



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 2026

October 2026

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 2026

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30 October 2026

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

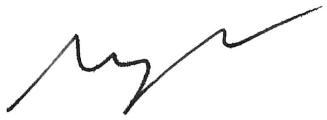
Sir,

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 2026, 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,



Prof. LAM Chi Yuen Nelson

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