

二零二零至二一年度 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 2021

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亏损 / 赤字对帐表	10
财务报表附注	11
资产保管报表	34
CONTENTS	Daga
INTRODUCTION	Page 30
INTRODUCTION	39
ACCRUAL-BASED CONSOLIDATED FINANCIAL STATEMENTS	41
Consolidated Statement of Financial Performance	42
Consolidated Statement of Financial Position	43
Consolidated Cash Flow Statement	44
Statement of Reconciliation between the General Reserve reported under the accrual basis and the Consolidated Fund Balance (Fiscal Reserves) reported under the cash basis	45
Statement of Reconciliation between the Deficits reported under the accrual basis and under the cash basis	46
Notes to the Financial Statements	47
STEWARDSHIP STATEMENT	70