



**Accounts of the Government for the year ended
31 March 2025**

CONTENTS

	Page		Page
INTRODUCTION	3	SUPPORTING STATEMENTS	121
ACCOUNTS	5	General Revenue Account	
Consolidated Account		Statement of Revenue Analysis	122
Financial Statements	6	by Head and Subhead	
General Revenue Account		Statement of Expenditure Analysis	131
Report of the Director of Audit	22	by Head and Subhead	
Financial Statements	24	Statement of Expenditure Analysis	151
Capital Works Reserve Fund		by Head and Component	
Report of the Director of Audit	40	Losses of Cash and Valuables due to	156
Financial Statements	42	Theft, Fraud or Negligence	
Capital Investment Fund		Capital Works Reserve Fund	
Report of the Director of Audit	54	Statement of Project Payments	157
Financial Statements	56	—Summary	
Civil Service Pension Reserve Fund		Statement of Project Payments	158
Report of the Director of Audit	62	—Analysis by Head	
Financial Statements	64	Capital Investment Fund	
Disaster Relief Fund		Statement of Investments	221
Report of the Director of Audit	68	Statement of Loans	224
Financial Statements	70	Innovation and Technology Fund	
Innovation and Technology Fund		Statement of Grant Payments	225
Report of the Director of Audit	76	Loan Fund	
Financial Statements	78	Statement of Loans	227
Land Fund		ANALYSES OF VARIANCE	231
Report of the Director of Audit	84	General Revenue Account	
Financial Statements	86	Analyses of Variance by Revenue Head	232
Loan Fund		Analyses of Variance by Expenditure	233
Report of the Director of Audit	92	Head	
Financial Statements	94	Funds Established under Section 29	
Lotteries Fund		of the Public Finance Ordinance	
Report of the Director of Audit	102	Analyses of Variance on Receipts and	237
Financial Statements	104	Payments	
Bond Fund			
Report of the Director of Audit	110		
Financial Statements	112		