



Report of the Director of Audit

on the Accounts of the Government of the Hong Kong Special Administrative Region for the year ended 31 March 2015

October 2015

REPORT

OF

THE DIRECTOR OF AUDIT ON THE ACCOUNTS OF THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION FOR THE YEAR ENDED 31 MARCH 2015



審計署署長 香港灣仔 告士打道七號 入境事務大樓 二十六樓 Director of Audit 26th Floor Immigration Tower 7 Gloucester Road Wanchai, Hong Kong 圖文傳真 Facsimile : 2583 9063

電話 Telephone : 2829 4200

29 October 2015

The President of the Legislative Council, Legislative Council Complex, Hong Kong.

Sir,

In accordance with section 12(1) of the Audit Ordinance (Cap. 122), I have the honour to submit the Report on my examination and audit of the Accounts of the Government of the Hong Kong Special Administrative Region for the year ended 31 March 2015, and on matters relating to the performance of my duties and the exercise of my powers under the Ordinance, together with a copy of the following statements duly certified by me:

- the Statement of Assets and Liabilities of the Government and the
 Statement of Receipts and Payments by the Government; and
- the Statement of Assets and Liabilities of each fund, and the Statement of Receipts and Payments by each fund, other than the Lotteries Fund, established in accordance with section 29 of the Public Finance Ordinance (Cap. 2).

Yours faithfully,

David Sun

CONTENTS

ACCOUNTS OF THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION FOR THE YEAR ENDED 31 MARCH 2015

| | Page |
|---|------|
| General Revenue Account | |
| Report of the Director of Audit | 7 |
| Statement of Assets and Liabilities as at 31 March 2015 | 9 |
| Statement of Receipts and Payments for the year ended 31 March 2015 | 10 |
| Capital Works Reserve Fund | |
| Report of the Director of Audit | 23 |
| Statement of Assets and Liabilities as at 31 March 2015 | 25 |
| Statement of Receipts and Payments for the year ended 31 March 2015 | 26 |
| Capital Investment Fund | |
| Report of the Director of Audit | 35 |
| Statement of Assets and Liabilities as at 31 March 2015 | 37 |
| Statement of Receipts and Payments for the year ended 31 March 2015 | 38 |
| Civil Service Pension Reserve Fund | |
| Report of the Director of Audit | 45 |
| Statement of Assets and Liabilities as at 31 March 2015 | 47 |
| Statement of Receipts and Payments for the year ended 31 March 2015 | 48 |
| Disaster Relief Fund | |
| Report of the Director of Audit | 51 |
| Statement of Assets and Liabilities as at 31 March 2015 | 53 |
| Statement of Receipts and Payments for the year ended 31 March 2015 | 54 |

| | Page |
|---|------|
| Innovation and Technology Fund | |
| Report of the Director of Audit | 59 |
| Statement of Assets and Liabilities as at 31 March 2015 | 61 |
| Statement of Receipts and Payments for the year ended 31 March 2015 | 62 |
| Land Fund | |
| Report of the Director of Audit | 67 |
| Statement of Assets and Liabilities as at 31 March 2015 | 69 |
| Statement of Receipts and Payments for the year ended 31 March 2015 | 70 |
| Loan Fund | |
| Report of the Director of Audit | 73 |
| Statement of Assets and Liabilities as at 31 March 2015 | 75 |
| Statement of Receipts and Payments for the year ended 31 March 2015 | 76 |
| Bond Fund | |
| Report of the Director of Audit | 83 |
| Statement of Assets and Liabilities as at 31 March 2015 | 85 |
| Statement of Receipts and Payments for the year ended 31 March 2015 | 86 |