fact that (1) the Authority shall be a body with perpetual succession and there would be no alternative organization in Hong Kong to conduct the Hong Kong Diploma of Secondary Education examination which is a specified examination under the Ordinance. (2) Over the past two years, the Authority has had on-going discussions with the Education Bureau ("EDB") over the funding problem and the EDB has indicated its intention to support the Authority for resolving the long-term funding problem with a solution coming up within 12 months from October 2017.

If in the future the Authority ceases to be a going concern or the going concern assumption is no longer appropriate, adjustments may have to be made to the financial statements to reflect the situation. The effects of these adjustments have not been reflected in the financial statements.

2 Significant accounting policies (continued)

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

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

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

(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.

2 Significant accounting policies (continued)

(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.

(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 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>
At 1 September 2016	\$101,019,268	\$ 15,967,510	\$187,019,975	\$ 279,428	\$304,286,181
Additions	771,392	803,058	25,062,614	-	26,637,064
Disposals	-	(511,230)	(5,032,447)	-	(5,543,677)
At 31 August 2017	<u>\$101,790,660</u>	<u>\$ 16,259,338</u>	<u>\$207,050,142</u>	<u>\$ 279,428</u>	<u>\$325,379,568</u>
Accumulated depreciation:					
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>
At 1 September 2016	\$ 88,531,218	\$ 13,716,018	\$152,548,030	\$ 279,428	\$255,074,694
Charge for the year	4,781,318	953,581	12,742,556	-	18,477,455
Written back on disposal	-	(511,230)	(5,029,260)	-	(5,540,490)
At 31 August 2017	<u>\$ 93,312,536</u>	<u>\$ 14,158,369</u>	<u>\$160,261,326</u>	<u>\$ 279,428</u>	<u>\$268,011,659</u>
Net book value:					
At 31 August 2017	<u>\$ 8,478,124</u>	<u>\$ 2,100,969</u>	<u>\$ 46,788,816</u>	<u>\$ -</u>	<u>\$ 57,367,909</u>
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>

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 in 2016.

4 Inventories

	2017	2016
Stationery and printing materials	\$ 48,985	\$ 55,773
Publications	1,309,430	1,277,258
	<u>\$ 1,358,415</u>	<u>\$ 1,333,031</u>

5 Prepayments, sundry deposits and receivables

	2017	2016
Amount due from the Education Bureau	\$ 5,347,469	\$ 2,222,218
Other receivables	11,896,336	4,648,070
Interest receivable	476,026	631,989
Prepayments and sundry deposits	10,718,698	8,402,685
	<u>\$ 28,438,529</u>	<u>\$ 15,904,962</u>

As at 31 August 2017, an amount of \$860,260 (2016: \$328,032) 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 2017 and 2016 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:

	2017	2016
Neither past due nor impaired	\$ 5,380,217	\$ 3,848,316
Less than 1 month past due	\$ 8,286,826	\$ 2,474,981
1 to 3 months past due	3,430,098	397,886
Over 3 months past due	146,664	149,105
	<u>\$ 11,863,588</u>	<u>\$ 3,021,972</u>
	<u>\$ 17,243,805</u>	<u>\$ 6,870,288</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

	2017	2016
Cash and cash equivalents		
– Cash at bank and in hand	\$ 99,706,513	\$ 104,624,775
Time deposits with maturity over three months at acquisition	188,443,769	226,876,487
	<u>\$ 288,150,282</u>	<u>\$ 331,501,262</u>

At 31 August 2017, cash and bank deposits amounting to \$73,426,645 (2016: \$72,089,483) 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 2017 bear interest at rates ranging from 0.70% to 1.32% (2016: 0.93% to 1.00%) per annum.

7 Receipts in advance

Receipts in advance represents school license fee received in advance and examination fees received in advance of examinations to be conducted after the balance sheet date.

For the year ended 31 August 2016, receipts in advance also represented advances from Education Bureau in respect of Basic Competency Assessment program.

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 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	\$ 1,422,055	\$ -	\$ 6,705,668	\$ 8,127,723
At 1 September 2016	\$ 1,422,055	\$ -	\$ 6,705,668	\$ 8,127,723
Add: Grants received and receivable during the year	-	496,977	-	496,977
Less: Recognised as Government Grant income	(1,422,055)	(496,977)	(3,933,361)	(5,852,393)
At 31 August 2017	\$ -	\$ -	\$ 2,772,307	\$ 2,772,307
Amount to be recognised as income:				
<i>At 31 August 2017</i>				
Within one year	\$ -	\$ -	\$ 1,966,808	\$ 1,966,808
After one year	-	-	805,499	805,499
	\$ -	\$ -	\$ 2,772,307	\$ 2,772,307
<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
	\$ 1,422,055	\$ -	\$ 6,705,668	\$ 8,127,723

8 Deferred government grants (continued)

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

	<i>Capital Grants (note (i))</i>	<i>Hong Kong Assessment Centre Grants (note (ii))</i>	<i>HKDSE Exam System Grants (note (iii))</i>	<i>Total</i>
2017				
Depreciation of fixed assets funded by Government Grants	\$ 1,422,055	\$ -	\$ 3,933,361	\$ 5,355,416
Operating lease charges and rates	-	496,977	-	496,977
	<u>\$ 1,422,055</u>	<u>\$ 496,977</u>	<u>\$ 3,933,361</u>	<u>\$ 5,852,393</u>
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>

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:

	2017	2016
Contributions to defined contribution retirement plan	\$ 360,533	\$ 347,869
Salaries and other benefits	9,412,662	9,709,987
	<u>\$ 9,773,195</u>	<u>\$ 10,057,856</u>

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

	2017 Number	2016 Number
\$1,500,001 to \$2,000,000	1	-
\$2,000,001 to \$2,500,000	2	3
\$2,500,001 to \$3,000,000	-	-
\$3,000,001 to \$3,500,000	1	1
	<u>4</u>	<u>4</u>

10 Deficit for the year

Deficit for the year is arrived at after charging/(crediting):

	2017	2016
(a) Staff costs		
Contributions to defined contribution retirement plan	\$ 10,158,967	\$ 10,062,122
Salaries, wages and other benefits	214,734,165	206,095,766
	<u>\$ 224,893,132</u>	<u>\$ 216,157,888</u>
(b) Other items		
Auditor's remuneration	\$ 575,800	\$ 489,000
Operating lease charges in respect of:		
– office premises	7,510,295	12,367,452
– examination halls and equipment	11,252,729	11,810,933
Depreciation	18,477,455	25,246,836
Gain on disposal of fixed assets	<u>(46,662)</u>	<u>(16,009)</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 76% (2016: 75%) 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.

