

Sri Lanka Broadcasting Corporation

Statement of comprehensive income

(all amounts in Sri Lanka Rupees)

	Note	Year ended 31 December 2021	Year ended 31 December 2020 adjusted	Year ended 31 December 2020	Year ended 31 December 2019
Sales	1	630,768,148	545,092,393	545,090,863	659,857,071
Cost of sales	2	555,781,919	537,608,568	537,608,568	644,632,855
Gross profit		74,986,229	7,483,825	7,482,295	15,224,215
Other operating income	3	340,784,156	346,439,569	346,439,569	350,298,093
Distribution costs	4	14,009,237	6,431,070	6,431,070	0
Other Operating Expenses	5	354,888,781	359,456,549	371,269,073	359,298,881
Administrative expenses	6	378,482,487	424,357,685	424,364,297	392,655,593
Operating profit		(331,610,120)	(436,321,910)	(448,142,576)	(386,432,165)
Finance costs	7	4,103,604	5,984,176	5,984,176	4,073,406
Profit/(Loss) before Govt. Grant		(335,713,724)	(442,306,087)	(454,126,752)	(390,505,571)
Govt. Grant	3.1	345,000,000	440,000,000	440,000,000	365,000,000
Profit/(Loss) after Govt. Grant		9,286,276	(2,306,087)	(14,126,752)	(25,505,571)
Differed Tax	8	15,333,496	3,901,917	3,901,917	108,913,196
Other Comprehensive Income	21	54,947,608	(61,720,242)	(61,720,242)	(56,569,495)
Profit after tax		79,567,380	(60,124,412)	(71,945,077)	26,838,130
Total comprehensive income		79,567,380	(60,124,412)	(71,945,077)	26,838,130

Sri Lanka Broadcasting Corporation

Financial Statements 2021

Statement of financial position

(all amounts in Sri Lanka Rupees)

	Note	31 December	31 December	31 December
		2021	2020	2019
ASSETS				
Non-current assets				
Property, plant and equipment	9	1,699,821,989	1,940,636,746	2,163,754,346
Deferred tax Assets	8	66,624,331	(1)	10,852,398
Software	9	-	4,382,527	9,859,004
Capital Working Progrees	10	15,917,019	1,000,000	17,032,793
Fixed deposits		90,478,538	84,485,018	77,023,784
Investment	11	1,000,000	1,815,739	1,000,000
		1,873,841,877	2,032,320,028	2,279,522,325
Current assets				
Inventories	12	19,811,969	(117,391,703)	-
Trade and other receivables	13	297,422,680	-	-
Cash and cash equivalents	14	159,491,218	2,021	2,019
		476,725,868	(117,389,683)	2,019
Total assets		2,350,567,745	1,914,930,345	2,279,524,344
EQUITY AND LIABILITIES				
Capital and reserves				
Stated capital		397,386,085	307,386,085	307,386,085
Revaluation reserves		11,971,999	11,971,999	11,971,999
Retained earnings	15	(298,289,733)	-	0
		111,068,352	319,358,084	319,358,084
Contingent Liabilities				11,783,507
Non-current liabilities				
Defined benefit obligations	21	208,594,968	0	232,428,448
Foreign Grant	20	539,857,262	0	857,697,784
Government Grant		693,352,122	750,821,314	827,690,965
Other Payable	19	7,789,635	695,263,937	8,551,384
Deferred tax liabilities	8	285,734,443	(31,835,729)	407,291,664
		1,735,328,429	1,414,249,523	2,333,660,245
Current liabilities				
Trade and other payables	16	351,225,877	52,000	317,343,760
Short Term Borrowings	17	14,523,578	-	36,925,978
Non financial Liabilities	18	138,421,509	-	107,829,664
Total liabilities		504,170,964	52,001	462,099,402
Total equity and liabilities		2,350,567,745	1,733,659,607	3,126,901,238

The Director Finance certifies that the financial statements have been prepared in compliance with the requirements of the Sri Lanka Financial Reporting Standards, Finance Act. No: 38 of 1971 and Sri Lanka Broadcasting Corporation act no.37 of 1966

Sri Lanka Broadcasting Corporation

Statement of changes in equity

(all amounts in Sri Lanka Rupees)

	Stated capital	Revaluation reserves		Retained earnings	Total
Balance at 1 January 2019	307,386,085	11,971,999		(374,785,389)	(55,427,305)
Comprehensive income				26,838,130	26,838,130
Revenue Reserve				(127,837,208)	(127,837,208)
Balance at 31 December 2019	307,386,085	11,971,999	-	(475,784,467)	(156,426,383)
Balance at 1 January 2020	307,386,085	11,971,999	-	(475,784,467)	(156,426,383)
Comprehensive income					
Comprehensive income				(60,124,412)	(60,124,412)
Revenue Reserve				158,051,766	158,051,766
Balance at 31 December 2020	307,386,085	11,971,999		(377,857,113)	(58,499,029)
Balance at 1 January 2021	307,386,085	11,971,999		(377,857,113)	(58,499,028)
Comprehensive income					
Comprehensive income for the period				79,567,380	79,567,380
Capital	90,000,000				-
Balance at 31 December 2021	397,386,085	11,971,999		(298,289,733)	111,068,352

Cash Flow Statement for the year ended 31st December 2021

Description	2021		2020	
Cash flow from operating activities				
Net profit before interest and tax		9,286,276		(14,126,752)
Adjustment for				
Amortisation of government grant	(100,322,193)		(121,987,376)	
Amortisation of grant Trinco	(155,406,674)		(155,406,674)	
Depreciation	88,838,538		113,424,212	
Depreciation Trinco	160,774,772		161,429,772	
Software Amortisation	4,382,527		6,506,193	
Provision for gratuity	36,559,005		31,675,127	
Provision for bad debts	6,245,224		5,027,070	
Gain/(Loss) on Exchange			213,424	
ESC		41,071,198		40,881,748
		50,357,474		26,754,996
Operating profit before working capital				
increase/ Decrease in inventories	1,820,310		(1,606,618)	
Increase/ Decrease in Trade & other receivables	(34,899,045)		(36,219,210)	
Increase/Decrease in Trade & other payables	(920,511)		18,906,563	
Increase/Decrease in Non financial Liabilities	25,304,794	(8,694,452)	5,222,674	(13,696,591)
Gratuity paid		(52,071,185)		(41,206,888)
Net cash from operating activities		(10,408,163)		(28,148,483)
Cash flow from investing activities				
FD Interest	(5,993,521)		(7,461,234)	
Government Grant	132,853,000		38,090,551	
Purchase of property, plant and equipment	(8,798,552)		(43,185,291)	
Capital work in progress	(1,040,000)			
Net cash used in investing activities		117,020,927		(12,555,974)
Net Increase/ Decrease in cash and cash equivalents		106,612,764		(40,704,458)
Cash and cash equivalents at beginning of period		-		118,956,000
Cash and cash equivalents at end of period (note 14)		106,612,764		78,251,542

Note 1**Revenue**

Description	2021	2020 adjusted	adjustment	2020	2019
Sale of Air Time Asia Service	7,437,060	8,070,458		8,070,458	11,624,771
Sale of Air Time T.W.R.	99,044,845	97,178,959		97,178,959	100,269,279
Sale of Air Time Local Service	438,557,335	325,396,142	1,530	325,394,612	410,261,182
Production Charges - Local Service	6,951,071	5,503,824		5,503,824	7,206,618
Revenue Trincomalee Project	77,886,600	102,146,029		102,146,029	124,223,056
Obituary Notices	891,237	1,522,215		1,522,215	2,528,651
Sale of Air Time FEBA		5,274,763		5,274,763	3,743,512
	630,768,148	545,092,393	1,530	545,090,863	659,857,071

Note - 2**Cost of Sales**

Description	2021	2020	2019
Salaries, Wages & Allowances	269,168,814	273,815,167	317,246,928
Employee Provident Fund	41,588,028	35,844,738	41,772,811
Employee Trust Fund	8,367,114	6,698,158	8,140,260
Travelling and Subsistence	1,421,163	1,434,142	3,353,708
Programme Expenditure	4,499,051	3,961,000	3,066,756
Relief Staff	31,977,685	5,874,748	7,234,534
Vehicle hiring Charges	4,595,302	6,870,037	10,188,903
Maintenance cost	4,674,739	4,339,134	13,446,919
Linking Charges	4,086,702	3,678,032	4,741,698
Higher of Outside Tower	7,662,685	6,762,828	5,305,843
Electricity	114,865,425	149,259,683	170,572,953
Business promotion expenditure	1,960,850	1,212,878	2,570,187
Commission on Sale of Air Time (Local)	59,823,804	36,824,755	56,240,697
Commission on Sale of Air Time (Foreign)	1,090,557	1,033,268	750,658
	555,781,919	537,608,568	644,632,855

