



二零二四至二五年度  
政府綜合財務報表（按應計制編製）

**Accrual-based consolidated financial statements of  
the Government for the year ended 31 March 2025**

## 目錄

頁

引言	3
綜合財務報表（按應計制編製）	5
綜合財務表現表	6
綜合財務狀況表	7
綜合現金流量表	8
應計制下的一般儲備與現金收付制下的綜合結餘（財政儲備）對帳表	9
應計制與現金收付制下的虧損 / 赤字對帳表	10
財務報表附註	11
資產保管報表	36

## CONTENTS

Page

<b>INTRODUCTION</b>	41
<b>ACCRUAL-BASED CONSOLIDATED FINANCIAL STATEMENTS</b>	43
Consolidated Statement of Financial Performance	44
Consolidated Statement of Financial Position	45
Consolidated Cash Flow Statement	46
Statement of Reconciliation between the General Reserve reported under the accrual basis and the Consolidated Fund Balance (Fiscal Reserves) reported under the cash basis	47
Statement of Reconciliation between the Deficits reported under the accrual basis and under the cash basis	48
Notes to the Financial Statements	49
<b>STEWARDSHIP STATEMENT</b>	74