(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 2017 and 2016.

14 Commitments

(a) Capital commitments outstanding at 31 August 2017 not provided for in the financial statements were as follows:

	2017	2016
Contracted for	\$ 11,025,351	\$ 27,847,889
Authorised but not contracted for	48,800,000	48,800,000
	<u>\$ 59,825,351</u>	<u>\$ 76,647,889</u>

(b) At 31 August 2017, the total future minimum lease payments under non-cancellable operating leases are payable as follows:

	2017	2016
Within 1 year	\$ 8,893,390	\$ 9,096,333
After 1 year but within 5 years	13,972,502	5,856,868
	<u>\$ 22,865,892</u>	<u>\$ 14,953,201</u>

The Authority leases a number of properties under operating leases. The leases typically run for an initial period of one to four 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 2017

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 2017 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 2017

(Expressed in Hong Kong dollars)

Appendix I

	2017	2016
1		
Prepayments, sundry deposits and receivables		
Interest on fixed deposits and savings account to be received	\$ 476,026	\$ 631,989
Service charges and expenses receivable from other examination bodies for the conduct of examinations in Hong Kong	10,319,651	3,783,271
Prepayments and other accounts receivable	11,434,953	6,890,921
Sundry deposits	860,430	2,376,563
Amount due from the Education Bureau for Basic Competency Assessment	1,620,489	-
Amount due from the Education Bureau for government grants	-	1,098,652
Service charges and receivables from the Education Bureau	3,726,980	1,123,566
	<u>\$ 28,438,529</u>	<u>\$ 15,904,962</u>
2		
Accounts payable and accruals		
Provision for unutilised annual leave	\$ 23,978,877	\$ 25,346,319
Provision for gratuity payments	23,569,586	21,392,214
Provision for examination personnel expenses	15,192,824	13,005,152
Amount due to The Associated Board of the Royal School of Music	68,629,067	67,236,836
Payables to fixed assets suppliers	12,177,617	4,674,178
Other accounts payable and accruals	30,667,182	28,323,318
	<u>\$ 174,215,153</u>	<u>\$ 159,978,017</u>

Detailed supporting schedules
to the statement of comprehensive income
for the year ended 31 August 2017
(Expressed in Hong Kong dollars)

Appendix II

2017 2016

1 Income

(a) Hong Kong Diploma Secondary Education Examination

Examination fees	\$ 163,011,231	\$ 174,590,265
Supplementary fees	1,039,581	1,055,642
Rechecking fees	23,081,800	22,430,703
	<u>\$ 187,132,612</u>	<u>\$ 198,076,610</u>

(b) International and professional and other local examinations

International and professional and other local examinations	\$ 95,142,139	\$ 87,309,118
Language proficiency assessment for teachers	11,455,664	11,137,078
	<u>\$ 106,597,803</u>	<u>\$ 98,446,196</u>

Detailed supporting schedules
to the statement of comprehensive income
for the year ended 31 August 2017 (continued)
(Expressed in Hong Kong dollars)

		Appendix II (continued)	
		2017	2016
2	Expenditure		
(a)	Staff costs		
	Contract gratuities	\$ 14,799,251	\$ 14,726,363
	Medical and dental	7,556,777	6,898,475
	Overtime	968,547	892,215
	Contributions to the retirement benefit scheme and the MPF scheme	10,158,967	10,062,122
	Salaries and other allowances	177,278,434	171,206,299
	Temporary staff	14,131,156	12,372,414
		<u>\$ 224,893,132</u>	<u>\$ 216,157,888</u>
(b)	Examination personnel expenses		
	Multiple choice item writers	\$ 133,877	\$ 110,599
	Moderators/Setters/Examiners	10,012,236	11,123,526
	Markers/Oral examiners	59,655,159	57,078,584
	Centre supervisors and invigilators	11,548,683	10,477,926
	Other examination personnel	5,202,074	5,366,710
		<u>\$ 86,552,029</u>	<u>\$ 84,157,345</u>

Detailed supporting schedules
to the statement of comprehensive income
for the year ended 31 August 2017 (continued)
(Expressed in Hong Kong dollars)

	Appendix II (continued)	
	2017	2016
2 Expenditure (continued)		
(c) Administrative and other operating expenses		
Air-conditioning, electricity and water	\$ 6,894,116	\$ 7,418,290
Audit fee	575,800	489,000
Barcode label and other scan cost	1,072,583	901,289
Building maintenance and cleaning	5,639,003	5,963,025
Computer service and maintenance	17,756,053	18,247,153
Examination materials	1,950,762	2,101,480
Furniture and equipment	1,033,570	1,066,892
Hired transport	4,329,132	3,876,902
Insurance	827,218	772,909
Legal and professional fees	2,403,751	990,136
Listening test recurrent expenses	549,146	538,535
Miscellaneous	4,137,782	3,536,270
Postage and air freight	1,051,907	1,030,673
Pretest/SBA training courses	64,800	152,293
Printing, publication and stationery	17,851,131	17,686,000
Rent, management fees and rates	13,401,518	19,201,532
Rental of examination halls and equipment	11,252,729	11,810,933
Securing services	3,543,935	3,954,403
Staff training and travelling	1,088,043	1,267,031
Staff welfare	309,486	363,293
Telephone, fax and internet charges	1,243,662	1,518,029
	<u>\$ 96,976,127</u>	<u>\$ 102,886,068</u>

Hong Kong Examinations and Assessment Authority

Report on Activities September 2016 – August 2017

Introduction

The Year of 2016/2017 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 ending 31 August 2017, 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 the 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
- (D) Quality Assurance

Part II Examinations and Assessment

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

Part I Corporate Governance and Development

(A) Corporate Information Updates

The HKEAA 40th Anniversary Programmes

1. To celebrate its 40th Anniversary, the Authority organised a series of events to promote understanding of its commitment to providing Hong Kong with quality examination and assessment services. A number of events, including a kick-off ceremony, an anniversary website and a thematic exhibition were held during March – August 2017. The Authority also participated in the 2017 Hong Kong Book Fair to promote the HKDSE Question Papers series and other publications.
2. The Authority also hosted the 40th Anniversary Luncheon Forum on 8 August 2017 at the Hong Kong Convention and Exhibition Centre. The event was attended by over 160 guests, including leaders of the school and higher education sectors, experienced examination personnel, academics, partners and stakeholders.