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Note - 3**Other Operating Income**

Description	2021	2020	2019
Interest on Loans	6,285,714	9,379,335	11,453,664
Miscellaneous Income (Other)	70,052,346	51,157,051	63,551,858
Fines from Advertising Agents for Returned Cheques	13,643	2,053	17,429
House Rent	39,713	194,426	198,892
Income from Circuit Bungalow	66,941	236,636	749,569
Special Recording	285,037	281,204	981,923
Licensing of Importers, Dealers	7,345,000	6,044,630	7,240,708
Sale of Cassettes	742,711	1,473,624	2,406,604
Fine Account	25,250	94,076	12,470
Income from Circuit Bungalow-Ambewella	120,402	136,465	363,813
Sales of Publication	78,533	46,018	35,911
Sub Total	85,055,289	69,045,519	87,012,842
Amortisation of government grant	100,322,193	121,987,376	107,878,577
Amortisation grant Trinco	155,406,674	155,406,674	155,406,674
Sub Total	255,728,867	277,394,050	263,285,251
Grand Total	340,784,156	346,439,569	350,298,093

Note - 3.1**Government Grant**

Description	2021	2020	2019
Govt. Grant for Licence Fees	345,000,000	440,000,000	365,000,000
	345,000,000	440,000,000	365,000,000

3.1) Rs.345 million received from the government as grant in lieu of radio license.

Note 04**Distribution Cost**

Description	2021	2020	2019
Provision for bad and doubtful debts	6,245,224	5,027,070	
Programme Exp.(Cricket & Artist)	7,764,013	1,404,000	
	14,009,237	6,431,070	-

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Note 5.**Other Operating Expenses**

Description	2021	2020 adjusted	adjustment	2020	2019 adjusted
Contribution to Outside Broadcasting Organisations	1,680,898	985,265		985,265	961,662
News Service & News Summaries	351,858	215,225		215,225	687,580
Advertising and Publicity	380,439	114,698		114,698	1,100,095
Electricity and Power	38,288,475	15,677,381	(1,991,717)	17,669,098	9,780,037
Postage & Telephones	11,719,576	12,905,230		12,905,230	12,527,041
Printing & Stationery	3,415,856	3,834,716		3,834,716	5,032,219
Motor Vehicle running expenses	11,742,671	11,948,043		11,948,043	14,116,817
Repairs & Maintenance of Broadcasting equipment	7,012,110	17,804,304		17,804,304	22,807,521
Repairs and Maintenance of Musical Instruments		35,000		35,000	153,200
Repairs and Maintenance of Furniture fix & fittings	5,434,134	4,145,812		4,145,812	3,141,044
Repairs and Maintenance of Building & Garden	5,968,262	6,961,806		6,961,806	10,029,460
Depreciation	88,838,538	104,888,121	(8,536,091)	113,424,212	97,628,128
Depreciation Tranco	160,774,772	161,174,772	(255,000)	161,429,772	159,052,994
Software Amortization	4,382,527	5,476,477	(1,029,716)	6,506,193	4,685,360
Cassettes expenditure	912,700	1,575,001		1,575,001	384,606
Taxation (ESC)		-			3,669,880
NBT Expenses		-			8,485,739
Vehicle hiring Charges	6,892,952	4,768,067		4,768,067	929,807
Stamp Duty	41,325	23,644		23,644	112,700
Course Fee Expenses	2,077,389	1,360,088		1,360,088	-
Radio frequency Charges	4,974,300	5,562,900		5,562,900	3,881,020
	354,888,781	359,456,549	(11,812,524)	371,269,073	359,166,911

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Note 06**Administrative Expenses**

Description	2021	2020 adjusted	adjustment	2020	2019 adjusted
Allowances - Chairman & Members of the Corp	1,322,335	1,525,610		1,525,610	1,921,878
Salaries, Wages & Allowances	179,445,877	203,136,695		203,136,695	145,783,069
Special Incentive		-			15,952,650
Employee Provident Fund	27,725,352	36,766,071		36,766,071	30,971,737
Employee Trust Fund	5,578,075	7,903,460		7,903,460	6,457,763
Overtime to Staff	29,375,582	39,268,908		39,268,908	37,682,813
Relief Staff	3,553,076	16,229,545		16,229,545	17,738,776
Emoluments to Contract Staff	53,896,079	49,070,315		49,070,315	56,134,503
Staff training Charges (Local)		-			95,000
Traveling and Subsistence-(Foreign & Local)	1,421,163	556,145		556,145	989,351
Holiday pay	3,440,160	3,009,004		3,009,004	4,068,769
Gratuity	36,559,005	29,670,376		29,670,376	30,471,666
Entertainment by Chairman	402,019	322,057		322,057	237,294
Entertainment by Director General	81,752	65,076		65,076	102,327
Welfare	5,442,818	4,107,953		4,107,953	2,684,990
Medical Service	226,055	45,060		45,060	108,893
General Charges	2,256,016	1,122,960		1,122,960	1,919,044
Private security Service	13,365,700	8,300,000		8,300,000	10,050,700
Rent Rate & Taxes	6,362,907	16,154,052		16,154,052	16,278,460
Insurance	4,838,239	4,651,321		4,651,321	4,955,384
Audit fees	1,428,000	1,428,000		1,428,000	5,040,000
Legal Fees	1,517,487	615,487		615,487	1,473,920
Publications & Periodicals	244,790	408,090		408,090	846,603
Penalty for gratuity,court cases & other etc		1,500	(6,612)	8,112	690,006
	378,482,487	424,357,685	(6,612)	424,364,297	392,655,593

6.1) The Corporation had incurred Rs.100,836.00 in respect of Broadcasting Obituary notice of relatives staff members for the year 2021. These notices were broadcast in accordance with the approved scheme in force. This was the practice adopted by the corporation every year.

6.2) The Corporation has been informed to pay Rs. 122,356,000/= at the date of 31st December 2017 for the use of Lands owned by the state institutions. Provision has been allocated for the year 2018, 2019, 2020 & 2021

Pending Legal Cases – 2021

There are two cases pending at the Supreme Court. The status of these cases are as follows:

It is an appeal filed by the Corporation to set aside the judgement of the D.C. Case No. 23089/MR - regarding the awarding of Rs. 10,000,000/- with legal interest for the Plaintiff of the D.C. case. Three cases are pending at Court of Appeal. One is an appeal filed by the Corporation to set aside the judgement of the Nawalapitiya M/C. Case No.64296/-.

Two cases are pending at High Court. Five cases are pending at District Court and the status of two cases are as follows.

One case demands Rs. 8 million + interest and the other demands Rs. 5,917,275/- + interest and 10% commission from US\$ 26,775. One case is pending at Labour Tribunal. Six cases are pending at Magistrate Court and two cases at Labour Department Arbitration.

Provision has been made in the financial statements as Rs.11,783,507.20 (10,000,000 + 1,783,507.20)

Note 07**Finance Cost**

Description	2021	2020	2019
Bank Charges	466,423	447,513	484,339
OD Interest	3,585,758	5,265,923	3,524,150
Gain/(Loss) exchange		213,424	
Credit Card Commission	51,422	57,317	64,917
	4,103,604	5,984,176	4,073,406

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Note 08**8 (i) Income Tax**

	2021	2020	2019
Net profit/ loss as per accounts	(335,713,724)	(454,126,752)	(390,505,571)
Add			
Disallowable expenses			
Depreciation	88,838,538	113,424,212	97,628,128
Depreciation Trinco	160,774,772	161,429,772	159,052,994
Provision for bad debts	6,245,224	5,027,070	-
Provision for Gratuity	36,559,005	29,670,376	30,471,666
Penalty	-	8,112	690,006
Entertainment	483,771	387,133	339,621
Economic Service Charges	-	-	3,669,880
	292,901,309	309,946,676	291,852,294
Less			
Allowable expenses			
Capital Allowance	130,396,811	128,804,143	103,071,767
Capital Allowances adjustment		45,998,508	
Gratuity payment	52,071,185	41,206,889	52,934,662
	182,467,996	216,009,540	156,006,429
Taxable profit / (loss)	(225,280,410)	(360,189,616)	(254,659,706)
Tax losses brought forward	(4,691,789,084)	(4,331,599,468)	(4,076,939,762)
Total tax losses carried forward	(4,917,069,494)	(4,691,789,084)	(4,331,599,468)
Provision for Income Tax			

The corporation is liable for income tax at the rate of 28% on profit derived from the income. A provision has been made in these financial statements on account of income taxes in view of adjusted taxable profits of the corporation.

ii. Deferred Taxation compute & consider the recognition of deferred taxation as per LKAS 12

