



二零一七至一八年度
政府综合财务报表（按应计制编制）

**Accrual-based consolidated financial statements of
the Government for the year ended 31 March 2018**

目录

	<u>页</u>
引言	3
综合财务报表（按应计制编制）	5
综合财务表现表	6
综合财务状况表	7
综合现金流量表	8
应计制下的一般储备与现金收付制下的综合结余（财政储备）对帐表	9
应计制与现金收付制下的盈余对帐表	10
财务报表附注	11
资产保管报表	32

CONTENTS

	<u>Page</u>
INTRODUCTION	37
ACCRUAL-BASED CONSOLIDATED FINANCIAL STATEMENTS	39
Consolidated Statement of Financial Performance	40
Consolidated Statement of Financial Position	41
Consolidated Cash Flow Statement	42
Statement of Reconciliation between the General Reserve reported under the accrual basis and the Consolidated Fund Balance (Fiscal Reserves) reported under the cash basis	43
Statement of Reconciliation between the Surpluses reported under the accrual basis and under the cash basis	44
Notes to the Financial Statements	45
STEWARDSHIP STATEMENT	66