2016 HKEAA Public Opinion Survey

3. To facilitate strategic planning to improve organisational performance, the Authority commissioned the Public Opinion Programme at The University of Hong Kong to conduct a public opinion survey in November 2016. Results of the public opinion survey were presented to the Authority Council and staff members from June to August 2017. The Authority will make reference to the findings and analytics in devising stakeholder relations and communications strategies in the future.

Stakeholders' Engagement

4. The Authority held its annual Open Day in January 2017 at the Lai King Assessment Centre and offered a number of HKDSE information seminars at Tsuen Wan Government Secondary School. Organised to improve understanding about the assessment of the HKDSE core subjects, the events also featured demonstration of various IT systems used in testing and marking (e.g. the Onscreen Marking and the Oral Recording Systems). These annual events received around 1,000 members of the public comprising students, parents, teachers, etc.
5. The Authority held the Annual Stakeholders' Forum in February 2017 for key stakeholder groups, including school councils, education concern groups, youth groups, parent-teacher associations as well as concern groups for students with special educational needs (SEN). The stakeholders' forum featured a roundtable discussion of issues including service provision and other changes in examination policies. The stakeholders' forum provided a platform for the Authority to engage various stakeholders, share latest information on service provision and significant initiatives, and collect their views and gauge their future needs.

Promoting the HKDSE

6. To promote recognition of the HKDSE for admission to officers of overseas universities, representatives of the Authority attended the StudyUK Education Expo

organised by the British Council in January and July 2017 respectively and also the information seminars organised for Japanese universities during the year to provide updates on the HKDSE. Briefing sessions were also arranged for representatives from mainland higher education institutions.

7. As of August 2017, over 270 overseas institutions have announced their acceptance of the HKDSE qualification for admission to their undergraduate programmes, in addition to some 90 mainland institutions and around 150 Taiwanese institutions which will admit students on the basis of their HKDSE results.

Publications and Publicity

8. The Authority released two special publications, namely *1978 HKCEE Question Papers Selection and Scaling a New Height* in July and August 2017 respectively, to mark its 40th Anniversary and to promote understanding of the development of the Authority and the public examinations system.
9. In 2016/2017, 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.
10. By the end of August 2017, the HKDSE smartphone app recorded nearly 140,000 cumulative downloads since its launch in 2012. The HKDSE blog, *DSE Express*, also recorded more than 135,000 visits in 2016/2017.

Awards

11. Following The Ombudsman's recognition of a staff member for exemplary customer service in the Ombudsman's Awards Presentation Ceremony held in October 2016, two more staff members were selected by The Ombudsman for The Ombudsman's Awards 2017 for Officers of Public Organisations in early July 2017. Since 2012, a total of nine staff members have received this Award.

Media and Communication Activities

12. During the year, the Authority organised a number of press conferences and media interviews to announce major examination policies and other initiatives. A number of press releases and feature articles were published to promote various events and programmes.

HKEAA Code on Access to Information

13. The Authority received six requests for information under the HKEAA Code on Access to Information in 2016/2017. Among these requests two were fully met, three were partially met and in one case the Authority could not comply with the request in the absence of the requested information.

(B) Mainland and Overseas Partnership

Visits to the Authority

14. In 2016/2017, a number of delegations including representatives from the United Chinese School Committees' Association of Malaysia, an education delegation from Yunnan and a team of trade test experts from the Construction Industry Council visited the Authority to exchange knowledge and insight into assessment, as well as to learn more about the HKDSE and the education reform in Hong Kong.

(C) General Administration and Finance

Appointment of Senior Management Staff

15. The new Director – Corporate Services and Secretary General (SG) assumed office in April 2017 and September 2017 respectively. A media gathering was held on 22 May 2017 to introduce the new SG.

2017/2018 Pay and Benefit Level Review

16. The 3-year periodic pay and benefit level review of the Authority commenced in May 2017. Analysis of data has been in good progress and the review will be completed with recommendations to be presented to the Council in December 2017. Subject to the Council's approval, the recommendations will be put in place in the 2018 Annual Pay Review.

Large-scale Renovation Project of San Po Kong Building (SPK Renovation)

17. The Council approved the SPK Renovation project in June 2016 and preparation work has been underway. In light of the financial position of the Authority, the project has been withheld and would be replaced with basic and necessary repairs to ensure the good conditions of the building.

Talent-Wise Employment Charter & Inclusive Organisations Recognition Scheme

18. To support the Government in promoting employment opportunities for persons with disabilities (PWDs), the Authority, as an inclusive employer committed to providing equal opportunities, has joined the Talent-Wise Employment Charter and Inclusive Organisations Recognition Scheme of the Labour and Welfare Bureau. Apart from equal opportunities employment practices, such as contemplating suitable positions for PWDs and adjusting work processes to accommodate them, the use of products and services (including cleaning and catering) provided by rehabilitation social enterprises and workshops will be favourably considered.

Progress of Funding Request

19. To cope with the financial challenges facing the Authority as a result of the declining candidature of the HKDSE, the Authority has been, in consultation with the Education Bureau (EDB), exploring possible funding options to address the long-term financial needs of the Authority. The funding proposal is now under review and dialogue with the EDB is underway so as to facilitate the formulation of a long-term funding solution. To mitigate the Authority's financial challenges, a number of capital projects, which do not impact on the quality of the HKDSE, will be put on hold, including the San Po

Kong Renovation project, the development of a financial system, etc. In any event, various cost containment and income generation measures will continue to be implemented.

(D) Quality Assurance

ISO 9001 Certification

20. In January 2017, the ISO 9001:2008 external certification audit was successfully conducted by the certification body. No non-conformity, written observations or written suggestions were raised. The Authority will continue to strive for further enhancement of the quality management system.