Differed Tax Assets & Liabilities

	2021	2020 adjusted	adjustment	2020	2019 adjusted	adjustment	2019
Financial Position							
Differed Tax Liabilities	285,734,443	326,743,821	(79,018,332)	405,762,153	342,211,699	(65,079,965)	407,291,664
Differed Tax Assets	(66,624,331)	(92,300,213)	(79,075,410)	(13,224,803)	(75,932,363)	(65,079,965)	(10,852,398)
Net Differed Tax Assets	219,110,112	234,443,607	(158,093,743)	392,537,350	266,279,336	(130,159,930)	396,439,266
Statement of comprehensive income							
Differed Tax Liabilities	(41,009,378)	(15,467,879)	(13,938,367)	(1,529,512)	(130,101,037)	(8,989,580)	(121,111,457)
Differed Tax Assets	25,675,882	(16,367,850)	(13,995,445)	(2,372,405)	(15,715,331)	(8,989,580)	(6,725,751)
Net Differed Income Tax Income/(Expenses)	(15,333,496)	(31,835,729)	(27,933,812)	(3,901,917)	(145,816,368)	(17,979,160)	(127,837,208)

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Note 9**Property, Plant & Equipment S.L.B.C**

Gross Carrying Account	Balance as at	Additions/	Disposals/	Balance as at	Provision for		Charge for the	Previous year adjustment	Provision for		NBW As at 31.12.2021
	01.01.2021	Transfers	Transfers	31.12.2021	Depreciation	Rs.	Period		Depreciation	Rs.	
At Cost	Rs.	Rs.	Rs.	Rs.	01.01.2021	Rs.	Rs.		31.12.2021	Rs.	
Land	7,574,763			7,574,763							7,574,763
Building	430,110,257	1,113,620		431,223,877	165,493,448	10,373,894		175,867,342	255,356,535		
Plant & Machinery	534,910,218	374,900		535,285,118	363,438,246	10,827,328		374,265,574	161,019,545		
Musical Instruments	7,772,149			7,772,149	7,164,099	94,871		7,258,970	513,179		
Motor Vehicles	53,863,675			53,863,675	52,786,363			52,786,363	1,077,313		
Furniture, Fixtures &	130,910,269	675,997		131,586,266	106,383,448	2,273,255		108,656,703	22,929,563		
Records & Tapes	25,007,999			25,007,999	24,974,918	6,583		24,981,501	26,498		
Audio Frequency	738,577,425	1,899,261		740,476,686	516,467,589	17,010,278		533,477,867	206,998,818		
Transmitters	1,284,723,472	4,572,475		1,289,295,947	768,449,465	34,328,018		802,775,983	486,519,964		
Computer equipment	122,165,863	162,300		122,328,163	114,832,983	13,924,311	(8,534,591)	120,222,703	2,105,460		
Library Books	450,340			450,340		-			450,340		
Loose Tools	163,679			163,679	152,368			152,368	11,311		
	3,336,230,109	8,798,554	-	3,345,028,665	2,120,142,927	88,838,538	(8,534,591)	2,200,445,373	1,144,583,291		

Property, Plant & Equipment Trinco

Gross Carrying Account At Cost	Balance as at 01.01.2021	Additions/ Transfers	Disposals/ Transfers	Balance as at 31.12.2021	Provision for Depreciation		Charge for the Period	Previous year adjustment	Provision for Depreciation		NBW As at 31.12.2021
	Rs.	Rs.	Rs.	Rs.	01.01.2021	Rs.	Rs.		31.12.2021	Rs.	
Plant & Machinery	179,582,058			179,582,058	120,763,144		13,468,655		134,231,799		45,350,259
Motor Vehicles	7,544,000			7,544,000	7,144,000		400,000		7,544,000		-
Furniture, Fixtures & Office Equipment	2,839,794			2,839,794	1,916,861		212,985		2,129,846		709,948
Generators	7,782,753			7,782,753	7,004,478		778,276		7,782,754		
Audio Frequency	206,429,150			206,429,150	139,338,613		15,482,186		154,820,799		51,608,351
Transmitters	53,354,383			53,354,383	35,252,662		4,001,579		39,254,241		14,100,142
Computer equipment	1,521,908,873			1,521,908,873	1,005,793,786		113,888,165		1,119,681,951		402,226,921
Loose Tools	52,624,075			52,624,075	52,624,075		-		52,624,075		-
Equipment	4,632,471			4,632,471	3,126,917		347,435		3,474,352		1,158,119
	159,206,556			159,206,556	107,181,107		11,940,492		119,121,599		40,084,957
	2,195,904,113	-	-	2,195,904,112	1,480,145,643		160,519,772	-	1,640,665,415		555,238,698

Intangible Asset

Description	Balance as at 01.01.2021	Additions/ Transfers	Disposals/ Transfers	Balance as at 31.12.2021	Provision for Depreciation		Charge for the Period	Disposal/Transfer	Provision for Depreciation		NBW As at 31.12.2021
	Rs.	Rs.	Rs.	Rs.	01.01.2021	Rs.	Rs.		31.12.2021	Rs.	
Computer Software Trinco project	12,124,157			12,124,157	12,124,157					12,124,157	
Software	14,488,448			14,488,448	10,105,921					14,488,448	-

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Note 10

Capital Working Progress

Depreciation	2021	2020	2019
Capital Working Progress	15,917,019	14,877,019	17,032,793
	15,917,019	14,877,019	17,032,793

Note 11

The Corporation Invested Rs. One Million in Lanka Puwath Ltd.

Investment

Depreciation	2021	2020	2019
Investment in Lanka Puwath Ltd.	1,000,000	1,000,000	1,000,000

Note 12**Inventory**

Description	2021	2020	2019
Consumable Items	19,361,978	19,380,268	18,133,544
Goods Lost Damages	436,273	436,273	1,892,118
Goods in Transit	13,718	1,815,739	-
	19,811,969	21,632,280	20,025,662

Note 13**Trade and other receivables**

Description	2021	2020 adjusted	adjustment	2020	2019
Debtors Airtime	291,123,491	269,280,684	1,530	269,279,154	231,611,659
Less: Impairment of financial assets	(123,636,927)	(117,391,703)		(117,391,703)	(112,364,632)
Loans to staff	2,000,301	2,809,498		2,809,498	4,171,986
Other advances to staff	329,840	1,418,327		1,418,327	1,835,638
Staff Debtors E.P.F.	238,952	238,952		238,952	238,952
Advance payment to Suppliers	1,909,069	97,855		97,855	1,114,536
Sundry Debtors	16,755,303	22,500,477	1,991,717	20,508,760	20,617,238
Dishonoured Cheques		258,305		258,305	
Branch Account with Lakhanda	12,807,862	12,807,862		12,807,862	12,807,862
Cash Imprest	150,088	229,583		229,583	189,920
G.S.T.Control Account	237,267	237,267		237,267	237,267
Receivable Income (other)	45,586,949	26,305,886		26,305,886	25,484,283
With Holding Tax (Income)	40,213,024	40,213,024		40,213,024	39,875,920
Other deposits	9,707,462	9,762,842		9,762,842	9,762,842
	297,422,680	268,768,859		266,775,612	235,583,472

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Note 14.**Cash and Cash Equivalents**

Description	2021	2020	2019
Bank of Ceylon - Matara	651,334	15,000	138,015
People's Bank International Division	699,959	154,230	184,797
State Bank of India	449,874	449,874	451,172
Bank of Ceylon - Anuradhapura	22,982	15,002	15,000
Bank of Ceylon - Kandy	210,000		982,672
Nations' Trust bank	4,812,437	9,133,983	3,244,526
Bank of Ceylon - Torrington -Radio Licences	39,930,164	4,493,413	1,612,591
Bank of Ceylon - Torrington-Cassette Sales	43,270,767	114,243	-
Bank of Ceylon - Madras	1,842,540	1,768,243	1,768,243
Bank of Ceylon Trincomalee project	11,919,593	24,924,372	31,203,239
Bank of Ceylon -Jaffna Branch		4,200	291,400
Bank of Ceylon - Savings	111,204	107,921	104,044
Savings A/c (people's Bank)	55,570,366	51,498,443	75,989,614
Total	159,491,218	92,678,923	115,985,312
OD Balances (A/c No:265 & Jaffna)	(14,523,578)	(54,324,046)	(36,925,978)
Balance for Cash Flow Statement	144,967,641	38,354,877	79,059,335

Note 15.**Retained Earnings**

Description	2021	2020	2019
Opening Balance	(377,857,113)	(475,784,467)	(374,785,389)
+ Adjustment			
(-) Adjustment		158,051,766	(127,837,208)
Comprehensive Income	79,567,380	651,574,057	26,838,130
Total	(298,289,733)	333,841,356	(475,784,467)

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Note 16.**Trade and other payables**

