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## Abbreviations

BOT	Build-Operate-Transfer
CAO	Central Administrative Overheads
CIF	Capital Investment Fund
CSPRF	Civil Service Pension Reserve Fund
CWRF	Capital Works Reserve Fund
DRAs	Departmental Resource Accounts
DRF	Disaster Relief Fund
EDs	Exposure Drafts
F & AR	Financial and Accounting Regulation
gaaps	generally accepted accounting principles
GFMS	Government Financial Management Information Systems
GLTA	Government Land Transport Agency
GPA	Government Property Agency
GRA	General Revenue Account
HKECIC	Hong Kong Export Credit Insurance Corporation
HKHA	Hong Kong Housing Authority
HKHS	Hong Kong Housing Society
HKMA	Hong Kong Monetary Authority
HKSA	Hong Kong Society of Accountants
HKSAR	Hong Kong Special Administrative Region
HKSTPC	Hong Kong Science and Technology Parks Corporation
HOS/PSPS	Home Ownership Scheme/Private Sector Participation Scheme
ITF	Innovation and Technology Fund

IASC	International Accounting Standards Committee
IASs	International Accounting Standards
IDC	Inter-departmental Charging
IFAC	International Federation of Accountants
IPSASs	International Public Sector Accounting Standards
KCRC	Kowloon-Canton Railway Corporation
LegCo	Legislative Council
MPF	Mandatory Provident Fund
MTRCL	MTR Corporation Limited
PFO	Public Finance Ordinance
ProRC	Provisional Regional Council
ProUC	Provisional Urban Council
PSC	Public Sector Committee
QEF	Quality Education Fund
SSCPS	Surviving Spouses' and Children's Pensions Scheme
TPS	Tenants Purchase Scheme
VTC	Vocational Training Council
WGA	Whole of Government Accounts
WOPS	Widows and Orphans Pensions Scheme