

STATEMENT AC

Statement of Changes in Net Assets or Equity for the financial year 2020 - 2021

	Notes	Consolidated Fund (Cash basis) Restated Rs	Accumulated Surplus Restated Rs	Special Funds Rs	Total Rs
Balance at 1 July 2019		29,626,400,023	187,304,023,827	2,225,440,149	219,155,863,999
Prior year adjustments					
- First-time recognition of Financial Guarantee Liability	17 & 33	-	(1,276,975,176)	-	(1,276,975,176)
- First-time recognition of Employee Benefit Obligations (Bonus)	33	-	(812,408,293)	-	(812,408,293)
Restated Balance at 1 July 2019		29,626,400,023	185,214,640,358	2,225,440,149	217,066,480,530
Changes in Accounting Policies					
- First-time recognition of Receivables from Non-Exchange Transactions (Restated)	5	-	8,526,959,101	-	8,526,959,101
- First-time recognition of Receivables from Exchange Transactions	6 & 33	-	3,390,602,048	-	3,390,602,048
Changes in net assets or equity for 2019-2020					
Net movement attributable to Consolidated Fund (Restated)		19,535,336,878	(19,535,336,878)	-	-
Adjustment relating to valuation of Roads and Bridges	10 & 33	-	76,750,000	-	76,750,000
Net movement in Special Funds		-	-	10,817,085,617	10,817,085,617
Deficit for the year (Restated)		-	(44,554,416,449)	-	(44,554,416,449)
Restated Balance at 30 June 2020		49,161,736,901	133,119,198,180	13,042,525,766	195,323,460,847
Change in Accounting Policies					
- First-time recognition of Receivables from Non-Exchange Transactions (Income Tax - Companies & bodies Corporate)	5	-	3,506,019,347	-	3,506,019,347
Changes in net assets or equity for 2020-2021					
Equity Participation in Bank of Mauritius		8,000,000,000	-	-	8,000,000,000
Net movement attributable to Consolidated Fund		16,703,633,354	(16,703,633,354)	-	-
Net movement in Special Funds		-	-	23,445,131,397	23,445,131,397
Deficit for the year		-	(49,335,556,066)	-	(49,335,556,066)
Balance at 30 June 2021		73,865,370,255	70,586,028,107	36,487,657,163	180,939,055,525

S. D. RAMDEEN
Accountant-General

29 December 2021