

STATEMENT AC

Statement of Changes in Net Assets or Equity for the financial year 2017 - 2018

	Consolidated Fund Rs	Special Funds Rs	Total Rs
Balance at 1, July 2016	84,283,328,025	7,099,797,374	91,383,125,399
Prior year adjustments:			
Adjustments for Non-Financial Assets Expensed	(152,420,703)	-	(152,420,703)
Recognition of Non-Financial Assets	97,131,314,788	-	97,131,314,788
Recognition of Accumulated Depreciation and Amortisation	(18,834,997,185)	-	(18,834,997,185)
Restated Balance at 1, July 2016	162,427,224,925	7,099,797,374	169,527,022,299
Changes in net assets or equity for 2016-2017			
Net movement in Loan to Statutory and Other Bodies	61,987,339	-	61,987,339
Net movement in Government Debt	456,182,565	-	456,182,565
Recognition of Inventories	1,602,567,167	-	1,602,567,167
Net movement in Special Funds	-	640,112,136	640,112,136
Net Revenue recognised directly in Net Assets or Equity	2,120,737,071	640,112,136	2,760,849,207
Deficit for the year (Restated)	(12,442,942,164)	-	(12,442,942,164)
Total recognised Revenue and Expenses for the year	(10,322,205,093)	640,112,136	(9,682,092,957)
Restated Balance at 30, June 2017	152,105,019,832	7,739,909,510	159,844,929,342
Changes in net assets or equity for 2017-2018			
Capitalisation of Dividend	163,466,674	-	163,466,674
Net movement in Loan to Statutory and Other Bodies	74,272,030	-	74,272,030
Net movement in Inventories	(210,458,234)	-	(210,458,234)
Net movement in Special Funds	-	(3,395,190,058)	(3,395,190,058)
Net Revenue recognised directly in Net Assets or Equity	27,280,470	(3,395,190,058)	(3,367,909,588)
Deficit for the year	(9,544,366,561)	-	(9,544,366,561)
Total recognised Revenue and Expenses for the year	(9,517,086,091)	(3,395,190,058)	(12,912,276,149)
Balance at 30, June 2018	142,587,933,741	4,344,719,452	146,932,653,193

28 December 2018



C. ROMOOAH
Accountant-General