



二零一九至二零年度
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 2020**

目录

页

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 / 赤字对帐表	10
财务报表附注	11
资产保管报表	33

CONTENTS

Page

INTRODUCTION	38
ACCRUAL-BASED CONSOLIDATED FINANCIAL STATEMENTS	40
Consolidated Statement of Financial Performance	41
Consolidated Statement of Financial Position	42
Consolidated Cash Flow Statement	43
Statement of Reconciliation between the General Reserve reported under the accrual basis and the Consolidated Fund Balance (Fiscal Reserves) reported under the cash basis	44
Statement of Reconciliation between the Surpluses / Deficits reported under the accrual basis and under the cash basis	45
Notes to the Financial Statements	46
STEWARDSHIP STATEMENT	68