Cash Flow Statement for the financial year ended 30 June 2025

	Notes	Year Ended 30 June 2025 Rs	Year Ended 30 June 2024 Rs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Taxation		160,139,151,252	137,902,322,931
Fines, Penalties and Forfeits		429,647,012	417,410,764
Grants and Aid		1,560,708,421	792,249,639
Licences		3,371,825,374	3,230,066,150
Finance Income		174,456,587	169,319,060
Rent and Royalties		1,401,363,546	1,200,421,785
Sales of Goods and Services		2,286,223,310	1,987,545,991
Transfers		1,002,787,044	8,681,123
Social Contributions		12,649,245,859	10,901,707,770
Receipts of Special Funds		18,601,948,990	30,054,228,195
Other Receipts		41,801,295,907	56,079,231,739
Payments			
Employee Costs		(55,766,452,468)	(48,243,033,548)
Subsidies		(3,592,147,993)	(2,410,136,484)
Grants		(41,723,032,916)	(34,026,336,074)
Social Benefits		(88,203,844,279)	(63,366,247,466)
Operating Expenses		(13,412,193,482)	(12,548,632,720)
Finance Costs (N1)		(20,686,435,846)	(17,641,266,274)
Payments by Special Funds		(38,085,706,278)	(51,090,045,167)
Other Payments		(47,946,247,549)	(62,778,872,411)
Net Cash Flows from Operating Activities		**(65,997,407,509)**	**(49,361,384,997)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment and Intangible Assets		(7,424,624,136)	(8,341,213,275)
Proceeds from Sale of Property, Plant and Equipment and Intangible Assets		4,710,095	27,543,840
Purchase of Investments		(10,792,433,537)	(9,248,384,843)
Proceeds from Sale of Investments		8,700,795,924	15,730,826,060
Dividends		1,122,815,854	2,302,142,528
Issue of Loans and Advances		(4,346,201,804)	(856,336,944)
Proceeds from repayment of Loans and Advances		3,472,048,994	225,015,020
Net Cash Flows from Investing Activities		**(9,262,888,610)**	**(160,407,614)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Government Debt		227,386,086,244	147,968,444,255
Redemption/Repayment of Government Debt		(152,050,466,790)	(107,780,628,302)
Repayment of Lease Liabilities (N1)		(1,324,045,816)	(849,328,177)
Net Cash Flows from Financing Activities		**74,011,573,638**	**39,338,487,776**
Net (Decrease) in Cash and Cash Equivalents		**(1,248,722,481)**	**(10,183,304,835)**
Cash and Cash Equivalents at beginning of year		**14,852,531,666**	**24,802,518,512**
Gains on Foreign Exchange Transactions and Revaluation		167,485,918	233,317,989
Cash and Cash Equivalents at end of year	4	**13,771,295,103**	**14,852,531,666**

N1: There has been a reclassification between capital and interest for lease payments of the comparative year. Total lease payments have remained unchange.

The notes on pages 10 to 78 form an integral part of these financial statements.