



**Accounts of the Government for the year ended
31 March 2011**

CONTENTS

	Page		Page
INTRODUCTION	3	SUPPORTING STATEMENTS	101
ACCOUNTS	5	General Revenue Account	
Consolidated Account		Statement of Revenue Analysis	102
Financial Statements	6	by Head and Subhead	
General Revenue Account		Statement of Expenditure Analysis	111
Report of the Director of Audit	16	by Head and Subhead	
Financial Statements	18	Statement of Expenditure Analysis	130
Capital Works Reserve Fund		by Head and Component	
Report of the Director of Audit	30	Losses of Cash and Valuables due to	135
Financial Statements	32	Theft, Fraud or Negligence	
Capital Investment Fund		Capital Works Reserve Fund	
Report of the Director of Audit	40	Statement of Project Payments	136
Financial Statements	42	—Summary	
Civil Service Pension Reserve Fund		Statement of Project Payments	137
Report of the Director of Audit	48	—Analysis by Head	
Financial Statements	50	Capital Investment Fund	
Disaster Relief Fund		Statement of Investments	208
Report of the Director of Audit	54	Statement of Loans	211
Financial Statements	56	Innovation and Technology Fund	
Innovation and Technology Fund		Statement of Grants	212
Report of the Director of Audit	62	Loan Fund	
Financial Statements	64	Statement of Loans	213
Land Fund		VARIANCE ANALYSES	217
Report of the Director of Audit	70	General Revenue Account	
Financial Statements	72	Variance Analysis by Revenue Head	218
Loan Fund		Variance Analysis by Expenditure	219
Report of the Director of Audit	76	Head	
Financial Statements	78	Funds Established under Section 29	
Lotteries Fund		of Public Finance Ordinance	
Report of the Director of Audit	86	Revenue and Expenditure Variance	222
Financial Statements	88	Analyses	
Bond Fund			
Report of the Director of Audit	94		
Financial Statements	96		