Risk Management and Internal Audit

21. The Authority has adopted a risk-based audit approach and internal audits on the facility and administration services, policies and procedures, etc. were carried out during the year. All internal audit assignments were undertaken with due professional care and recommendations were made for further refining processes, which are being implemented.

Part II Examinations and Assessment

(A) HKDSE and Language Proficiency Assessment for Teachers (LPAT)

Delivery of 2017 HKDSE

22. The 2017 HKDSE was conducted for about 61,600 candidates from mid-February to May 2017 with the cooperation and support of schools, teachers and examination personnel. The written examinations were scheduled between end-March and early May, while the Chinese Language and English Language speaking examinations were held on weekday evenings from 14 to 23 March and from 2 to 12 May 2017 respectively. Compared to the previous year, the candidature went down by 9.5% (from 68,128 to 61,624). The majority of the candidates were Secondary 6 students from 489 schools who had completed the three-year senior secondary curriculum under the New Academic Structure (NAS). The number of day school candidates decreased by 8.8% while the number of private candidates dropped to 9,566 (down by 13%).
23. The 2017 HKDSE marks the sixth administration of the examination. Onscreen marking has been implemented in all written papers of Category A subjects. 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 2017 HKDSE. Standards maintenance was carried out to ensure that the examination results were comparable across years. Reference was made to the standards in 2012 to 2016 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 15 June and from 24 to 27 June 2017 respectively. The results were released on 12 July 2017 as scheduled.
24. This year, 15,705 rechecking and remarking applications involving a total of 32,778

subjects were received, representing an increase of 0.8% with reference to the total number of subjects sat as compared to the 2016 figure, although the actual number of applications was 353 subjects fewer than that of 2016 owing to the decline in candidature. The whole process was completed smoothly and the rechecking and remarking results were released on 9 August 2017 as scheduled. The upgrade rate was 1.8% which was slightly lower than that of last year.

25. The number of appeal review applications in respect of processing of examination irregularities, the process of rechecking and remarking and the marking of scripts after access to scripts after Data Access Requests (DARs) remained small (10, 1 and 41 cases respectively). In accordance with the *Personal Data (Privacy) Ordinance*, 9,031 HKDSE candidates filed DARs for examination-related personal data, including marked examination scripts and/or speaking examination video clips, before the scripts were destroyed.
26. USB drives were used to support the delivery of listening examinations in centres using infra-red transmission (IR) system / public address system and special centres. For the Chinese Language Paper 3 listening examination, sound files of the 'wav' format were erroneously used which could not be played in the USB player provided to these examination centres. This caused a delay in the examination start time by a few minutes to more than 30 minutes.
27. The Authority conducted a thorough investigation into this incident, including statistical analyses to evaluate the impact of the incident on the overall performance of candidates in Chinese Language Paper 3 who listened to the USB broadcast in normal centres and SEN centres respectively. The statistical analyses showed that the impact of the start time delay on their Paper 3 scores was negligible. Based on the statistical analyses, the Public Examinations Board (PEB) concluded that the delay in the examination start time in Paper 3 was not significant to the extent that warranted any mark adjustment for the candidates in the normal centres and SEN centres. However, 18 normal candidates and 32 SEN candidates were given mark adjustments due to other substantiated irregularities.
28. The procedures for duplication and checking of the listening component in the USB will be reviewed and improved to avoid similar incidents in the future. Training, support and monitoring of performance will be further strengthened, in particular for new staff members and staff members taking up new tasks. The enhanced procedures will be incorporated into the existing guidelines and implemented in the 2018 HKDSE.

Provision of Support to Teachers and Students

29. To enhance transparency and teachers' understanding of the HKDSE, briefing sessions on the review of the 2016 examination were held for all 24 Category A subjects and Applied Learning subjects from September to December 2016. 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 Authority's website to facilitate teachers, students and other stakeholders to better understand the standard of the HKDSE. In addition, the 2016 *HKDSE Question Papers* (formerly named as *Examination Report and Question*

Papers) covering the 24 Category A subjects have also been available for sale since early November 2016 for the reference of teachers and students. Each subject-specific publication comprises the 2016 HKDSE question papers, marking guidelines and comments on candidates' performance.

30. Over 200 briefing sessions, training sessions, workshops and conferences sessions were conducted in 2016/2017 for different subjects. Examples of these included workshops on question-setting and marking in written examinations, teachers' conferences and experience-sharing sessions on School-based Assessment (SBA), and training sessions on designing SBA tasks and developing assessment rubrics for specific subjects.

Assessment Literacy Training (ALT) Programme

31. The ALT Programme continued to be offered in 2016/2017 for secondary school teachers. The major assessment principles and practices adopted in the HKDSE were used as the context and the programme covered three major areas, namely Quality Assurance in Public Assessment, Grading Principles and Mechanism, and Assessment for Learning. Teacher participants from different schools also had the opportunity to share their views on public examinations and their own school's good practices. All schools were invited to nominate participants to attend the programme. A total of 12 sessions were conducted from February to March 2017, attracting more than 170 teacher participants whose feedback was generally positive.
32. Besides the ALT for secondary school teachers, assessment training was conducted in October 2016 for tutors of the Course Providers of Category B Applied Learning subjects. Topics discussed in the training included design principles and modes of assessment, assessment planning and strategies for scoring performance using appropriate assessment tools.
33. The Authority also conducted training for other professional bodies, including an ALT workshop for the Hong Kong Police College in December 2016 and a workshop on the assessment of writing skills for around 40 English Language teaching staff of the Vocational Training Council in January 2017. Additionally, a 10-session training course was conducted for 20 secondary school teachers from October to December 2016, enabling them to acquire a deeper understanding of the key areas of English language testing.

Evaluation of the Quality Assurance Framework (QAF) for the HKDSE

34. The QAF for the HKDSE was first launched in 2011. A major review was carried out in 2015/2016 and an updated version of the QAF was put in place in August 2016. An external consultant was commissioned to evaluate the revised QAF through an open tender exercise. The aim of the project is to have a professional evaluation of the revised HKDSE QAF and to obtain recommendations and advice on any changes which the Authority may consider in the light of international best practices.
35. The project has been progressing well. A preliminary observation of the consultants is that the procedures the Authority has in place are thorough, rigorous and in line with international best practices.