Description	2021	2020	2019 adjusted	Adjustment	2019 approved
Creditors sale of airtime	13,179,619	14,652,739	14,601,069		14,601,069
Miscellaneous deposits refundable	3,435,012	6,102,068	6,303,983		6,303,983
Accrued Expenses	310,424,265	301,987,185	279,038,962	(3,732,908)	282,771,870
E.P.F.	4,137,833	4,610,966	4,232,117		4,232,117
Sundry Creditors	19,181,707	19,521,305	12,215,702		12,215,702
Current Account Regional Service	294,000	473,325	346,800		346,800
ME's Security Deposit	558,387	496,010	205,621		205,621
Sanasuma-Tsunami	15,053	15,053	15,053		15,053
Rajarata Circuit Bunglow		180,315	384,454		384,454
	351,225,876	348,038,967	317,343,760	(3,732,908)	321,076,669

Note 17.**Short Term Borrowings**

Description	2021	2020	2019
Bank of Ceylon - Torrington -Main account.	14,522,378	54,272,046	36,746,227
Bank of Ceylon -Jaffna Branch	1,200	52,000	
Bank of Ceylon - Cassettes Sales			179,751
	14,523,578	54,324,046	36,925,978

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Note 18.**Non financial Liabilities**

Description	2021	2020	2019
N S L	15,007,806	15,007,806	15,007,806
Save the nation fund	(12,418)	(12,418)	(12,418)
Payee Tax	47,472	43,098	100,466
With holding tax	923,051	923,051	887,295
VAT Contrall a/c	68,345,374	39,974,854	29,407,981
ESC	52,619,337	52,619,337	53,569,469
NBT	761,242	3,761,242	8,112,546
National Defence Fund	2,835	2,835	2,835
provision for income Tax	692,759	692,759	692,759
Stamp duty payable to Inland Re	34,050	104,150	60,925
	138,421,509	113,116,715	107,829,664

Note 19.**Other Payables**

Description	2021	2020	2019
E.P.F.Surcharge	7,789,635	8,539,635	8,551,384
	7,789,635	8,539,635	8,551,384

Note 20.**Foreign Grant**

Description	2021	2020	2019
Foreign Grant - Japan & Korean	24,429,267	24,429,267	31,456,441
Grant Trinco - Deutschewelle	515,427,995	670,834,669	826,241,343
	539,857,262	695,263,936	857,697,784

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Retirement benefit obligations

As at 31st December 2021

Movement in the present value of the retirement benefit obligations

	2021	2020	2019
Retirement benefit obligations at the beginning of the year	282,412,177	232,428,447	200,322,804
Opening Balance adjustment			(2,517,832)
	282,412,177	232,428,447	197,804,972
Expenditure recognized in Income statement			
Current Service cost	8,454,418	11,879,884	9,375,532
adjustment			
Interest cost	27,229,479	15,385,742	19,095,278
	35,683,897	27,265,626	28,470,811
Income recognized in other comprehensive income			
Actuarial (gain)/loss	(54,947,608)	61,720,242	56,569,495
Adjustment (gain)/loss			
Total payment			
Benefits paid			
Benefits paid by the plan	(54,553,500)	(39,002,138)	(50,416,830)
adjustment			
	(54,553,500)	(39,002,138)	(50,416,830)
Present Value of the obligations	208,594,967	282,412,177	232,428,447

The principal of assumptions

Discount rate	11.78%	7.79%	11.88%
Future salary increases	1.50%	1.50%	3%
Retirement age	60 yrs	60 yrs	60 yrs
Staff Turnover factor	2.00%	2.00%	2%

Sri Lanka Broadcasting Corporation

Notes to the financial statements

1 General information

1.1 Reporting Entity

Sri Lanka Broadcasting Corporation, a Corporation duly incorporated and established under the Sri Lanka Broadcasting Corporation Act No. 37 of 1966 having its registered office at Independence Square, Colombo 07 and principal place of business is situated at Independence Square, Colombo 07.

1.2 Principal Activities and Nature of Operations

During the year, the principal activity of the Corporation is sale of airtime.

1.3 Date of Authorization for Issue

Financial Statements of Sri Lanka Broadcasting Corporation for the year ended 31st December 2021 was presented for approval on 07th April 2022

1.4 Number of employees

The number of permanent employees at the end of the year was 627

And the number of Contract staff at the end of the year was 96

(31.12.2020 – 770)

2 .Basis of preparation and adoption of Sri Lanka Financial Reporting Standards ('SLFRS')

The Corporation prepares its financial statements in accordance with the Sri Lanka Accounting Standards ("SLFRS") issued by the Institute of Chartered Accountants of Sri Lanka and Sri Lanka Accounting and Auditing Standards Act No. 19 of 1995.

The institute of Chartered Accountants of Sri Lanka issued a new volume of Sri Lanka Accounting Standards (" SLFRS') and to require enterprises to apply these standards effective for years beginning on or after 1 January 2012.

3. 1 Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

3.1.1 Basis of preparation

The financial statements of Sri Lanka Broadcasting Corporation have been prepared in accordance with Sri Lanka Financial Reporting Standards (SLFRS). The financial statements have been prepared under the historical cost and other specific measurements which are explained in the succeeding notes.

No adjustments have been made for inflationary factors affecting the financial statements.

The preparation of financial statements in conformity with SLFRS require the use of critical accounting estimates. It also requires management to exercise its judgment in the process of applying the corporation's accounting policies. The areas where assumptions and estimates are significant to the financial statements are disclosed in Note 4. The reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the report of amounts of revenue and expenses during the reporting period. Although these estimates are based on management's best knowledge of current events and actions, actual results ultimately may differ from those estimates.

3.1.2 Going Concern

The directors have made an assessment of the Corporation's ability to continue as a going concern and they do not intend either to liquidate or to cease trading.

3.1.3 Post Balance Sheet Events

All material events occurring after the balance sheet date have been considered and where necessary adjustments have been made to /or disclosed in the financial statements.

3.1.4 Comparative Information

The Accounting policies ,which have been consistently applied by the Corporation ,are unless otherwise stated ,consistent with those used in the previous years. Previous year's figures and phases have been rearranged to confirm to the presentation.

3.1.5 Foreign currencies

(a) Functional and presentation currency

Items included in the financial statements of the Corporation is measured using the currency of the primary economic environment in which the entity operates ("the functional currency"). The financial statements are presented in Sri Lankan Rupees, which is the Corporation's functional and presentation currency.

(b) Foreign Currency Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are measured. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the income statement.

3.2 Other Significant Accounting Policies

3.2.1 Assets and Bases of Their Valuation

Assets classified as current assets in the Balance Sheet are cash and those which are expected to be realized in cash, during the normal operating cycle of the Corporation's business, or within one year from the Balance Sheet date, whichever is shorter. Assets other than current assets are those which the Corporation intends to hold beyond a period of one year from the Balance Sheet date.

3.2.1.1 Property, plant and equipment

Land and buildings comprise mainly head office, regional and transmission station. All the property, plant and equipment are stated at historical cost. The cost of PPE is the cost of purchase with any incidental expenses incurred in bringing the assets to its working conditions, for its intended use. Expenditure incurred for the purpose of acquiring, extending or improving assets of permanent nature has been treated as capital expenditure. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Corporation and the cost of the item can be measured reliably.

3.2.1.2 Restoration Costs

Expenditure incurred on repairs or maintenance of property, plant and Equipment in order to restore or maintain the future economic benefits expected from originally assessed standard of performance, is recognized as an expense when incurred.

3.2.1.3 Depreciation

Land is not depreciated. Provisions for depreciation for other assets are calculated by using a straight-line method on the cost / revalued amounts of all fixed assets. The principal annual rates used for this purpose are:

Buildings	2.5%
Plant and machinery	7.5%
Audio Frequency Equipment	7.5%
Furniture and fixture & Equipment	10%
Transmitter	7.5%
Motor vehicles	25%
Musical Instruments	10%
Computer Equipment	50%
Record Tapes	33.33%
Loose Tools	50%
Software	50%

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposal of property, plant and equipment are determined by reference to their carrying amount and are taken into account in determining operating profit. When revalued assets are sold, the amounts included in other reserves are transferred to retained earnings.

3.2.1.4. Cost of Sale Rates are given below,

Salaries & Wages	60%
EPF	60%
ETF	60%
Travelling & Subsistence	50%
Programme Expenditure	100%
Relief Staff	90%
Vehicle hiring charges	40%
Maintenance cost	40%
Linking charges	100%
Higher of outside Tower	100%
Electricity	75%
Business Promotion Expenditure	100%
Commission (Local)	100%
Commission (Foreign)	100%

3.2.2 Capital Work-in-Progress

Capital work-in-progress represents the accumulated cost of materials and other costs directly related to the construction of an asset. Capital work-in-progress is transferred to the respective asset accounts at the time it is substantially completed and ready for its intended use.

