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

<table>
<thead>
<tr>
<th>Notes</th>
<th>20X1</th>
<th>20X0</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs</td>
<td>Rs</td>
</tr>
</tbody>
</table>

#### Assets

**Current assets**
- Cash & cash equivalents
- Receivables from exchange transactions
- Receivables from non-exchange transactions
- Current portion of long term receivables from exchange transactions *(if material)*
- Loans and Advances
- 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 deposit
- IMF - Reserve tranche position

#### Total assets

#### Liabilities

**Current liabilities**
- Payables under exchange transactions
- Deposits
- Borrowings
- Provisions
- Finance lease obligation *(if material)*
- Employee benefits obligation
- Other liability
1. **CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 20X1 (CONTINUED)**

<table>
<thead>
<tr>
<th>Notes</th>
<th>20X1</th>
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</tbody>
</table>

**Non-current liabilities**
- Deposits
- Borrowings
- Provisions
- Employee benefits obligation
- IMF- SDR allocations
- Other liability

**Total liabilities**

**Net assets/equity**
- Reserves
- Consolidated fund
- Special fund
- Accumulated Surplus
- Non-controlling interest

**Total net assets/equity**
2. CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 20X1
(Classification of Expenses by Function)

<table>
<thead>
<tr>
<th>Notes</th>
<th>30 June 20X1</th>
<th>30 June 20X0</th>
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<tr>
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</table>

**Revenue from non-exchange transactions**
- Taxation
- Fees, fines, penalties and licenses
- External grants and aid
- Finance income

**Revenue from exchange transactions**
- Finance income
- Dividends
- Withdrawal from income of quasi corporations
- Sales of goods & services
- Rent & royalties
- Other revenue

**Total revenue**

**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**

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

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- External grants and aid
- Finance income

**Revenue from exchange transactions**
- Finance income
- Dividends
- Sales of goods & services
- Withdrawal from income of quasi corporations
- Rent & royalties
- Other revenue

**Total revenue**

**Expenses**
- Compensation of employees
- Retirement benefits
- Grants and other transfer payments
- Social benefits
- Supplies and consumables used
- 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 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

**Surplus/(Deficit) for the year**

**Attributable to:**
- Surplus/(deficit) attributable to non-controlling interests
- Surplus/ (deficit) attributable to owners of the controlling entity
4. **CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 20X1**

<table>
<thead>
<tr>
<th>Attributable to Owners of Controlling Entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consolidated Fund</td>
</tr>
<tr>
<td><strong>Total Non-controlling Interest</strong></td>
</tr>
<tr>
<td><strong>Balance at June 20IX</strong></td>
</tr>
<tr>
<td>Changes in accounting policy</td>
</tr>
<tr>
<td><strong>Restated balance at June 20IX</strong></td>
</tr>
<tr>
<td><strong>Changes in net assets/equity for 20X0</strong></td>
</tr>
<tr>
<td>Gain/(loss) on fair value of investments</td>
</tr>
<tr>
<td>Effect of change in ownership not resulting in loss of control</td>
</tr>
<tr>
<td>Issue of shares to non-controlling interest</td>
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<tr>
<td>Movement in other reserves</td>
</tr>
<tr>
<td>Dividend paid by controlled entities and associates to non-controlling interest</td>
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<tr>
<td>Share of changes in net assets/equity of associates</td>
</tr>
<tr>
<td>Share of changes in net assets/equity of joint ventures</td>
</tr>
<tr>
<td>Remeasurements of defined benefit liability (asset)</td>
</tr>
<tr>
<td><strong>Net revenue recognised directly in net assets/equity</strong></td>
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<tr>
<td>Surplus/Deficit for the year</td>
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<tr>
<td><strong>Total recognised revenue and expenses for the year</strong></td>
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<td><strong>Balance at June 30, 20X0</strong></td>
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<td>Changes in net assets/equity for 20X1</td>
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<tr>
<td><strong>Balance at June 30, 20X1</strong></td>
</tr>
</tbody>
</table>
5. CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 20X1

