

STATEMENT AA

Statement of Financial Performance for the financial year 2018 - 2019
(Classification of Expenses by Function)

	30 June 2019	30 June 2018
	Rs	Restated Rs
Revenue		
Revenue from Non-Exchange Transactions		
Taxation (N2)	95,507,506,654	88,777,989,346
Fines, Penalties and Forfeits	339,143,255	237,808,856
External Grants and Aid (N3)	1,647,912,987	2,600,246,973
Transfers and Contributions	1,778,518,840	4,960,849,490
	99,273,081,736	96,576,894,665
Revenue from Exchange Transactions		
Licences	2,792,785,748	2,712,173,113
Property Income (N4)	2,760,378,543	3,261,834,314
Sales of Goods and Services	1,907,441,759	1,730,488,438
Social Contributions	1,326,080,480	1,348,502,276
Other Revenue	205,291,217	194,736,991
	8,991,977,747	9,247,735,132
Total Revenue	108,265,059,483	105,824,629,797
Expenses		
General Public Services	19,558,039,541	20,471,909,875
Public Order and Safety	9,720,011,472	9,893,467,651
Economic Affairs	7,645,998,912	7,741,476,810
Environmental Protection	1,213,917,048	1,089,358,360
Housing and Community Amenities	2,114,854,811	1,894,307,166
Health	11,002,903,200	10,724,363,260
Recreation, Culture and Religion	1,430,245,698	986,281,202
Education	15,675,430,252	15,418,715,254
Social Protection	35,182,267,083	32,538,887,321
Depreciation and Amortisation (N5)	3,245,011,848	3,036,050,460
Finance Costs	12,651,150,742	11,382,771,852
Total Expenses	119,439,830,607	115,177,589,211
Other Gains/(Losses)		
Gains on Disposal of Investments	548,342	82,059,351
Losses on Foreign Exchange Transactions	(47,092,445)	(532,814,496)
Deficit for the year	(11,221,315,227)	(9,803,714,559)

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**Statement of Financial Performance for the financial year 2018 - 2019
(Classification of Expenses by Function)****Notes:**

N1 Revenue is recorded on a cash basis. Expenses attributable to the above functions are recorded as follows:

(a) Compensation of Employees - cash basis, except for Allowances and Cost of Overtime which have been recorded on an accrual basis;

(b) Retirement Benefits and Subsidies - cash basis;

(c) Grants, Social Benefits, Supplies and Consumables Used, Depreciation and Amortisation and Finance Costs - accrual basis;

(d) Other Expenses includes Other Transfer Payments.

(i) Other Expenses (excluding Other Transfer Payments) - accrual basis; and

(ii) Other Transfer Payments - cash basis.

N2 Taxation consists of Taxes on Income and Profits, Taxes on Property, Taxes on Goods and Services, Taxes on International Trade and Transactions and Other Taxes.

N3 External Grants and Aid consist of Grants from Foreign Governments and International Organisations.

N4 Property Income consists of Finance Income, Dividends, Withdrawals from Income of Quasi Corporations and Rent & Royalties.

N5 Refer to notes 7 and 8 of the Notes to the Accounts (Statement A).

24 December 2019



S.D. RAMDEEN
Ag. Accountant-General