3.2.3 Financial Assets

3.2.3.1. Classification

3.2.3.2 Loans and receivable

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the end of the reporting period. These are classified as non-current assets. The Corporation's loans and receivables comprise 'trade and other receivables' and 'cash and cash equivalents' in the statement of financial position. (Notes 13 and 14).

3.2.3.3 Recognition and measurement

Financial assets carried at fair value through profit or loss is initially recognized at fair value, and transaction costs are expensed in the income statement. Financial assets are derecognized when the rights to receive cash flows from the investments have expired or have been transferred substantially all risks and rewards of ownership. Available-for-sale financial assets and financial assets at fair value through profit or loss are subsequently carried at fair value. Loans and receivables are subsequently carried at amortized cost using the effective interest method.

Gains or losses arising from changes in the fair value of the ‘financial assets at fair value through profit or loss’ category are presented in the income statement within ‘other (losses)/gains – net’ in the period in which they arise.

Changes in the fair value of monetary and non-monetary securities classified as available for sale are recognized in other comprehensive income. When securities classified as available for sale are sold or impaired, the accumulated fair value adjustments recognized in equity are included in the income statement as ‘gains and losses from investment securities’. Interest on available-for-sale securities calculated using the effective interest method is recognized in the income statement as part of other income.

3.2.3.4 Impairment of financial assets

(a) Assets carried at amortized cost

The Corporation assesses at the end of each reporting period whether there is objective evidence that a financial asset is impaired. A financial asset is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a ‘loss event’) and that loss event (or events) has an impact on the estimated future cash flows of the financial assets that can be reliably estimated.

Evidence of impairment may include indications that the debtors or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganization, and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

For loans and receivables category, the amount of the loss is measured as the difference between the asset’s carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset’s original effective interest rate. The carrying amount of the asset is reduced and the amount of the loss is recognized in the consolidated income statement. If a loan or held-to-maturity investment has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract. As a practical expedient, the Corporation may measure impairment on the basis of an instrument’s fair value using an observable market price.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized (such as an improvement in the debtor's credit rating), the reversal of the previously recognized impairment loss is recognized in the income statement.

3.2.3.5 Trade receivables

Trade receivables are carried at anticipated realizable value. A provision for impairment of trade receivables is established when there is objective evidence that the Corporation will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganization and default payments are considered indicators that the trade receivable is impaired. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognized in the statement of comprehensive income within distribution cost. When a trade receivable is uncollectible, it is written off against the allowance account for trade receivable. Subsequent recoveries of amounts previously written-off are credited against distribution cost in the income statement.

Trade receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

3.2.4 Inventories

Inventories are stated at the lower of cost or net realizable value. Cost is determined on a purchase price basis. Net realizable value is the estimate of the selling price in the ordinary course of business, less the costs of completion and selling expenses.

3.2.5 Cash and cash equivalents

In the statement of cash flows, cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings in current liabilities.

3.2.6 Borrowing costs

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

All other borrowing costs are recognized in profit or loss in the period in which they are incurred.

3.2.7 Current and deferred tax

The tax expense for the period comprises current and deferred tax. Tax is recognized in the income statement, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively.

a) Current Taxation

Current tax liabilities arise to the Corporation in accordance with the provisions of the Inland Revenue Act No. 24 of 2017 and amendments thereto. These liabilities are provided for in the Financial Statements applying the said provisions which the management believes reflect actual liability. There can be instances where the stand taken by the Corporation on transaction is contested by the Revenue Authority. Any additional costs on account of these issues are accounted for as a tax expense at the point of liability is confirmed on the Corporation.

Current tax assets and liabilities for the current year and prior periods are measured at the amounts expected to be recovered from or paid to Revenue Authority. Tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the Balance Sheet date. The provision for current tax is based on the elements of income and expenditure as reported in the Financial Statements.

b) Deferred Tax

Deferred tax is recognized using the Balance Sheet method, providing for temporary differences between carrying amounts of assets and liabilities for financial reporting purposes and the amount used for taxation purposes. Deferred tax is not recognized for the temporary differences arising in the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit, and differences relating to investment subsidiaries to the extent that they probably will not reverse in the foreseeable future. In addition, deferred tax is not recognized for taxable temporary differences arising on the initial recognition of goodwill. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by reporting date. Deferred tax assets and liabilities are offset if there is a legal enforceable right to set off current tax liabilities and assets, and they relate to income taxes levied by the same tax authorities on the same taxable entity.

A deferred tax asset is recognized only to the extent that it is probable that future profits will be available against which the temporary difference can be utilized. Deferred tax assets are reviewed at each reporting date and are reduce to the extent that is no longer probable that the related tax benefit will be realized.

3.2.8 Employee benefits

3.2.8.1 Retirement Benefit Obligations

a) Defined Benefit Plan – Retirement Gratuity Provision

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The liability recognized in the financial statements in respect of defined benefit plan is the present value of the defined obligation at the reporting date. The defined benefit obligation is calculated using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows.

Using interest rates that are determined in currency in which the benefits will be paid and that have term to maturity approximating to the terms of the related liability.

Provision has been made for retirement gratuities from the first year of service for all employees, in conformity with LKAS 19 (Revised 2006) on retirement benefit costs. However, under the payment of Gratuity Act No. 12 of 1983, the liability to an employee arises only on completion of 5 years of continued service.

The liability is not externally funded. The key assumption by the Management includes the followings,

01. Rate of Interest of 11.78.%
02. Rate of Salary increment of 1.5%
03. Retirement age of all employees 60 Year
04. Staff Turnover factor 2%

b) Defined Contribution Plans – “Employees Provident Fund” & “Employees Trust Fund”

All employees who are eligible for “Employees Provident fund” contribution and “Employees Trust Fund” contribution are covered by relevant contribution funds in line with respective statutes and regulations. Employer’s contribution to the defined contribution plans are recognized as an expense in the Income Statement when incurred.

3.2.9 Government grants

Grants from the government are recognized at their fair value where there is a reasonable assurance that the grant will be received and the corporation will comply with all attached conditions.

Government grants relating to costs are deferred and recognized in the statement of comprehensive income over the period necessary to match them with the costs that they are intended to compensate.

Government grants relating to property, plant and equipment are included in non-current liabilities as deferred government grants and are credited to the statement of comprehensive income on a straight-line basis over the expected lives of the related assets.

Amortization Rates are given below,

Buildings	2.5%
Plant and machinery	7.5%
Audio Frequency Equipment	7.5%
Furniture and fixture & Equipment	10%
Transmitter	7.5%
Motor vehicles	25%
Computer Equipment	50%
Software	50%

3.2.10 Provisions

Provisions are recognized when the Corporation has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made.

3.2.11 Contingent Liabilities and Contingent Assets

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the corporation or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that can not be measured reliably. The corporation does not recognize a contingent liability but discloses its existence in the Financial Statements.

A contingent asset is a possible asset that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the corporation. The corporation does not recognize contingent assets but discloses its existence where inflows of economic benefits are probable, but not virtually certain.

3.2.12 Trade Payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

Trade payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

3.2.13 Finance Lease Obligations

Property, plant and equipment on finance leases which effectively transfers to the corporation substantially all the risks and benefits incidental to Ownership of the leased items are capitalized at the inception of the lease at the fair value of the leased property or, if lower, at the present value of the minimum lease payment at inception of the, less accumulated depreciation

The total interest payable is accounted as interest in suspense. The corresponding credit is recorded lease as an amount payable to lesser. The installments paid are used to reduce the liability.

The Interest charge of the year is transferred from the interest suspense account to the Income Statement.

3.2.14 Income Statement

3.2.14.1 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable, and represents amounts receivable for service supplied, stated net of discounts and value added taxes. The corporation recognizes revenue when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for each of the corporation's activities, as described below the Corporation bases its estimate of return on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

(a) Sale of Air time

Revenue comprises the sale of air time. Revenue from the sale of air time is recognized when advertisement are aired .

(b) Interest income

Interest income is recognized as the interest accrued on the time basis (taking into account the effective yield on the asset) unless collectability is in doubt.

(c) Net Gains and Losses on Disposals of Property, Plant & Equipment

Net gains and losses on disposal of an item on Property, Plant & Equipment are determined by comparing the net sales proceeds with the carrying amount of Property, Plant & Equipment and are recognized in the Income Statement.

(d) Other Income

All other incomes are recognized on an accrual basis.

3.2.15. Expenditure Recognition

a) Operating Expenses

Expenses are recognized in the income statement on the basis of a direct association between the cost incurred and the earning of specific items of income. All expenditure incurred in the running in the business and in maintaining the property, plant and equipment in a state of efficiency has been charged to income in arriving at the profit / (loss) for the year. Provisions have also been made for bad and doubtful debts, all known liabilities and depreciation on Property, Plant & Equipment.

b) Finance Expenses

Interest expenses are recognized on an accrual basis. Borrowing costs are recognized as an expense in the period in which they are incurred.

