

## STATEMENT AC

## Statement of Changes in Net Assets or Equity for the financial year ended 30 June 2024

	Notes	Consolidated Fund (Cash basis) Rs	Accumulated Surpluses/(Deficits) Restated Rs	Special Funds Rs	Total Restated Rs
<b>Balance at 30 June 2022</b>		87,466,366,212	23,686,337,838	34,921,131,631	146,073,835,681
<b>Prior period adjustment</b>					
Recognition of Payable to the State Trading Corporation	15 & 39	-	(871,967,579)	-	(871,967,579)
<b>Restated Balance at 1 July 2022</b>		87,466,366,212	22,814,370,259	34,921,131,631	145,201,868,102
<b>Changes in net assets or equity for 2022-2023</b>					
Capitalisation of Property, Plant and Equipment relating to Special Funds		-	1,929,625,932	-	1,929,625,932
Net movement attributable to Consolidated Fund		6,738,916,019	(6,738,916,019)	-	-
Net movement in Special Funds		-	-	(1,655,920,527)	(1,655,920,527)
Deficit for the year		-	(25,850,700,434)	-	(25,850,700,434)
<b>Restated Balance at 30 June 2023</b>		94,205,282,231	(7,845,620,262)	33,265,211,104	119,624,873,073
<b>Changes in net assets or equity for 2023-2024</b>					
First-time recognition of Receivables from Non-Exchange Transactions (Taxation Assessment under Dispute)	5	-	14,894,091,414	-	14,894,091,414
Capitalisation of Property, Plant and Equipment relating to Special Funds		-	942,536,994	-	942,536,994
Net movement attributable to Consolidated Fund		1,242,571,594	(1,242,571,594)	-	-
Net movement in Special Funds		-	-	(18,151,931,119)	(18,151,931,119)
Deficit for the year		-	(21,178,004,972)	-	(21,178,004,972)
<b>Balance at 30 June 2024</b>		95,447,853,825	(14,429,568,420)	15,113,279,985	96,131,565,390

30 December 2024



S. Ramparsad  
Ag. Accountant-General