36. The consultants also conducted two site visits in January and June 2017 to monitor the implementation of major aspects of quality assurance procedures. During the site visits, the consultants were impressed by the level of rigour in the processes reviewed and the thoroughness of the documentation available. The consultant would provide their comments, recommendations and advice on the way forward for reference by the Authority by the end of 2017.

HKDSE School Statistical Report

37. The HKDSE School Statistical Report is a school-specific report showing results statistics of the school and those of all day schools for comparison of students' performance. In the 2016 HKDSE, schools were allowed to enter the teaching group information for non-SBA subjects for the order of teaching group reports covering all Category A subjects. The number of schools ordering the reports was 284 in 2012 and increased to 344 and 355 in 2015 and 2016 respectively.

HKDSE Computer System

38. Timely system enhancements for various HKDSE modules were delivered successfully to ensure smooth operation of the HKDSE Computer System.
39. The feasibility study and proof-of-concept for refreshing the HKDSE Computer System was completed in March 2017 with a suitable technology architecture outlined. The in-house team would proceed with this HKDSE technology refresh exercise with a view to enhancing quality control and saving costs. Project initiation would be completed in early 2018.

Second-generation Onscreen Marking System (OSM2)

40. Following the completion of programming in August 2016, the OSM2 was subjected to rigorous testing and commissioning during the year.
41. OSM2 was implemented successfully in four of the 2017 HKDSE elective subjects, namely, (1) Visual Arts (including SBA); (2) Design and Applied Technology; (3) Literature in English; and (4) Physics (and Combined Science) and Territory-wide System Assessment (TSA) Primary 6 and Secondary 3 in 2017.
42. OSM2 would replace the first-generation Onscreen Marking System and be fully applied to paper marking of the LPAT, the HKDSE and the TSA/Basic Competency Assessment (BCA) in 2018.

Information Security Risk Management against Ransomware

43. The global outbreak of the vicious WannaCry ransomware on 12 May 2017 did not affect the Authority. Stepped-up precautionary measures were immediately implemented with reference to the Office of Government Chief Information Officer's advice on computer security. In view of the trend in malware development, the Authority decided to upgrade all OSM workstations and office personal computers to

Windows 10 in 2017/2018 and has worked out the upgrade plan to ensure smooth operations of various systems.

Registration

44. The June and September registrations for the 2017 HKDSE were successfully completed in July and October 2016 respectively. The June registration covered Category C (Other Languages – November 2016 series) subject examinations while the September registration covered Category A, Category B and Category C (June 2017 series) subject examinations. To familiarise schools with the enhanced registration functions, two briefing sessions attracting more than 400 school staff to attend were held on 12 and 13 September 2016.
45. To provide an effective 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)

46. In order to provide a more user-friendly single platform for schools to update their school information, centre information and availability, the ECM System had been revamped and integrated as part of the School Information Management (SIM) Online Service in the 2016/2017 school year. Through the ECM system, schools could indicate their centre availability, view the provisional centre usage and confirm the final accommodation arrangements for both written and speaking examinations. Schools could also manage their options for the collection of questions papers and return of answer scripts, as well as updating payment account information online. Besides, additional measures were instituted in the examination centre allocation process to ensure the proper allocation of candidates to examination centres in the 2017 HKDSE. The final allocation was completed satisfactorily as scheduled.

Examination Personnel Management (EPM)

47. Under existing regulations of the HKDSE, schools that do not have proper venues or cannot provide examination venues are required to provide extra invigilation staff. Following the successful implementation of the top-up and incentive scheme on the provision of examination personnel (EP) by schools in the 2016 HKDSE, similar arrangements were adopted for the 2017 HKDSE. For the 2017 examination, 196 schools agreed to conduct both language subject examinations or to provide examination venues for seven days or more. The Authority slightly reduced the number of invigilation sessions required from these schools. On the other hand, 50 schools had to provide additional EP for not providing examination venues. Another 39 schools were exempted from providing additional EP in view of the special nature/remote location of the schools or the schools had agreed to serve as speaking examination centres or special centres for SEN candidates.

Results Dissemination (RD) and Rechecking & Remarking Applications (RRAs)

48. The results for the 2017 HKDSE were released on 12 July 2017 for Category A and B subjects and on 14 August 2017 for Category C (June 2017 series) subjects

respectively. School principals and private candidates could access the results of Category A and B subjects and Category C (June 2017 series) subjects via the RD System from 7:00 a.m. on 12 July 2017 and 8:30 a.m. on 14 August 2017 respectively. School candidates who had joined the Category C (June 2017 series) examination were each given a password to access the Online Results Enquiry Service and view their results online on 14 August 2017.

49. The workflow of the RRA system remained more or less the same as the 2016 HKDSE, except that the payment deadline which fell on a Sunday would be automatically deferred by one calendar day (i.e. to Monday). The system only accepted single rechecking and remarking applications from individual school candidates and private candidates. Candidates had to pay the relevant fees at any 7-Eleven or Circle K Convenience Stores before the payment deadline. A school briefing was conducted on 23 June 2017 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 during the application period to answer calls from schools and private candidates.

Applications for Special Examination Arrangements (SEAs)

50. School candidates sitting the 2017 and 2018 HKDSEs and private candidates sitting the 2017 HKDSE submitted their applications for SEAs via the online system in September 2016. In 2016/2017, around 2,900 applications were received which represented an increase of approximately 16% over 2015/2016. In the 2017 HKDSE, SEAs were provided for around 2,440 SEN candidates. In written examinations, 109 home centres were set up to cater to their specific needs for ancillary equipment (including the new provision of speech-to-text (STT) software) and/or familiar environment at their own schools. In addition, 65 schools served as home-cum-district centres to accommodate their own and other candidates with similar SEAs in the same district while 33 special centres were set up to serve other SEN candidates. The speaking examinations for SEN candidates were also smoothly conducted in May 2017.

Provision of STT Software in the 2017 HKDSE

51. In the 2017 HKDSE, totally 226 candidates with specific learning disabilities (SLD) applied to use STT software in the Liberal Studies (LS) examination and 220 applications were approved. Subsequently, 76 candidates withdrew from using the software after school practice and 16 candidates decided not to use the software on the day of the examination. The majority of the candidates who withdrew opined that they did not manage to use the software well or there was no substantial improvement in performance with the use of the software. As such, only 128 candidates from 67 schools actually used the software in the 2017 HKDSE LS examination.
52. A survey was administered to the schools and candidates concerned to evaluate the provision of this newly-introduced SEA. Both the schools and candidates concerned were generally satisfied with the overall examination arrangements and made some suggestions for improvement which have been approved by the PEB for implementation starting from the 2018 HKDSE. Whether the STT software should be extended to other non-language subjects would require further study and assessment

on the needs of the candidates, the effectiveness of the software and the requirements on examination venue and invigilation.