3.2.16 Comparatives

Where necessary, comparative figures have been adjusted to conform with change in presentation in the current year.

4. Critical accounting estimates and judgment

judgments, estimates, and assumptions that affects the application of accounting policies and reported amounts of assets, liabilities, income and expenses and disclosure of contingent liabilities, at the reporting date. However, uncertainty about these assumptions and estimates could result in outcome that require material adjustments to the carrying amounts of assets or liabilities effected in future periods.

The judgments, estimates and underlying assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments, estimates and assumptions about the carrying amount of assets, liabilities and contingent liabilities that are not readily identified from other sources.

The judgments, estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Judgments, estimates and assumptions made by the management in application of LKASs that could have a significant effect on the Financial Statements.

(a) Pension benefits

The present value of the pension obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate. Any changes in these assumptions will impact the carrying amount of pension obligations.

The corporation determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the corporation considers the interest rates

of corporate bonds. Other key assumptions for pension obligations are based in part on current market conditions.

(b) **Income taxes**

The corporation is subject to income taxes. Significant judgment is required in determining the provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain. The corporation recognizes liabilities for anticipated tax audit issues based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will impact the current and deferred income tax assets and liabilities in the period in which such determination is made.

5. Financial Risks Management

5.1 Financial risks factors

The corporation's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk. The Corporation's overall risk management program focuses to minimize potential adverse effects on the Corporation's financial performance.

Risk management is carried out by a Finance department under the policies approved by the board of directors.

a) **Market Risks**

(i) **Foreign exchange risk**

The Corporation imports required equipment internationally and it is exposed to foreign exchange risk arising from various currency exposures primarily with respect to the US dollars. To manage their foreign exchange risk arising from future commercial transactions and recognized assets and liabilities, corporation enter in to agreement with local agents.

(ii) **Price risk**

The group is exposed to commodity price risk . Corporation minimizes the risk by entering agreement with the main suppliers.

iii) Credit risks

Credit risk is exposing mainly from trade receivables and corporation is responsible for managing and analyzing the credit risk for each of their new clients before delivering the service.

Credit risk arises from cash and cash equivalents, deposits with banks and financial institutions, as well as credit exposures to customer's receivables and committed transactions. For banks and financial institutions, only independently rated parties with a minimum rating of 'A' are accepted. Risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings. The utilization of credit limits is regularly monitored.

iv) Liquidity risks

Cash flow forecasting is performed by the corporation and reviewed regularly to ensure the corporation's liquidity requirement. Such forecasting takes into consideration the corporation's debt financing plans, covenant compliance. Surplus cash held by the corporation over and above balance required for working capital management are transferred to the time deposit to earn interest income with appropriate maturities to meet the obligation.

6. Related party transactions

Name of the Relationship	Designation	Nature of the Transaction	Period
Mr. Jagath Wickramasinghe	Chairman	No	01.01.2021-12.03.2021
Mr. H. Hewage	Chairman (Acting)	No	18.03.2021-10.05.2021
Mr Jayampathi bandara Heenkenda	Chairman	No	11.05.2021-29.06.2021
Mr.Haudson Samarasinghe	Chairman	No	30.06.2021-31.12.2021
Mr. Gamini Wijayawardhana	Board Member	No	01.12.2021-31.12.2021
Mr. M.A.C. Sisira Kumara	Board Member	No	01.12.2021-31.12.2021
Mr. H.G.S.R Somasiri	Board Member	No	01.12.2021-31.12.2021
Mr. N.S.P. Wahalathanthrige	Board Member	No	01.01.2021-12.03.2021
Mr. G.M.J.K Goonawardhana	Treasury Member	No	01.12.2021-31.12.2021
Mrs.W.P.Sewwandi	Ministry Member	No	12.08.2021-12.10.2021



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

පිටුව/පිටුව/පිටුව/පිටුව/1/2021/603

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2022 අගෝස්තු 31 දින



සභාපති,

ශ්‍රී ලංකා ගුවන් විදුලි සංස්ථාව.

ශ්‍රී ලංකා ගුවන් විදුලි සංස්ථාවේ 2021 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වගණනය කළ මතය

ශ්‍රී ලංකා ගුවන් විදුලි සංස්ථාවේ 2021 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ විස්තීර්ණ ආදායම් ප්‍රකාශනය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන්, සාරාංශගත වැදගත් ගිණුම්කරණ ප්‍රතිපත්තිවලින් සමන්විත 2021 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාව සමඟ සංයෝජිතව නියමිත යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ සහ 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

මාගේ වාර්තාවේ තත්ත්වගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණු වලින් වන බලපෑම හැර, සංස්ථාවේ මූල්‍ය ප්‍රකාශන තුළින් 2021 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරිත්වය හා මුදල් ප්‍රවාහ ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිතීන්ට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

තත්ත්වගණනය කළ මතය සඳහා පදනම

- (අ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත අංක 01 හි 81 A ඡේදයට අනුව වර්ෂයේ බදුපසු ලාභය හෝ අලාභය වෙන්ව දැක්වෙන පරිදි විස්තීර්ණ ආදායම් ප්‍රකාශය සකස් කර නොතිබුණි.
- (ආ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිත අංක 12 හි 61 A ඡේදයට අනුව වෙනත් විස්තීර්ණ ආදායම් ලෙස හඳුනාගන්නා අයිතමයන්ට අදාළ විලම්භිත බදු අගය වෙනත් විස්තීර්ණ ආදායම් යටතේ දැක්විය යුතු වුවද සමාලෝචිත වර්ෂයේ ආයුගණක ලාභය රු.54,947,608 ක් මත වූ විලම්භිත බදු අගය රු.13,187,426 ක් වෙනත් විස්තීර්ණ ආදායම් යටතේ දක්වා නොතිබුණි.
- (ඇ) විලම්භිත බදු ගණනය කිරීමේදී බදු අනුප්‍රමාණය ලෙස සියයට 28 යොදා නොගැනීම සහ හඳුනා නොගත් රු.72,000 ක විලම්භිත බදු අගය ගැලපූ විට සමාලෝචිත වර්ෂය සඳහා ඉද්ධ විලම්භිත බදු අගය රු.187,736,667 ක් විය යුතු වුවද, මූල්‍ය ප්‍රකාශනවල එය රු.219,110,112 ක් ලෙස හඳුනාගැනීම හේතුවෙන් අවසන් ඉද්ධ විලම්භිත බදු වගකීම රු.31,373,445 කින් අධිකක්සේරු වී තිබුණි.
- (ඈ) සමාලෝචිත වර්ෂයේ මෘදුකාංග ක්‍රමක්ෂය වටිනාකම රු.3,496,361 ක් වුවද මූල්‍ය ප්‍රකාශන තුළ රු.4,382,527 ක් ලෙස දැක්වීම හේතුවෙන් වර්ෂයේ ලාභය රු.886,166 ක් අඩුවෙන් දක්වා තිබුණි.
- (ඉ) දේශීය ආදායම් දෙපාර්තමේන්තුවේ පැහැර හරිනු ලබන බදු අයකිරීමේ ඒකකයේ වාර්තා සහ සංස්ථාවේ බදු ගෙවීම් සම්බන්ධ බදු ගිණුම් අනුව 2021 දෙසැම්බර් 31 දිනට මුළු බදු වගකීම රු.230,199,525 ක් (දඩ මුදල් රහිතව) වුවද මූල්‍ය තත්ත්ව ප්‍රකාශයේ මූල්‍ය නොවන වගකීම යටතේ එය රු.137,473,990 ක් ලෙස දක්වා තිබුණු අතර ඒ අනුව ගෙවිය යුතු හිඟ බදු වටිනාකම රු.92,725,535 ක් අඩුවෙන් දක්වා තිබුණි.
- (ඊ) විකාශනාගාරයක් පවත්වාගෙන යාමට බදු පදනම මත ලබාගෙන තිබුණු ශ්‍රී ලංකා රාජ්‍ය වැටිලි සංස්ථාවට අයත් හෙක්ටයාර 0.3194 කට අදාළව නීතිපති විසින් අනුමතකර තිබෙන ක්‍රමවේදයට අනුව 1995 සිට 2017 දෙසැම්බර් 31 දක්වා ගෙවිය යුතු බදු කුලිය රු. 10,969,208 ක් සමාලෝචිත වර්ෂයේදී ගිණුම්ගත කර නොතිබුණි.
- (උ) විගණනයට ඉදිරිපත් කරන ලද ණයගැති කාල විශ්ලේෂණය අනුව ගුවන්කාල ණයගැති ශේෂය රු.289,389,368 ක් වුවද මූල්‍ය ප්‍රකාශන අනුව එම ශේෂය රු.291,123,491 වූයෙන් රු.1,734,123 ක වෙනසක් පැවතුණි.

