



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 2018

October 2018

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 2018



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

31 October 2018

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 2018, 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 2018

	Page
General Revenue Account	
— Report of the Director of Audit	7
— Statement of Assets and Liabilities as at 31 March 2018	10
— Statement of Receipts and Payments for the year ended 31 March 2018	11
Capital Works Reserve Fund	
— Report of the Director of Audit	23
— Statement of Assets and Liabilities as at 31 March 2018	26
— Statement of Receipts and Payments for the year ended 31 March 2018	27
Capital Investment Fund	
— Report of the Director of Audit	37
— Statement of Assets and Liabilities as at 31 March 2018	40
— Statement of Receipts and Payments for the year ended 31 March 2018	41
Civil Service Pension Reserve Fund	
— Report of the Director of Audit	49
— Statement of Assets and Liabilities as at 31 March 2018	52
— Statement of Receipts and Payments for the year ended 31 March 2018	53
Disaster Relief Fund	
— Report of the Director of Audit	57
— Statement of Assets and Liabilities as at 31 March 2018	60
— Statement of Receipts and Payments for the year ended 31 March 2018	61

Innovation and Technology Fund

— Report of the Director of Audit	67
— Statement of Assets and Liabilities as at 31 March 2018	70
— Statement of Receipts and Payments for the year ended 31 March 2018	71

Land Fund

— Report of the Director of Audit	77
— Statement of Assets and Liabilities as at 31 March 2018	80
— Statement of Receipts and Payments for the year ended 31 March 2018	81

Loan Fund

— Report of the Director of Audit	85
— Statement of Assets and Liabilities as at 31 March 2018	88
— Statement of Receipts and Payments for the year ended 31 March 2018	89

Bond Fund

— Report of the Director of Audit	97
— Statement of Assets and Liabilities as at 31 March 2018	100
— Statement of Receipts and Payments for the year ended 31 March 2018	101