LPAT

53. This year marks the 20th administration of the LPAT. The written examinations were held on 11 and 12 February 2017 while the speaking examinations were held in the evenings from 27 February to 3 March 2017. A total of 1,471 candidates sat for the English Language papers while 1,954 sat for the Putonghua papers. The results were released on 26 May 2017 as scheduled.

(B) New Initiatives in Examination Administration and Assessment

Technology Refresh of Public Examinations Support System (PESS)

54. The proof-of-concept of using smart phones and cloud solution as core technologies for the Second-generation Public Examinations Support System (PESS2) was completed in November 2016. Pilot tests were also conducted in selected examination centres during the 2017 HKDSE. An implementation plan would be available by the end of 2017 to cope with the ageing problem of the current equipment of the First-generation Public Examinations Support System by partially implementing PESS2, i.e. replacing obsolete/ broken equipment with smart phones. Full implementation of PESS2 would be subject to the availability of funds.

(C) Research and Development

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

55. The Authority hosted the 18th AFELTA on the theme of ‘Social Aspects of English Language Testing’ during 25 - 26 November 2016. Language experts from member organisations in Korea, Japan, Taiwan, Singapore, Shanghai and Hong Kong presented the results of their latest research studies and shared their experiences and expertise in English Language testing. Since its inception in 1998, AFELTA has served as a platform for testing bodies in Asia to exchange experience and research findings on English language testing.

BCA

56. The BCA was proposed by the Education Commission in its Report for the Hong Kong education system in 2000. The Authority was commissioned by the EDB to develop and implement TSA and Student Assessment (SA).

(i) TSA

57. The TSA is a low-stake assessment mainly to gauge Primary 3 (P3), Primary 6 (P6) and Secondary (S3) students’ performance in Chinese Language, English Language and Mathematics. The TSA data facilitate schools in understanding students’ overall standards in key learning areas for the purposes of school improvement in learning and teaching.

58. The Coordinating Committee on Basic Competency Assessment and Assessment Literacy (the Committee) has conducted a comprehensive review of the TSA since October 2015. In February 2016, the Committee proposed in its report the implementation of 2016 Tryout Study (Primary 3). 2016 TSA reports were released in November 2016. In late November and early December 2016, the Authority organised 6 seminars, one for each subject at each level on overall students' performances presented by subject managers and senior officers. These seminars enabled schools to have a better understanding about the strengths and weaknesses of students' learning.
59. Based on the positive feedback collected from the 2016 Tryout Study (Primary 3), the EDB had accepted the Committee's recommendations that the BCA Research Study be extended to all primary schools in 2017, with a view to collecting more comprehensive feedback and continuously reviewing and enhancing the arrangements. Positive feedback from the education sector was also received on the enhanced school reports. Teachers reflected that the enhanced school reports would enable schools to make better use of the data to adjust teaching strategies and enhance teaching arrangements. Therefore, the Authority, following the Committee's recommendation, extended the enhanced school reports to P6 and S3. Schools could choose the reports which they considered best meeting their school or subject needs.
60. The oral assessments and primary Chinese audio-visual assessments (CAV) of the BCA Research Study and 2017 TSA were conducted on a random sampling basis in late April (S3) and early May (P3 and P6). The written assessments in primary and secondary were conducted respectively in mid-June and late June.
61. Under the BCA Research Study, the Authority conducted different focus group meetings (FGMs) with a view to collecting feedback from various stakeholders. They included subject teachers and marking personnel. In total, 15 FGMs were organised in June and July 2017 (with some 260 participants from over 190 schools attending). Another two FGMs were held for primary school heads in early July (with school heads or representatives from a total of over 100 schools attending). The feedback on the improved assessment papers and question design was positive. Principals and teachers found that the assessment items and materials were suitable for P3 students. As regards the new report formats, the feedback was positive, as was the feedback of the 2016 Tryout Study. Schools welcomed the Information Analysis Report most because this report provided diagnostic information on each option in all multiple-choice items of each sub-paper. Teachers held that this report could greatly lessen their workload and reduce the time in diagnosing students' misconceptions.
62. As in previous years, in order to encourage SEN students to take part in the TSA, the Authority has continued to provide special examination arrangements to accommodate their needs. The measures included provision of enlarged question papers (including single-paged enlarged paper and coloured paper), extension of assessment duration, provision of braille scripts, and providing encrypted WORD file to schools where students use screen-readers.
63. To accommodate non-Chinese speaking (NCS) students' participation in the Chinese Language assessments of the TSA, the Authority continued to provide various facilitation measures. They included bilingual instructions for the reading, writing,

listening and CAV assessments to enable NCS students to better understand the requirements for answering questions as well as reading aloud questions and options for the listening 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 to facilitate students' learning with reference to relevant reports.

64. The new hardware servers of OSM2 were deployed for the production use of the P6 TSA in June 2016. This was the first phase of the project. The second UAT phase of the OSM2 for TSA was also completed in May. Therefore, the 2017 TSA marking using OSM2 was conducted smoothly without any hindrance throughout the marking progress. In order to further facilitate school upload of student data to our BCA system, a number of items in the area of assessment administration were enhanced. For example, starting from 2016, secondary schools were able to upload their data to our system via the WEBSAMS interface which assimilated the registration of students for HKDSE. In addition, the new browser Chrome was added to support various users.

(ii) SA

65. SA provided an item bank in Chinese Language, English Language and Mathematics. It was an online system available for all primary and secondary schools to log into on a voluntary basis. This online system provided instant assessment reports for teachers' reference. Starting from January 2017, the Student Assessment system was upgraded to the Student Assessment Repository (STAR) platform. Schools can access the STAR platform through the website of Hong Kong Education City (<http://star.hkedcity.net>) for use.