(ඌ) සමාලෝචිත වර්ෂයේ දෙසැම්බර් 31 දිනට මූල්‍ය ප්‍රකාශන වල ඇතුළත් විදුලි සංදේශ නියාමන කොමිෂන් සභාවට ගෙවිය යුතු 1981 සිට 2016 වර්ෂය දක්වා කාලයට අදාළ එකතුව රු.149,420,035 ක් වර්ෂ 40 ක කාලයක සිට නිරවුල් කිරීමකින් තොරව පැවතුණු අතර විදුලි සංදේශ නියාමන කොමිෂන් සභාවේ මූල්‍ය ප්‍රකාශන අනුව එම ශේෂය රු.145,162,769 ක් විය.

(එ) සමාලෝචිත වර්ෂය අවසන් දිනට පැවති රු.291,123,491 ක ගුවන්කාල ණයගැති ශේෂයෙන් රු.99,766,903 ක් රාජ්‍ය ආයතන වලින් ද රු.191,356,588 ක් පෞද්ගලික ආයතනවලින්ද නියෝජනය වී තිබුණි. රාජ්‍ය ආයතන 2 ක මූල්‍ය ප්‍රකාශන අනුව රු.30,961,343 ක් ණයගැති ශේෂ පැවතුණද අනෙකුත් ආයතනවල ණයගැති ශේෂ නොපැවතුණු අතර එම ශේෂ අයකර ගැනීමද අවිනිශ්චිතව පැවතුණි.

(ඒ) 2021 දෙසැම්බර් 31 දිනට මූල්‍ය ප්‍රකාශනවල ඇතුළත් ඉඩම්, ගොඩනැගිලි, කොටස් සහතික, බැංකු ගිණුම් ශේෂ සහ වියදම් වල එකතුව විභාගයට මුළු රු. 552,165,815 ක් තහවුරු කර ගැනීම සඳහා අදාළ ලිඛිත සාක්ෂි විගණනයට ඉදිරිපත් කර නොතිබුණි.

ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිතීන් යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ තත්ත්වවිගණනය කළ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 සංස්ථාවේ 2021 වාර්ෂික වාර්තාවේ ඇතුළත් අනෙකුත් තොරතුරු.

මෙම විගණන වාර්තාවේ දිනට පසුව මට ලබා දීමට බලාපොරොත්තු වන සංස්ථාවේ 2021 වාර්ෂික වාර්තාවේ ඇතුළත් කර ඇති නමුත් මූල්‍ය ප්‍රකාශන සහ ඒ පිළිබඳව වූ මගේ විගණන වාර්තාවේ ඇතුළත් නොවන තොරතුරු, අනෙකුත් තොරතුරු යන්නෙන් අදහස් වේ. මෙම අනෙකුත් තොරතුරු සඳහා කළමනාකරණය වගකිව යුතුය.

මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් වූ මගේ මතයෙන් අනෙකුත් තොරතුරු ආවරණය නොකරන අතර මම ඒ පිළිබඳ කිසිදු ආකාරයක සහතිකවීමක් හෝ මතයක් ප්‍රකාශ නොකරමි.

මූල්‍ය ප්‍රකාශන පිළිබඳ මගේ විගණනයට අදාළව, මගේ වගකීම වන්නේ ඉහත හඳුනාගත් අනෙකුත් තොරතුරු ලබා ගත හැකි වූ විට කියවීම සහ එසේ කිරීමේදී අනෙකුත් තොරතුරු මූල්‍ය

ප්‍රකාශන සමඟ හෝ විගණනයේදී හෝ වෙනත් ආකාරයකින් ලබාගත් මගේ දැනුම අනුව ප්‍රමාණාත්මක වශයෙන් නොගැලපෙනවාද යන්න සලකා බැලීමයි.

සංස්ථාවේ 2021 වාර්ෂික වාර්තාව නියමිත විට, එහි ප්‍රමාණාත්මක වරදවා දැක්වීම් ඇති බව මම නිගමනය කළහොත්, නිවැරදි කිරීම සඳහා පාලනය කරන පාර්ශවයන් වෙත එම කරුණු සන්නිවේදනය කළ යුතුය. තව දුරටත් නිවැරදි නොකළ වරදවා දැක්වීම් තිබේ නම්, ඒවා ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව ප්‍රකාරව මා විසින් යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලබන වාර්තාවට ඇතුළත් කරනු ඇත.

1.4 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම්

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිතීන්ට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, සංස්ථාව අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය සංස්ථාව ආවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් පැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා සංස්ථාවේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

සංස්ථාවේ මූල්‍ය වාර්තාකරණ ක්‍රියාවලිය සම්බන්ධව පරීක්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16 (1) උප වගන්තිය ප්‍රකාරව, සංස්ථාවේ වාර්ෂික සහ කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන යා යුතුය.

1.5 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම්

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා සහ වැරදි නිසා ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම් උසස් මට්ටමේ සහතිකවීම්ක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය හැමවිටම ප්‍රමාණාත්මක

සාධාරණ ප්‍රකාශනයන් අනාවරණය කරගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාධාරණ ප්‍රකාශනයන් ඇතිවිය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කරගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකසුම්බවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාධාරණ ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාධාරණ ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වේතනාන්විත මහඟුරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ ඟුරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සම්ලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවූවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබාගන්නා ලදී.
- භාවිතා කරන ලද ගිණුම්කරණ ප්‍රතිපත්තිවල උචිතභාවය, ගිණුම්කරණ ඇස්තමේන්තුවල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව් කිරීම් අගයන ලදී.
- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් සංස්ථාවේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් තිබේද යන්න සම්බන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුම්කරණය සඳහා ආයතනයේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාලත්වය තීරණය කරන ලදී. ප්‍රමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූල්‍ය ප්‍රකාශනවල ඒ සම්බන්ධයෙන් වූ හෙළිදරව්කිරීම් වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව්කිරීම් ප්‍රමාණවත් නොවන්නේ නම් මාගේ මතය විකරණය යොමු කළ යුතුය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත අඛණ්ඩ පැවැත්ම අවසන් වීමට හැකිය.

- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ත ඉදිරිපත් කිරීම් අගයන ලදී.

මාගේ විගණනය තුළදී නදුනාගන් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව පාලනය කරනු ලබන පාර්ශවයන් දැනුවත් කරමි.

2. වෙනත් වෛෂයික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ පහත සඳහන් අවශ්‍යතාවයන් සම්බන්ධයෙන් විශේෂ ප්‍රතිපාදන ඇතුළත් වේ.

2.1.1 මාගේ වාර්තාවේ තත්ත්වගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණු වලින් වන බලපෑම හැර, 2018 අංක 19 දරණ ජාතික විගණන පනතේ 12 (අ) වගන්තියේ සඳහන් අවශ්‍යතාවන් අනුව, විගණනය සඳහා අවශ්‍ය සියලු කොරකුරු සහ පැහැදිලි කිරීම් මා විසින් ලබාගන්නා ලද අතර, මාගේ පරීක්ෂණයෙන් පෙනී යන ආකාරයට නිසි මූල්‍ය වාර්තා සංස්ථාව පවත්වාගෙන ගොස් තිබුණි.

2.1.2 2018 අංක 19 දරණ ජාතික විගණන පනතේ 6 (1) (අ) (iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව සංස්ථාවේ මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.

2.1.3 2018 අංක 19 දරණ ජාතික විගණන පනතේ 6 (i) (අ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මාගේ වාර්තාවේ තත්ත්වගණනය කළ මතය සඳහා පදනම කොටසේ ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.

2.2 අනුගමනය කරන ලද ක්‍රියාමාර්ග සහ ලබා ගන්නා ලද සාක්ෂි මත හා ප්‍රමාණාත්මක කරුණුවලට සීමා කිරීම තුළ, පහත සඳහන් ප්‍රකාශන කිරීමට තරම් කිසිවක් මාගේ අවධානයට ලක් නොවීය.

2.2.1 2018 අංක 19 දරණ ජාතික විගණන පනතේ 12 (අ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව සංස්ථාවේ පාලක මණ්ඩලයේ යම් සාමාජිකයෙකුට සංස්ථාව සම්බන්ධවී යම් ගිවිසුමක් සම්බන්ධයෙන් සාප්පු හෝ අන්‍යාකාරයකින් සාමාන්‍ය ව්‍යාපාරික තත්වයෙන් බැහැරව සම්බන්ධයක් ඇති බව.

