



**Accounts of the Government for the year ended  
31 March 2021**

# CONTENTS

	Page		Page
<b>INTRODUCTION</b>	3	<b>SUPPORTING STATEMENTS</b>	119
<b>ACCOUNTS</b>	5	<b>General Revenue Account</b>	
<b>Consolidated Account</b>		Statement of Revenue Analysis	120
Financial Statements	6	by Head and Subhead	
<b>General Revenue Account</b>		Statement of Expenditure Analysis	129
Report of the Director of Audit	20	by Head and Subhead	
Financial Statements	22	Statement of Expenditure Analysis	149
<b>Capital Works Reserve Fund</b>		by Head and Component	
Report of the Director of Audit	36	Losses of Cash and Valuables due to	154
Financial Statements	38	Theft, Fraud or Negligence	
<b>Capital Investment Fund</b>		<b>Capital Works Reserve Fund</b>	
Report of the Director of Audit	48	Statement of Project Payments	155
Financial Statements	50	—Summary	
<b>Civil Service Pension Reserve Fund</b>		Statement of Project Payments	156
Report of the Director of Audit	58	—Analysis by Head	
Financial Statements	60	<b>Capital Investment Fund</b>	
<b>Disaster Relief Fund</b>		Statement of Investments	216
Report of the Director of Audit	66	Statement of Loans	219
Financial Statements	68	<b>Innovation and Technology Fund</b>	
<b>Innovation and Technology Fund</b>		Statement of Grant Payments	220
Report of the Director of Audit	74	<b>Loan Fund</b>	
Financial Statements	76	Statement of Loans	222
<b>Land Fund</b>		<b>ANALYSES OF VARIANCE</b>	225
Report of the Director of Audit	82	<b>General Revenue Account</b>	
Financial Statements	84	Analyses of Variance by Revenue Head	226
<b>Loan Fund</b>		Analyses of Variance by Expenditure	227
Report of the Director of Audit	90	Head	
Financial Statements	92	<b>Funds Established under Section 29</b>	
<b>Lotteries Fund</b>		<b>of the Public Finance Ordinance</b>	
Report of the Director of Audit	100	Analyses of Variance on Receipts and	233
Financial Statements	102	Payments	
<b>Bond Fund</b>			
Report of the Director of Audit	108		
Financial Statements	110		