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<tr>
<th>Notes</th>
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<tbody>
<tr>
<td></td>
<td>Rs</td>
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</table>

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

<table>
<thead>
<tr>
<th>Notes</th>
<th>20X1</th>
<th>20X0</th>
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<tbody>
<tr>
<td>Cash flows from financing activities</td>
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<tr>
<td>Proceeds from borrowings</td>
<td></td>
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<tr>
<td>Repayment/redemption of borrowings</td>
<td></td>
<td></td>
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<tr>
<td>Issue of shares to non-controlling interest</td>
<td></td>
<td></td>
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<tr>
<td>Net cash flows from financing activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net increase/(decrease) in cash and cash equivalents</td>
<td></td>
<td></td>
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<tr>
<td>Cash and cash equivalents at beginning of year</td>
<td></td>
<td></td>
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<tr>
<td>Foreign-exchange gains/(losses) on cash</td>
<td></td>
<td></td>
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<tr>
<td>Cash and cash equivalents at end of year</td>
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</tbody>
</table>
6. CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET ESTIMATES AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 20X1

(Classification of Expenses by Nature)

<table>
<thead>
<tr>
<th>Original Estimates</th>
<th>Total Provisions* (N1)</th>
<th>Actual Amount</th>
<th>Difference (N2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Rs</td>
<td>(b) Rs</td>
<td>(c) Rs</td>
<td>(d) Rs</td>
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</tbody>
</table>

**RECURRENT BUDGET**

**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)

**Recurrent Balance**

**CAPITAL BUDGET**

**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)

**Capital Balance**

**Budget Balance (Before Net Acquisition of Financial Assets)**

**Net Acquisition of Financial Assets**

**Domestic**
- Loan to Parastatal Bodies
- Reimbursements of Loan by Parastatal Bodies
- Equity Purchase/Participation
- Equity Sale
6. CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET ESTIMATES AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 20X1 (CONTINUED)

(Classification of Expenses by Nature)

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<tr>
<td><strong>Foreign</strong></td>
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<tr>
<td>Equity Purchase/Participation</td>
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<tr>
<td>Equity Sale</td>
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<tr>
<td><strong>Net SDR Transactions</strong></td>
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<tr>
<td>IMF Subscription</td>
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<tr>
<td>IMF SDR Sale</td>
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<tr>
<td>Adjustment for difference in cash and accrual interest</td>
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<tr>
<td><strong>Government Borrowing Requirements</strong></td>
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<tr>
<td><strong>Domestic Financing</strong></td>
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<tr>
<td><strong>Net Government Securities</strong></td>
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<tr>
<td>Issue of Government Securities</td>
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<tr>
<td>Amortisation of Government Securities</td>
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<tr>
<td><strong>Financing from Cash and Cash Equivalents</strong></td>
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<tr>
<td><strong>Foreign Financing</strong></td>
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<tr>
<td>Foreign Loans</td>
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<tr>
<td>Loan from Foreign Government / International Organisations</td>
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<tr>
<td>Amortisation of External Loans</td>
<td></td>
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</tr>
</tbody>
</table>

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

N1 'Total Provisions' is not applicable for Revenue.

N2 Revenue : Column (a) - Column (c)

Expenses : Column (b) - Column (c)

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

N4 Revenue and Expenses are recorded on a cash basis except for:

(i) costs of borrowings, classified under finance costs and

(ii) capital expenditure carried over in accordance with Section 3A of the Finance and Audit Act, which are accounted under the accrual basis.
7. CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET ESTIMATES AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 20X1

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<tr>
<td></td>
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Revenue
Taxation
Revenue from External grants and Transfers
Proceeds from Borrowings
Capital Receipts
Other Receipts
Total Revenue

Financing from cash and cash equivalents
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

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