2.2.2 2018 අංක 19 දරණ ජාතික විගණන පනතේ 12 (වී) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර යම් අදාළ ලිඛිත නීතියකට හෝ සංස්ථාවේ පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස ක්‍රියාකර ඇති බව.

නීති, රීති, රෙගුලාසි හා විධානයට යොමුව

නිරීක්ෂණ

(අ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහය

මුදල් රෙගුලාසි 396(ආ)(i) හා (iii)

2021 දෙසැම්බර් 31 දින වන විට විලංගු කාලය මාස 06 ඉක්ම වූ රු.2,624,539 ක් වටිනා වෙස්පන් 37 ක් සම්බන්ධයෙන් මුදල් රෙගුලාසි ප්‍රකාරව කටයුතු කර නොතිබුණි.

(ආ) 2020 අගෝස්තු 28 දිනැති රාජ්‍ය මුදල් චක්‍රලේඛ අංක 01/2020 හි 91 මහින් සංශෝධනය කරන ලද මු.රෙ.371(2) (ආ) සහ 371(5)

මාණ්ඩලික තත්ත්වයේ නිලධාරීන්ට පමණක් එක් අවස්ථාවකදී රු.100,000 ක උපරිමයක් දක්වා තත්කාර්යය අතුරු අග්‍රිම ලබා දිය හැකි වුවද අවස්ථා 21 කදී සීමාව ඉක්මවා රු.5,850,889 ක අත්තිකාරම් ලබාදී තිබුණි.

(ඇ) 2015 මැයි 25 දිනැති රාජ්‍ය ව්‍යාපාර චක්‍රලේඛ අංක PED 01/2015

නිල වාහනයක් හිමි නිලධාරියෙකුට එම නිල වාහනය හෝ රු.50,000 ක මාසික ප්‍රවාහන දීමනාවක් සහ අදාළ තනතුරට හිමි මාසික ඉන්ධන දීමනාව ලබා ගත හැකි වුවද හිටපු සභාපතිවරයා සඳහා මෝටර් රථයක් වෙන්කර තිබියදී, සමාලෝචිත වර්ෂයේ මාස තුනක් සඳහා මාසික ප්‍රවාහන හා ඉන්ධන දීමනාව ලෙස රු.173,453 ක් ගෙවා තිබුණි.

(ඈ) 2003 ජූනි 02 දිනැති අංක PED/12 දරන රාජ්‍ය ව්‍යාපාර

සෑම මූල්‍ය වර්ෂයක් අවසන් වී දින 150 ක් ඇතුළත වාර්ෂික වාර්තා සභාගත කළයුතු වුවද, 2019 සහ

වනජනන මණ්ඩලයේ නිකුත් කළ 2020 වර්ෂ වල වාර්ෂික වාර්තා 2022 ජූනි 29 දින
 සහභාගිතා සඳහා වූ වාර්ෂික වාර්ෂික වාර්තා 2022 අගෝස්තු අතර 2021
 වසරේ වාර්ෂික වාර්තාව 2022 අගෝස්තු මාසය
 අත්පොතේ 6.5.3 වගුවේ වන විටද විගණනයට ඉදිරිපත් කර නොතිබුණි.

(ඉ) 2014 සැප්තැම්බර් 17 දිනැති ශ්‍රී නිලධාරියෙකු ලබා ගත් අත්තිකාරම් පියවීමට පෙර
 ලංකා ඉවත් විදුලි සංස්ථාවේ නැවත අත්තිකාරම් නොදිය යුතු වුවද ඊට පටහැනිව
 මාණ්ඩලික නිවේදන අංක : සමලෝචිත වර්ෂයේදී නිලධාරීන් 18 දෙනෙකුට
 එස්.එල්.බී.බී/3142 හි 04 වන අවස්ථා 68 කදී රු.1,674,595 ක අත්තිකාරම් ලබාදී
 වගන්තිය තිබුණි.

2.2.3 2018 අංක 19 දරණ ජාතික විගණන පනතේ 12 (උ) වගන්තියේ සඳහන් අවශ්‍යතාවය
 අනුව සංස්ථාවේ බලතල, කර්තව්‍ය සහ කාර්යයන්ට අනුකූල නොවන ලෙස කටයුතු කර
 ඇති බව.

2.2.4 2018 අංක 19 දරණ ජාතික විගණන පනතේ 12 (ඌ) වගන්තියේ සඳහන් අවශ්‍යතාවය
 අනුව සංස්ථාවේ සම්පත් සකසුණුවම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී ලෙස
 කාලසීමාවන් තුළ අදාළ නීතීන් වලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර නොමැති
 බව.

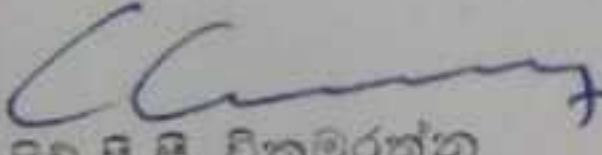
වෙනත් නිරීක්ෂණ

(අ) සංස්ථාවේ ප්‍රධාන ජංගම ගිණුමට 2020 අගෝස්තු සිට 2021 නොවැම්බර් දක්වා සිදුකර
 තිබුණු රු.3,304,086 සාප්පු බැර (Credit Transfer) කිරීම් සහ කැසට් විකුණුම්වලට අදාළ
 රු.5,623,574 ක සාප්පු බැර කිරීම් සහ රු.2,946,840 සාප්පු හර (Debit Transfers) කිරීම්
 සමාලෝචිත වර්ෂය අවසාන වන විටද නිරවුල් කර නොතිබුණි.

(ආ) සංස්ථාවේ අනුමත කාර්ය මණ්ඩලයට අනුව තනතුරු 41ක පුරප්පාඩු 271 ක් සහ
 තනතුරු 34 කට අදාළ තෘතීය මට්ටමේ, ද්විතීය මට්ටමේ සහ ප්‍රාථමික මට්ටමේ
 පිළිවෙලින් නිලධාරීන් 60 ක්, 57 ක් සහ 67 ක් ලෙස අතිරික්ත සේවකයින් සංඛ්‍යාවක්
 පැවතුණි.

(ඇ) වර්ෂ 2 න් 10 න් අතර කාලයට අදාළ රු.12,006,507 ක ලැබිය යුතු අනෙකුත් ආදායම්
 ගණ 7 ක් අයකර ගැනීමට සමාලෝචිත වර්ෂයේදීද කටයුතු කර නොතිබුණි.

- (ඇ) මූල්‍ය ප්‍රකාශනවල ඇතුළත් රු.16,755,303 ක් වූ විවිධ ණයගැති ශේෂ තුළ වර්ෂ 2න් 20න් අතර කාලයක සිට ඉදිවියට ගෙන එමින් පවතින රු.6,784,292 ක් වූ ශේෂය නිරවුල් කර ගැනීමට සමාලෝචිත වර්ෂයේදී ද අපොහොසත් වී තිබුණි.
- (ඉ) 2009 න් 2015 න් අතර කාලය තුළදී සංස්ථා සේවයෙන් වෙනත් ආයතන වෙත මුදා හැර නිලධාරීන්ගෙන් ලැබිය යුතු රු. 2,757,890 ක් අයකර ගැනීමට 2022 අගෝස්තු වන විටත් කටයුතු කර නොතිබුණි. වෙනත් ආයතන වෙත මුදාහැර නැවත සංස්ථා සේවයට වාර්තා කළ නිලධාරීන්ගෙන් අයවිය යුතු රු.1,899,146 ක් හා 2021 වර්ෂයේ විශ්‍රාම ගිය නිලධාරීන්ගෙන් අයවිය යුතු රු.118,983 ක් මෙම මුදලට ඇතුළත් වී තිබුණි.
- (ඊ) සංස්ථාවේ අධ්‍යක්ෂ ජනරාල් තනතුර වෙත 2021 ජුනි සිට පැවති මාසික වැටුප වූ රු.93,020 ක් වෙනුවට විධිමත් අනුමැතියකින් තොරව රු. 120,020 ක මාසික වැටුපක් ලබාගෙන සමාලෝචිත වර්ෂයේදී වැටුප් හා හිඟ වැටුප් ලෙස රු.603,900 ක් ගෙවා තිබුණි.
- (උ) සංස්ථාව විසින් ලංකා පුවත් ආයතනයෙහි කොටස් මිලදී ගැනීම සඳහා ජනමාධ්‍ය අමාත්‍යාංශයේ ඉල්ලීමකට අනුව 1993 වර්ෂයේදී රු.1,000,000 ක් ආයෝජනය කර තිබුණු නමුත් 1993 වර්ෂයේ සිට 2021 වර්ෂය දක්වාම කිසිදු ලාභාංශ ආදායමක් ලැබී නොතිබුණි.


 ඩබ්ලිව්.පී.සී. වික්‍රමරත්න
 විගණකාධිපති