

STATEMENT AB

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

	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		
Compensation of Employees	29,439,206,551	28,369,363,554
Retirement Benefits	8,450,779,328	7,703,051,699
Subsidies	1,513,659,008	1,673,882,223
Grants	24,555,142,404	26,718,351,930
Social Benefits	24,243,941,908	22,209,216,182
Supplies and Consumables Used	9,747,904,401	9,845,369,871
Depreciation and Amortisation (N5)	3,245,011,848	3,036,050,460
Other Expenses	5,593,034,417	4,239,531,440
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)

STATEMENT AB

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

N1 Revenue is recorded on a cash basis. Expenses 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.

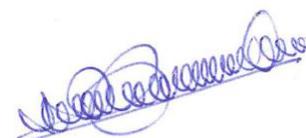
N2 Taxation consists of Taxes on Income and Profits, Taxes on Property, Taxes on Goods and Services, Taxes on International Trade and Transactions and Other Taxes.

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