

STATEMENT AA

Statement of Financial Performance for the financial year 2017 - 2018
(Classification of Expenses by Function)

	30 June 2018	30 June 2017 (Restated)
	Rs	Rs
Revenue		
Revenue from Non-Exchange Transactions		
Taxation (N2)	88,777,989,346	81,624,067,193
Fines, Penalties and Forfeits	237,808,856	250,741,383
External Grants and Aid (N3)	2,600,246,973	2,903,868,578
Transfers and Contributions	4,960,849,490	172,467,358
	96,576,894,665	84,951,144,512
Revenue from Exchange Transactions		
Licences	2,712,173,113	2,524,168,750
Property Income (N4)	3,261,834,314	3,304,020,888
Sales of Goods and Services	1,730,488,438	1,697,009,011
Social Contributions	1,348,502,276	1,377,077,220
Other Revenue	194,736,991	247,666,490
	9,247,735,132	9,149,942,359
Total Revenue	105,824,629,797	94,101,086,871
Expenses		
General Public Services	20,463,432,424	15,818,597,942
Public Order and Safety	9,685,856,048	9,832,017,733
Economic Affairs	7,799,995,143	7,801,091,223
Environmental Protection	1,089,306,807	1,357,063,839
Housing and Community Amenities	1,877,334,716	1,402,933,307
Health	10,668,866,684	11,177,456,064
Recreational, Cultural and Religion	977,478,040	810,235,765
Education	15,395,987,316	15,243,245,388
Social Protection	32,541,161,723	30,408,058,268
Depreciation and Amortisation (N5)	3,036,050,460	2,820,663,295
Finance Costs	11,382,771,852	10,965,478,661
Total Expenses	114,918,241,213	107,636,841,485
Other Gains/(Losses)		
Gains on Disposal of Investments	82,059,351	-
(Losses)/Gains on Foreign Exchange Transactions	(532,814,496)	1,092,812,450
Deficit for the year	(9,544,366,561)	(12,442,942,164)

STATEMENT AA**Statement of Financial Performance for the financial year 2017 - 2018
(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 - cash basis;*
 - (c) Grants and Other Transfer Payments:*
 - (i) Grants - accrual basis;*
 - (ii) Other Transfer Payments - cash basis;*
 - (d) Social Benefits, Supplies and Consumables Used, Depreciation and Amortisation, Other Expenses and Finance Costs - accrual 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).*
- N6 Reconciliation of Revenue and Expenses with Statements D & D1 is shown in Annex I to Statement AA.*

28 December 2018



C. ROMOOAH
Accountant-General

Annex I to STATEMENT AA

**Reconciliation of Revenue and Expenses in Statement AA with Statements D & D1
for the financial year 2017 - 2018**

	30 June 2018	30 June 2017 (Restated)
	Rs	Rs
Revenue as per Statement AA	105,824,629,797	94,101,086,871
Add		
Capital Receipts:		
Equity Sales	480,967,902	137,000,000
IMF SDR Sales	193,409,440	776,703,978
Reimbursements of Loans	2,521,952,975	2,156,379,284
Proceeds from Government Debt (N1)	25,676,027,579	25,882,825,606
	28,872,357,896	28,952,908,868
Revenue as per Statement D	134,696,987,693	123,053,995,739
Expenses as per Statement AA	114,918,241,213	107,636,841,485
Add		
Capital Payments:		
Acquisition of Non-Financial Assets	7,310,440,456	5,958,753,612
Shares and Other Equity Purchases	4,519,255,471	1,941,820,323
IMF SDR Transactions	9,000,000	10,000,000
Loans	1,496,612,493	1,458,311,796
Capital Repayments of Government Debt (N1)	10,537,685,573	17,432,506,896
Others		
Prepayments for the current financial year	37,619,649	54,919,100
Accruals for the previous financial year	1,082,675,375	-
Carry-over expenditure not accounted for under accrual basis	16,904,663	-
	25,010,193,680	26,856,311,727
Less		
Prepayments for previous financial year	54,919,100	-
Accruals for the current financial year	898,692,000	1,082,675,375
Retention Money for the current financial year	5,828,818	-
Depreciation and Amortisation	3,036,050,460	2,820,663,295
Adjustments for Non-Financial Assets Expensed		88,030,454
	3,995,490,378	3,991,369,124
Expenses as per Statement D1	135,932,944,515	130,501,784,088

Note:

N1 In respect of Government Bonds and External Debt.