Research Projects to Enhance the HKDSE

66. During the year, the Authority continued to conduct various research projects related to stakeholders' understanding of the HKDSE English Language level descriptors, the maintenance of grading standards in the HKDSE Chemistry Examination, the standards-setting in Applied Learning (ApL) subjects in the HKDSE, the use of assessment data to enhance teaching and learning, as well as the accuracy of school predictions of students' levels in the core subjects of the HKDSE examinations.

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

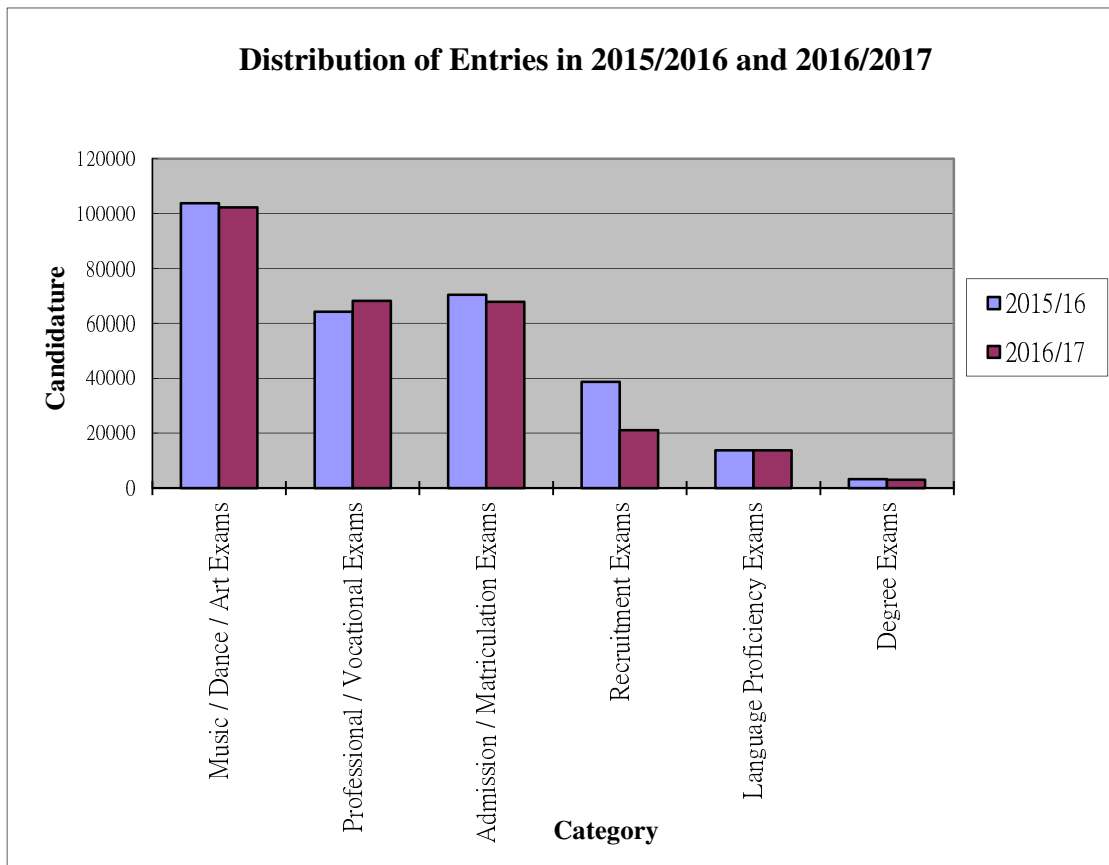
67. In the QAMAS ceremony on 5 November 2016, representatives from seven schools were presented certificates in recognition of their commitment to provide quality examination and assessment management in schools. Over one hundred teachers from the accredited schools attended this event which also featured an experience sharing session and an assessment literacy lecture. In the 2016/2017 academic year, a total of 88 schools were holding an effective QAMAS certificate.
68. To encourage school teachers to conduct post-exam data analysis and make 'assessment for learning' a real practice, the Authority launched a promotion campaign by offering free trial accounts for school to use the AQP. The response from schools

was very positive with over 150 schools submitting an application. To serve an increase of users, system enhancements were made including the new student mark input function, a tutorial corner in form of FAQs, and other account management and security upgrades.

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

Candidature

- 69. The overall candidature of IPEs in 2016/2017 dropped by 6% to around 277,000 as compared to the previous year.
- 70. Entries of IPEs were broadly classified into six categories as indicated in the table below. Amongst them, music/ dance/ art examinations continued to be the most popular though their entries had been adversely affected by the decline of student population in Hong Kong. In fact, all except the professional/ vocational examinations experienced minor setbacks in terms of entries in the year.



Customer Service

- 71. A range of online services was introduced in the year. Candidates/ applicants making registrations online can view and/or download their admission forms, examination schedules and results online if such services are offered by the examination bodies concerned.

72. In order to prevent impersonation in examinations, the Immigration Department was invited to deliver a briefing session on features of the most commonly used identification documents in Hong Kong in May 2017 for all examination administration staff and invigilators. Guidelines and procedures were beefed up accordingly, including the use of metal detectors at selected examination centres for detecting electronic devices brought into the centres. Due to the increasing use of convention and exhibition centres for holding large-scale examinations, another customised training course entitled ‘Crowd Control and Safety Management’ was held in August 2017 to better prepare examination administration staff to efficiently organise large-scale examinations with thousands of candidates under one roof.

IPE System Migration Project

73. The project progress has been affected by the substandard performance of the vendor. Extra resources have been deployed by both the vendor and the Authority to identify problems and expedite solutions. The online services of the Associated Board of the Royal Schools of Music were launched in March 2017 as planned. The target completion date of the project will be deferred by six months to August 2018.

Outreach Activities

74. A press briefing was conducted in November 2016 to present the Chinese Folk Dance Graded Examinations newly placed under the Authority. To introduce the brand-new singing qualifications for juveniles and children of the Beijing Central Conservatory of Music, a workshop for music studios and teachers as well as a press briefing were held in December 2016 and February 2017 respectively.

