

Form and Content of Financial Statements of Public Sector

1. CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 20X1

Notes	20X1	20X0
	Rs	Rs
Assets		
Current assets		
Cash & cash equivalents		
Receivables from exchange transactions		
Receivables from non-exchange transactions		
Current portion of long term receivables from exchange transactions (<i>if material</i>)		
Loans and Advances		
Investments		
Inventories		
Prepayments		
Non-current assets		
Investment property		
Property, plant and equipment		
Biological Assets		
Intangible assets and goodwill		
Investments in associates		
Investments in joint ventures		
Investments in financial assets		
Loans and Advances		
Receivables from exchange transactions		
Receivables from non-exchange transactions		
IMF – SDR deposits		
IMF - Reserve tranche position		
Total assets		
Liabilities		
Current liabilities		
Payables		
Deposits		
Borrowings		
Provisions		
Finance lease obligation (<i>if material</i>)		
Employee benefits obligation		
Other liability		

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1. CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 20X1 (CONTINUED)

Notes	20X1	20X0
	Rs	Rs
Non-current liabilities		
Payables		
Deposits		
Borrowings		
Provisions		
Employee benefits obligation		
Social benefits liabilities		
IMF- SDR allocations		
Other liability		
Total liabilities		
Net assets		
Net assets/equity		
Revaluation Reserve		
Other Reserves		
Consolidated fund		
Special fund		
Accumulated Surplus		
Non-controlling interest		
Total net assets/equity		

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2. CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 20X1 (Classification of Expenses by Function)

	Notes	30 June 20X1 Rs	30 June 20X0 Rs
Revenue from non-exchange transactions			
Taxation			
Fines, penalties and forfeits			
Grants and aid			
Other transfers			
		<hr/>	<hr/>
		<hr/>	<hr/>
Revenue from exchange transactions			
Licenses			
Finance income			
Dividends & withdrawal from income of quasi corporations			
Sales of goods & services			
Rent & royalties			
Other revenue			
Total revenue		<hr/>	<hr/>
		<hr/>	<hr/>
Expenses			
General public services			
Public order and safety			
Economic affairs			
Environmental protection			
Housing and community amenities			
Health			
Recreational, cultural, and religion			
Education			
Social protection			
Depreciation and amortization expense			
Impairment of property, plant and equipment and intangible asset			
Other expenses			
Finance costs			
Total expenses		<hr/>	<hr/>
		<hr/>	<hr/>
Other Gains/(Losses)			
Gain/(loss) on sale of assets			
Gain/(loss) on sale of investments			
Gain/(loss) on foreign exchange transactions			
Gain/(loss) on fair value of investments			
Gain/(loss) on fair value of investment property			
		<hr/>	<hr/>
Share of surplus/(deficit) of associates			
Share of surplus/(deficit) of joint ventures			
Surplus/(Deficit) for the year		<hr/>	<hr/>
Attributable to:			
Surplus/(deficit) attributable to non-controlling interests			
Surplus/ (deficit) attributable to owners of the controlling entity			
		<hr/>	<hr/>
		<hr/>	<hr/>

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3. CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 20X1 (Classification of Expenses by Nature)

	Notes	30 June 20X1	30 June 20X0
		Rs	Rs
Revenue from non-exchange transactions			
Taxation			
Fees, fines, penalties and forfeits			
Grants and aid			
Other transfers			
		_____	_____
Revenue from exchange transactions			
Licenses			
Finance income			
Dividends & withdrawal from income of quasi corporations			
Sales of goods & services			
Rent & royalties			
Other revenue			
		_____	_____
Total revenue		_____	_____
Expenses			
Employee Costs			
Subsidies			
Grants			
Social benefits			
Operating Expenses			
Depreciation and amortization expense			
Impairment of property, plant and equipment and intangible assets			
Other expenses			
Finance costs			
Total expenses		_____	_____
Other gains/(losses)			
Gain/(loss) on sale of assets			
Gain/(loss) on sale of investments			
Gain/(loss) on foreign exchange transactions			
Gain/(loss) on fair value of investments			
Impairment loss			
Gain/(loss) on fair value of investment property			
Gain/(loss) on fair value of biological assets			
		_____	_____
Share of surplus/(deficit) of associates			
Share of surplus/(deficit) of joint ventures			
		_____	_____
Surplus/(Deficit) for the year		=====	=====
Attributable to:			
Surplus/(deficit) attributable to non-controlling interests			
Surplus/ (deficit) attributable to owners of the controlling entity			
		_____	_____
		=====	=====

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5. CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 20X1

	Notes	20X1	20X0
		Rs	Rs
Cash flows from operating activities			
Receipts			
Taxation			
Fees, fines, penalties and licenses			
External grants & aid			
Finance income			
Sales of goods & services			
Rent & royalties			
Receipts of Special Funds			
Other receipts			
		_____	_____
Payments			
Compensation of employees			
Retirement Benefits			
Grants and other transfer payments			
Social benefits			
Supplies and consumables used			
Payments by Special Funds			
Other payments			
		_____	_____
		_____	_____
Net cash flows from operating activities		_____	_____
Cash flows from investing activities			
Dividends received from associates			
Dividends received from non-controlling interests in subsidiaries			
Withdrawal from income of quasi corporations			
Purchase of property, plant, equipment and intangible assets			
Proceeds from sale of property, plant and equipment			
Purchase of new investments and other securities			
Proceeds from sale of investments and other securities			
Advances and receivables from loans			
Proceeds from repayment of advances and receivables from loans			
Purchase of investments in controlling entities			
Purchase of investments in associates			
Purchase of investments in joint ventures			
		_____	_____
Net cash flows (used)/from investing activities		_____	_____

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5. CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 20X1 (CONTINUED)

	Notes	20X1	20X0
		Rs	Rs
Cash flows from financing activities			
Proceeds from borrowings			
Repayment/redemption of borrowings			
Issue of shares to non-controlling interest			
Net cash flows from financing activities		_____	_____
Net increase/(decrease) in cash and cash equivalents		_____	_____
Cash and cash equivalents at beginning of year			
Foreign-exchange gains/(losses) on cash			
Cash and cash equivalents at end of year		=====	=====

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**6. CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET ESTIMATES AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE
20X1**

(Classification of Expenses by Nature)

	Original Estimates	Total Provisions* (N1)	Actual Amount	Difference (N2)
	(a)	(b)	(c)	
	Rs	Rs	Rs	Rs
<u>RECURRENT BUDGET</u>				
Recurrent Revenue				
Tax Receipts				
Social Contributions				
Other Revenue				
Recurrent Expenditure				
Compensation of Employees				
Purchase of Goods and Services				
Interest (Accrual basis)				
Subsidies				
Grants to Parastatal Bodies/Local Authorities/RRA				
Social Benefits				
Other Expense				
Contingencies (N3)				
<hr/>				
Recurrent Balance				
<hr/>				
<u>CAPITAL BUDGET</u>				
Capital Revenue				
External Grants				
Transfer from Special Funds				
Capital Expenditure				
Acquisition of Non-Financial Assets				
Grants to Parastatal Bodies/Local Authorities/RRA				
Transfer to Special Funds				
Other Transfers				
Contingencies (N3)				
<hr/>				
Capital Balance				
<hr/>				
Budget Balance (Before Net Acquisition of Financial Assets)				
<hr/>				
Net Acquisition of Financial Assets				
Domestic				
Loan to Parastatal Bodies				
Reimbursements of Loan by Parastatal Bodies				
Equity Purchase/Participation				
Equity Sale				

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6. CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET ESTIMATES AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 20X1 (CONTINUED)

(Classification of Expenses by Nature)

	Original Estimates	Total Provisions* (N1)	Actual Amount	Difference (N2)
	(a)	(b)	(c)	
	Rs	Rs	Rs	Rs
Foreign				
Equity Purchase/Participation				
Equity Sale				
Net SDR Transactions				
IMF Subscription				
IMF SDR Sale				
Adjustment for difference in cash and accrual interest				
Government Borrowing Requirements				
Domestic Financing				
Net Government Securities				
Issue of Government Securities				
Amortisation of Government Securities				
Financing from Cash and Cash Equivalents				
Financing from Bank of Mauritius (N4)				
Foreign Financing				
Foreign Loans				
Loan from Foreign Government / International Organisations				
Amortisation of External Loans				

* Refers to the final amount approved after Supplementary Appropriation and Virement.

N1 'Total Provisions' is not applicable for Revenue.

N2 Column (a) - Column (c)

N3 The amount appropriated under 'Contingencies' has been reallocated to expenditure items under different votes of expenditure.

N4 This has been presented as per the Estimates. However, for the purpose of the Statement of Financial Performance (AA & AB), this has been accounted under "Grants and Aid".

7. CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET ESTIMATES AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 20X1

(Classification of Expenses by Function)

	Original Estimates	Total Provisions* (N1)	Actual Amount	Difference (N2)
	(a)	(b)	(c)	
	Rs	Rs	Rs	Rs
Revenue				
Taxation				
Grants and Transfers				
Proceeds from Borrowings				
Capital Receipts				
Other Receipts				
Total Revenue				
Financing from cash and cash equivalents				
Financing from Bank of Mauritius (N4)				
Total Financing				
Expenses				
General public services				
Public order and safety				
Economic affairs				
Environmental protection				
Housing and community amenities				
Health				
Recreational, cultural, and religion				
Education				
Social protection				
Total Expenses				
Contingencies (N3)				
Total Expenses including Contingencies				

* Refers to the final amount approved after Supplementary Appropriation and Virement.

N1 'Total Provisions' is not applicable for Revenue.

N2 Column (a) - Column (c)

N3 The amount appropriated under 'Contingencies' has been reallocated to expenditure items under different votes of expenditure.

N4 This has been presented as per the Estimates. However, for the purpose of the Statement of Financial Performance (AA & AB), this has been accounted under "Grants and Aid".