New Examinations

75. New examinations administered during the year included the following:

Examination	Examination Body	Country/Region
American Society for Quality qualifying examinations (a total of 35 computer-based examinations)	American Society for Quality	USA
Law Admission Test	Australian Council for Educational Research	Australia
Certified Fire Investigator Examination	International Association of Arson Investigators Inc.	USA
International General Certificate of Secondary Education - Russian (First Language) Examination	Cambridge Assessment International Education	UK
Entrance tests	Melbourne High School	Australia
	North Sydney Girls High School	
	St. Aloysius' College	
	Canberra Grammar School	

Recruitment examination for the post of Aircraft Technician (Avionics)	Government Flying Service	HKSAR
Recruitment examination for the post of Law Translation Officer	Department of Justice	
Recruitment examination for the post of Assistant Operations Officer (Aviation Administration)	Civil Aviation Department	
Recruitment examination for the post of Student Air Traffic Control Officer	Civil Aviation Department	

Secretary General
Hong Kong Examinations and Assessment Authority
December 2017

HONG KONG EXAMINATIONS AND ASSESSMENT AUTHORITY**Programme of Activities****1 September 2016 – 31 August 2017**

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	52,058	51,824
Day School Candidates	51,192	51,008
Day School First Attempters	50,671	50,488
Private Candidates	9,566	8,523
All Candidates	61,624	60,347

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

Number of Candidates Sat	<i>English Language</i>	1,471
	<i>Putonghua</i>	1,954

- 3.

		No. of Students Participating	
		Written Assessment	Oral Assessment
2017 Primary 3 Basic Competency Assessment Research Study		54,506	21,560
Territory-wide System Assessment 2017	Primary 6	47,220	20,930
	Secondary 3	52,707	20,378

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 for Occupational Health Nurses (ABOHN)
3. American Board of Industrial Health (ABIH)
4. American Institute for Chartered Property Casualty Underwriters/Insurance Institute of America
5. American Petroleum Institute (API)
6. American Society for Industrial Security (ASIS)
7. American Society for Quality (ASQ)
8. Associated Board of The Royal Schools of Music (ABRSM)
9. Association of American Medical Colleges (AAMC)
10. Association of Chartered Certified Accountants
11. Association of International Accountants

12. Australian Council for Educational Research
13. Australian National University
14. Australian Teachers of Dancing Limited
15. BEAM Society Limited
16. British Columbia Institute of Technology
17. Cambridge Boxhill Language Assessment
18. Cambridge Assessment International Education
19. Canberra Grammar School
20. Carleton University
21. Casualty Actuarial Society
22. Central Conservatory of Music
23. CFA Institute
24. Charles Sturt University
25. Chartered Institute of Marketing
26. Cheung Kong School of Art and Design, Shantou University
27. China Art Science Technology Research Institute
28. Chinese Medicine Council of Hong Kong
29. Civil Aviation Department, the Government of the Hong Kong SAR
30. Commonwealth Society of Teachers of Dancing (CSTD)
31. Competency and Credentialing Institute (CCI)
32. Deakin University
33. Department of Justice, the Government of the Hong Kong SAR
34. Economic Analysis and Business Facilitation Unit, the Government of the Hong Kong SAR
35. Edexcel
36. Edith Cowan University
37. Educational Commission for Foreign Medical Graduates
38. Educational Records Bureau
39. Educational Testing Service
40. Electrical & Mechanical Services Department, the Government of the Hong Kong SAR
41. Estate Agents Authority
42. European Personnel Selection Office
43. Fire Services Department, the Government of the Hong Kong SAR
44. Global Association of Risk Professionals
45. Global Reporting Initiative
46. Governance Institute of Australia
47. Government Flying Service, the Government of the Hong Kong SAR
48. Green Building Certification Institute (GBCI)
49. Guangzhou Academy of Fine Arts
50. Hong Kong Ballroom Dancing Council Limited
51. Hong Kong Dance Federation

52. Hong Kong Institute of Accredited Accounting Technicians Limited
53. Hong Kong Institute of Architects
54. Hong Kong Institute of Certified Public Accountants
55. Hong Kong Institute of Chartered Secretaries
56. Hong Kong Statistical Society
57. Human Resource Certification Institute (HRCI)
58. Information Services Department, the Government of the Hong Kong SAR
59. Institute of Applied Linguistics, Ministry of Education, PRC
60. Institute of Certified Management Accountants (ICMA)
61. Institute of Chartered Secretaries and Administrators (UK)
62. Institute of Electrical and Electronics Engineers (IEEE)
63. Institute of Financial Planners of Hong Kong
64. Institute of International Container Lessors
65. Institute of Linguists Educational Trust
66. Institution of Fire Engineers (IFE)
67. International Association of Arson Investigators Inc.
68. International Communications Industries Association (InfoCOMM)
69. International Facility Management Association (IFMA)
70. International Institute of Business Analysis
71. International Society for Clinical Densitometry
72. John Monash Science School
73. Law School Admission Council
74. Market Technicians Association (MTA)
75. Massey University
76. McMaster University
77. Medical Council of Canada
78. Medical Dosimetrist Certification Board
79. Melbourne High School
80. Ministry of Justice, PRC
81. Monash University
82. Moody's Investors
83. Murdoch University
84. National Council of Architectural Registration Boards
85. National Educational Examinations Authority, PRC
86. Office of the Government Chief Information Officer, the Government of the Hong Kong SAR
87. Pearson Education Limited
88. Praxis
89. Product Development and Management Association (PDMA)
90. Project Management Institute (PMI)
91. Royal Academy of Dance

92. School and College Ability Test (SCAT)
93. Scots College
94. Securities and Investment Institute (SII)
95. Self-Study Examination Office, The Education Examinations Authority of Guangdong Province
96. Smart Education Company Limited
97. Society for Worldwide Inter Bank Financial Telecommunication (SWIFT)
98. Society of Actuaries
99. Somerset College
100. St Aloysius' College
101. The Chartered Institute of Legal Executives
102. The Chartered Insurance Institute
103. The Chinese Folk Dance Grade Test Center, China Education Federation of the Arts
104. The College Board
105. The Enrollment Management Association
106. The Securities Analysts Association of Japan (SAAJ)
107. The Taxation Institute of Hong Kong
108. Thomson Prometric
109. University of British Columbia
110. University of Guelph
111. University of London International Programmes
112. University of South Australia
113. University of Southern Queensland
114. University of Toronto
115. University of Warwick

5. The total candidature of examinations administered by the International and Professional Examinations Division was close to 277,000 in 2016/2017, the distribution of which is given below:

