

SRI LANKA HANDICRAFTS BOARD
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 31 December 2023

		2023	2022
	Notes	LKR	LKR
Revenue	3	638,443,986	283,623,048
Cost of sales		(263,141,147)	(113,608,044)
Gross profit		375,302,840	170,015,004
Grants received		-	-
Interest on Saving Accounts	4	-	68,432
Other income	5	22,789,643	36,504,933
Administrative expenses	6	(246,902,603)	(218,216,410)
Selling & distribution expenses	7	(19,073,825)	(19,533,586)
Results from operating activities		132,116,055	(31,161,627)
Finance cost	8	(66,752,048)	(67,879,043)
Profit before tax		65,364,007	(99,040,670)
Profit for the year		65,364,007	(99,040,670)

Notes from pages 9 to 28 form an integral part of these financial statements. Figures in brackets indicate deductions.

SRI LANKA HANDICRAFTS BOARD
STATEMENT OF FINANCIAL POSITION
As at 31 December 2023

	Notes	2023 LKR	2022 LKR
Assets			
Non-current assets			
Property, Plant & Equipment	03	733,087,248	777,610,291
Total non-current assets		733,087,248	777,610,291
Current assets			
Inventories	10	531,461,706	483,901,901
Trade and other receivables	11	109,467,271	89,980,444
Cash and cash equivalents	12	59,017,791	53,477,494
Total current assets		699,946,768	627,359,839
Total assets		1,433,034,015	1,404,970,130
Equity and liabilities			
Equity			
Stated capital		69,628,878	69,628,878
Capital reserves		510,806	510,806
Revaluation reserves		454,366,157	454,366,157
Capital grants		107,951,172	107,951,172
Retained earnings		(227,564,056)	(281,916,107)
Total equity		404,892,957	350,540,907
Non-current liabilities			
Retirement benefit obligations	13	59,301,223	57,679,530
Deferred income	14	-	8,824,711
Long term borrowings	15	298,618,543	374,306,377
Total non-current liabilities		357,919,766	440,810,618
Current liabilities			
Trade and other payables	16	519,150,814	456,650,784
Income tax payable	8	20,398,486	21,798,486
Short term borrowings	17	129,310,287	134,183,223
Bank overdrafts	18	1,361,705	986,112
Total current liabilities		670,221,292	613,618,605
Total liabilities		1,028,141,058	1,054,429,223
Total equity and liabilities		1,433,034,015	1,404,970,130

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Mr.E. A. Delilkan
Director Finance(Acting)

The Accounting policies and Notes form an integral part of these Financial Statements. The Board of Directors is responsible for the preparation and presentation of these Financial Statements. The Financial Statements were approved by the Board of Directors and signed on their behalf on ----- at the Board meeting held in Laksala Thummulla, Colombo 07

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Ms.R.K.L.Jagoda
Board Member

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Mr.D.Jeevanadan
Board Member

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Mr.Rushan Marabage
Chairman

Notes from pages 9 to 28 form an integral part of these financial statements. Figures in brackets indicate deductions.

SRI LANKA HANDICRAFTS BOARD
STATEMENT OF CASH FLOWS
For the year ended 31 December 2023

	Notes	2023 LKR	2022 LKR
Cash generated from operations			
Profit before tax		65,364,007	(99,040,670)
Adjustments for:			
Gratuity balance Adj 2020		-	-
Building Development Adj.2020			
Retirement benefit obligations		8,401,558	2,827,910
Interest expenses		66,457,232	67,703,833
Depreciation		26,766,077	26,475,424
Interest On saving Accounts			(68,432)
Amortization of capital expenditure costs		19,303,925	25,590,180
Prior Year Adjustment		(11,011,956)	1,141,993
Grants amortised		(8,824,711)	(15,340,000)
		166,456,132	9,290,238
Changes in working capital			
Inventories		(47,559,805)	61,364,049
Trade and other receivables		(19,486,827)	16,957,599
Trade and other payables With Tax		66,139,344	(25,623,168)
Cash generated from operations		165,548,844	61,988,718
VRS paid			
Gratuity paid		(6,779,865)	(2,073,840)
Interest paid		(71,496,545)	(67,703,833)
Net cash generated from operating activities		87,272,435	(7,788,955)
Cash flows from investing activities			
Interest On saving Accounts			68,432
Purchases of property, plant & equipment		(1,546,963)	(79,978)
Net cash used in investing activities		(1,546,963)	(11,546)
Cash flows from financing activities			
Long/short term loans obtained		(75,687,835)	26,030,434
Loan repayments		(4,872,934)	(2,542,587)
Net cash used in financing activities		(80,560,769)	23,487,847
Net increase/(decrease) in cash and cash equivalents		5,164,703	15,687,347
Cash and cash equivalents at the beginning of the year		52,491,382	36,804,035
Cash and cash equivalents at the end of the year		57,656,085	52,491,382
Bank overdrafts	18	(1,361,705)	(986,112)
Cash in hand and at bank	12	59,017,791	53,477,494
		57,656,086	52,491,382

Notes from pages 9 to 28 form an integral part of these financial statements. Figures in brackets indicate deductions.

Unaudited Financial statement 2023

SRI LANKA HANDICRAFTS BOARD
STATEMENT OF CHANGES IN EQUITY
For the year ended 31 December 2023

	Stated capital	Capital reserves	Revaluation reserves	Capital grants	Retained earnings	Total equity
	LKR	LKR	LKR	LKR	LKR	LKR
Balance as at 1 January 2022	69,628,878	510,806	454,366,157	107,951,172	(184,017,430)	448,439,583
Adjustments to prior year errors		-	-	-	1,141,993	1,141,993
Profit for the year					(99,040,670)	(99,040,670)
Balance as at 31 December 2022	69,628,878	510,806	454,366,157	107,951,172	(281,916,107)	350,540,906
Adjustments to prior year errors					(11,011,956)	(11,011,956)
Profit for the year	-	-	-		65,364,007	65,364,007
Balance as at 31 December 2023	69,628,878	510,806	454,366,157	107,951,172	(227,564,056)	404,892,957

Notes from pages 9 to 28 form an integral part of these financial statements. Figures in brackets indicate deductions.

SRI LANKA HANDICRAFTS BOARD
NOTES TO THE FINANCIAL STATEMENTS

09. Property, plant and equipment

	Notes	2023 LKR	2022 LKR							
Freehold assets	9.1	604,951,409	630,170,525							
Building development costs	9.2	128,135,839	147,439,764							
		733,087,248	777,610,289							
9.1 Freehold assets										
		Land	Buildings	Plant & machinery	Furniture fittings & office equipment	Computer equipment	Articles	Software	Capital work in progress	Total
		LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR	LKR
Cost or valuation										
Balance at 1 January 2022		380,788,639	248,797,761	100,907,491	60,179,729	23,219,066	33,431,623	10,193,250	45,451,390	902,968,949
Adjustments			(666,662)							(666,662)
Additions				122,500	-	560,990	63,150	-	-	746,640
Disposals										-
Balance at 31 December 2022		380,788,639	248,131,099	101,029,991	60,179,729	23,780,056	33,494,773	10,193,250	45,451,390	903,048,927
Adjustments										-
Additions		-	-	290,273	-	1,114,840	141,850	-	-	1,546,963
Balance at 31 December 2023		380,788,639	248,131,099	101,320,264	60,179,729	24,894,896	33,636,623	10,193,250	45,451,390	904,595,890
Depreciation										
Balance at 1 January 2022			52,458,185	83,306,401	52,505,798	21,350,182	26,589,162	10,193,250	-	246,402,978
Adjustments										-
Charge for the year		-	6,203,277	10,098,370	6,017,973	809,319	3,346,485	-		26,475,424
Balance at 31 December 2022			58,661,462	93,404,771	58,523,771	22,159,501	29,935,647	10,193,250		272,878,402
Charge for the year		-	6,203,277	10,121,990	6,017,973	1,066,020	3,356,818	-		26,766,079
Balance at 31 December 2023		-	64,864,739	103,526,761	64,541,744	23,225,521	33,292,465	10,193,250	-	299,644,481
Carrying amounts										
At 31 December 2022		380,788,639	189,469,637	7,625,220	1,655,958	1,620,555	3,559,126	-	45,451,390	630,170,525
At 31 December 2023		380,788,639	183,266,360	(2,206,497)	(4,362,015)	1,669,375	344,158	-	45,451,390	604,951,409
9.2 Building development costs										
		2023	2022							
		LKR	LKR							
Cost or deemed cost										
Balance at 1 January additional		386,954,261	386,954,261							
*Adjusted										
Balance at 31 December		386,954,261	386,954,261							
Amortisation										
Balance at 1 January		239,514,500	213,924,317							
Charge for the year		19,303,925	25,590,185							
*Adjusted										
Balance at 31 December		258,818,425	239,514,502							
Carrying amounts as at 31st		128,135,839	147,439,764							

SRI LANKA HANDICRAFTS BOARD
NOTES TO THE FINANCIAL STATEMENTS

9.2 Building development costs (contd.)

Amortisation

Site	Year	Cost incurred	Rate % @ 2 decimal	Cumulative amortisation balance at 01 January 2023	Amortised during 2023	Cumulative amortisation balance at 31 Dec 2022	Carrying amounts of building development cost at 31 Dec 2023
Museum	2013	172,847,765					
Museum	2014	1,881,295					
Museum	2015	389,177					
Total		175,118,237	5.77%	94,152,627	10,101,214	104,253,841	70,864,396
Battaramulla	2013	117,704,905					
Battaramulla	2014	7,113,772					
Battaramulla	2015	2,744,208					
Total		127,562,885	5.77%	71,122,995	7,762,239	78,885,233	55,683,652
Pinnawala	2013	10,086,000	10.00%	10,086,000		10,086,000	-
Wagolla	2014	810,485	10.00%	729,438	81,048	810,485	-
Peradeniya	2013	31,657,965					
Peradeniya	2014	8,968,352					
Peradeniya	2015	677,222					
Total		41,303,539	10.00%	40,271,260	1,032,280	41,303,539	-
Welipanna	2013	10,269,019	10.00%	10,269,019		10,269,019	-
Race course	2013	1,113,613	10.00%	1,113,613		1,113,613	-
Katunayake	2013	1,060,004	10.00%	1,060,004		1,060,004	-
Unawatuna	2013	1,000,004	10.00%	1,000,004		1,000,004	-
K-Zone	2013	8,353,071	10.00%	8,353,071		8,353,071	-
Thunmulla		769,766	10.00%	615,830	76,980	692,810	76,957
kandy	2019	1,993,423					
Adjusted	2020	508,213					
		2,501,636	10.00%	740,639	250,164	990,803	1,510,833
Grand total		386,954,259		239,514,500	19,303,925	258,818,421	128,135,837

NOTES TO THE FINANCIAL STATEMENTS -LAKSALA

NOTE 10-STOCKS	2023	2022
	Rs.	Rs.
Showroom Trading first Quality stocks	360,823,549	328,862,842
Second Quality Damages Stocks	170,245,862	154,646,764
Raw Material & Finished Goods	Note 10.1	392,295
	531,461,706	483,901,901

Note 10.1

Raw material & finished Goods are related to items manufactured for custom made direct orders.

10. Inventories

Showroom Trading first Quality

Fort	19,242,739	14,118,745
kandy	13,360,608	8,133,515
Galle	26,524,809	21,330,306
Battaramulla	14,606,276	12,994,202
Thummulla	146,328,887	79,979,630
Katubadda	7,104,658	4,266,922
Katunayaka	17,690,770	9,006,089
Museum	37,602,538	99,777,436
Welipenna 1	60,761	60,761
Nuwara Eliya	2,980,166	3,383,748
Peradeniya	33,101,461	26,274,568
Pinnawala	8,931,950	5,249,156
Main Warehouse-Katubedda	15,084,262	12,224,667
Havlock/Norris Canal w/house	(942,308)	1,309,119
Intransit	8,225,663	11,014,318
Super brand	3,420	3,420
Sala Globale Village	1,168,087	10,359,040
Display/Antique Items -Laksala Museum	4,984,780	4,984,780
Special Order Warehouse	183,941	46,674
Exhibition -Foreign	464,256	464,256
SHORTAGES	4,022,400	3,425,875
Consumer Consignment(E Commerce)	93,425	455,615
Franchise	-	-
Less-showroom shortages	-	-
	360,823,549	328,862,842

10. Inventories

Second Quality Damages Stocks

Damage & Repair - KATUBEDDA W/H REPAIR ITEMS	1,281,528	1,281,583
Damage & Repair - COLOMBO FORT	87,712	1,092,748
Damage & Repair - THUMMULLA	7,042,889	2,893,261
Damages & Shortages	45,926	189,064
Repair Havlock/Norris Canal w/house	519,312	2,602,507
Damage & Repair	88,067	87,457
Damage & Repair - BATTARAMULLA	182,921	768,805
Damage & Repair - GALLE	509,553	1,720,515
Damage & Repair - KANDY	3,868,180	4,077,012
Damage & Repair - KATUBEDDA	339,742	909,459
Damage & Repair -KATUNAYAKA	824,969	939,484
Damage & Repair - MUSIUM	5,901,074	6,028,011
Damage & Repair - Fort Store	39,784	678,581
Damage & Repair - Race Course Store	147,147	693,486
Damage & Repair - Peradeniya Store	128,266	526,934
Damage & Repair - Pinnawala Store	294,187	869,529
Damage & Repair - Welipenna-23-Store	58,155	627,800
Damage & Repair - Welipenna2-24-Store	64,960	98,696
PROVISION FOR STOCK VARIANCE	12,328,247	12,328,247
Suspence & Non operation stock	108,162,517	108,248,917
Bargain Sale Item	28,330,725	7,984,668
	170,245,862	154,646,764

Note 10.1**Raw Material & Finished Goods**

Raw Material	148,304	148,304
Finished Goods	243,991	243,991
Special Order Warehouse	-	-
	392,295	392,295

NOTE 11-TRADE & OTHER RECEIVABLE

	2023	2022
	Rs:	Rs:
Trade Receivable (Note 11.1)	23,496,825	14,930,358
Other Receivable (Note 11.2)	12,589,262	12,069,562
Deposits & Prepayments (Note 11.3)	73,381,184	62,980,524
	109,467,271	89,980,444

Trade Receivable**Note 11.1**

Trade Debtors	16,138,148	23,562,897
Doubtful Debtors	(9,578,372)	(9,578,372)
Receivable Credit Card	16,937,049	945,833
	23,496,825	14,930,358

Note 11.2**Other Receivable**

Festival Loans	122,250	265,000
Special Advance		
Salary Advance		
Receivable Fixed Deposit Interest		
Contractor turn over tax		
Rent Receivable	11,951,249	11,804,919
FSC Receivable	-	-
VAT Receivable	-	-
NBT Receivables	485,097	-
Other Receivable	30,667	(357)
	12,589,262	12,069,562

Note 11.3**Deposits & Prepayments**

Security Deposit (Parking)	126,022	126,022
Prepayment	5,341,392	4,229,119
Purchase Advance Non Merchandise	44,298,896	35,181,010
Damage or repair stocks		
Retention Money	12,502,564	12,502,564
Refundable Deposit	10,999,214	10,828,714
Widower openage pension scheme	-	-
Receivable Ministry		
Bank Guarantee	113,095	113,095
	73,381,184	62,980,524

Note 12.4**Receivable from related companies**

Amount due from Project	-	-
Amount due from Ape Gama	-	-
Refundable Tender Deposit		
Medical Insurance		
	-	-

NOTE 12- CASH & CASH EQUIVALENTS

	2023 Rs:	2022 Rs:
Cash at bank	54,172,181	52,051,111
Cash in hand	4,845,610	1,426,383
	59,017,791	53,477,494
Cash at bank		
BOC Taprobane - 2026526	12,587,253	7,856,704
P/B First City Section A 046-1003-6-0387264	-	759,895
P/B Kandy - 003-1001-1-1199647	145,015	1,284,967
P/B Galle - 013-1001-9-1924484	855,999	658,460
Cash at Bank - N'Eliya (134-1001-5-2083305)	8,234,374	5,820,201
BOC Corporate - 2026591	96,743	5,145,183
P/B Thimbirigasyaya - 086-1001-4-1189760	2,221,586	1,716,034
P/B Battaramulla - 208-1001-2-0387264	779,727	1,242,315
P/B International div. - 004-1001-7-0210930	96,291	96,291
BOC Taprobane - 2026716	1,579,879	5,923,832
P/B Katunayaka - 004-1001-1-0210872	326,421	288,619
P/B First City - 046-1001-3-0000646	29,567	29,567
P/B First City - 046-1001-8-0000644	25,000	25,000
P/B - Molagoda	27,593	27,593
BOC Taprobane \$ - 72065536	18,936,211	13,140,879
P/B First City - 046-1001-5-0000645	119,950	25,000
P/B First City - 046-1001-7-0000649	25,000	25,000
P/B Moragalle - 084-1001-0-1864127	267,479	267,479
P/B -Benevolant Fund (046-1001-7-0387311)	5,023,891	5,023,891
P/B Project Katubedda (7002)	188,904	188,904
P/B Keselwatta (7002)	135,579	135,579
P/B Saving account katubedda	2,318,304	2,318,304
BOC Corporate 2758815	51,414	51,414
	54,172,181	52,051,111
Cash in hand		
Fort	266,658	31,375
Kandy	72,880	6,500
Galle	506,030	68,370
Nuwara Eliya	-	3,936
Katunayaka	56,651	55,332
Thummulla	2,583,529	690,928
Battaramulla	167,846	16,570
Katubadda	161,968	45,090
Welipanna 1	-	-
Museum	-	-
Pinnawala	63,260	14,440
Peradeniya	669,430	189,899
Petty Cash Imprest	237,349	238,943
Coin Imprest	60,000	65,000
Guid Comm .Imprest	9	-
	4,845,610	1,426,383

	2023 Rs:	2022 Rs:
Note - Previous year correction		
Opening balance	(123,399,006)	(124,540,999)
EPF Arrears	-	-
ETF Arrears	-	-
Gratuity Provision for previous years	-	-
Salary Arrears	-	-
Previous year correction	(11,011,956)	1,141,993
	(134,410,962) #	(123,399,006)

The other reserve includes the residual effect of fundamental errors made in prior period errors.

	2023 Rs:	2022 Rs:
NOTE 13-RETIREMENT BENEFIT OBLIGATIONS		
Opening balance	57,679,530	56,925,460
Gratuity provision for the year	8,401,558	2,827,910
Gratuity paid during the year	(6,779,865)	(2,073,840)
Plan improvement 2020	-	-
Closing balance	59,301,223	57,679,530

The liability for Retirement benefit obligation under the payment of Gratuity Act. No. 12 of 1983 is a defined benefit plan covering 164 employees of the organization.

	2023 Rs:	2021 Rs:
NOTE 15-Loan obligation		
Opening balance	503,616,664	477,586,230
Loan obtained during the year	-	177,076,555
Loan paid during the year	(75,687,834)	(151,046,121)
Closing balance	427,928,830	503,616,664
(Less) Payable within one year	129,310,287	129,310,287
Payable after one year	298,618,543 #	374,306,377

	2023 Rs:	2021 Rs:
NOTE -17 SHORT TERM LOAN OBLIGATION		
(Add) Loan payable within one year	129,310,287	129,310,287
Short term loan OP Balance	4,872,936	7,415,524
Loan obtained during the year	22,617,250	17,280,592
Loan paid during the year	(27,490,185)	(19,823,180)
Loan interest payable	#	-
Short term loan	0 #	4,872,936
	129,310,287 #	134,183,223

NOTE 16**Trade & Other Payable**

Trade Payable (Note 16.1)	328,516,134	255,675,927
Other payable (Note 16.2)	114,813,364	112,832,631
Accrued Expenses	75,821,315	88,142,226
	519,150,814 #	456,650,784

NOTE 16.1**Trade Payable**

Gross trade creditors	328,516,134	255,675,927
Supplier advances		
	328,516,134 #	255,675,927

NOTE 16.2**Other Payable**

	2023 Rs:	2022 Rs:
Ministry of T&R Ind.Development	-	-
Ministry Of Rural Industries	2,035,135	2,035,135
Indirect Creditors	41,527,664	37,637,437
Indirect Tax Liabilities	33,121,632	33,121,632
Special Grant 02	25,467,530	25,467,530
Refundable Tender Deposit & Other Deposit	3,740,000	5,640,000
Advance purchasing Division	3,932	3,932
Sundry Advance project	389	389
Advanced Received	295,149	232,225
Unidentified receipts	1,378,531	38,376
Direct Tax Liabilities	424,233	384,442
Staff Creditors	1,819,170	3,271,533
Benevolent Fund	5,000,000	5,000,000
	114,813,364	112,832,631

NOTE 08

income Tax Liability	20,398,486	21,798,486
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NOTE 18**Bank Overdrafts**

	2023 Rs:	2022 Rs:
BOC Taprobane - 2026526	-	-
P/B First City Section A 046-1003-6-0387264	1,361,705	-
P/B Kandy - 003-1001-1-1199647	-	-
P/B Galle - 013-1001-9-1924484	-	-
Cash at Bank - N'Elia	-	-
BOC Corporate - 2026591	-	-
P/B Thimbirigasyaya - 086-1001-4-1189760	-	-
P/B Battaramulla - 208-1001-2-0387264	-	-
P/B International div. - 004-1001-7-0210930	-	-
BOC Taprobane - 2026716	-	-
P/B Katunayaka - 004-1001-1-0210872	-	-
P/B First City - 046-1001-3-0000646	-	-
P/B First City - 046-1001-8-0000644	-	-
P/B - Molagoda	-	-
BOC Taprobane \$ - 72065536	-	-
P/B First City - 046-1001-5-0000645	-	-
P/B First City - 046-1001-7-0000649	-	-
P/B Moragalle - 084-1001-0-1864127	-	-
P/B - BENEVOLANT FUND (046-1001-7-0387311)	-	-
P/B Taplace - 004-1001-5-0210870	-	986,112
BOC Corporate- 2758815	-	-
P/B - PROJECT KATUBADDA 7002	-	-
P/B - KESELWATTA (7008)	-	-
CASH AT BANK -P/B SAVING KATUBEDDA	-	-
P/B - BAG CENTRE (046-1001-8-0387264)	-	-
P/B - POLGOLLA	-	-
P/B - KURUNEGALA	-	-
P/B - WARAGODA	-	-
P/B - KATUGASTOTA (450)	-	-
P/B - INTERNATIONAL (874)	-	-

P/B - B'PITIYA

Bank Overdrafts

-	-
1,361,705	# 986,112

The bank overdraft amounting to Rs.1,361,705/= is the balance appearing in the cash book as of yearend.

Unaudited Financial statement 2023

SRI LANKA HANDICRAFTS BOARD
NOTES TO THE FINANCIAL STATEMENTS

	Notes	2023	2022
		LKR	LKR
10. Inventories			
Showroom trading first quality finished goods		360,823,549	328,862,842
Second quality finished goods		170,245,862	154,646,764
Raw materials and work in progress	10.1	392,295	392,295
		531,461,706	483,901,901

10.1 Raw materials and work in progress

Raw materials and work in progress consist of items manufactured for custom made direct orders.

	Notes	2023	2022
		LKR	LKR
11. Trade and other receivables			
Trade receivables	11.1	23,496,825	14,930,358
Other receivables	11.2	12,589,262	12,069,562
Deposits and prepayments	11.3	73,381,184	62,980,524
		109,467,271	89,980,444
11.1 Trade receivables			
Trade Debtors		16,138,148	23,562,897
Doubtful Debtors	11.4	(9,578,372)	(9,578,372)
Receivable Credit Card		16,937,049	945,833
		23,496,825	14,930,358
11.2 Other receivables			
Staff loans		122,250	265,000
Rent receivable		11,951,249	11,804,919
ESC receivable		-	-
VAT receivable		-	-
NBT receivable		485,097	
Miscellaneous Receivable		30,667	(357)
Receivables from voucher sales		-	-
		12,589,262	12,069,562
11.3 Deposits and prepayments			
Security deposits		126,022	126,022
Prepayments		5,341,392	4,229,119
Advances paid		44,298,896	35,181,010
Retention money		12,502,564	12,502,564
Refundable deposit		10,999,214	10,828,714
Guarantee receivables		113,095	113,095
		73,381,184	62,980,524

11.4 Doubtful Debtors

In the year 2018 provision had been passed for Rs.9,578,372 /=-in relation to the old balances

SRI LANKA HANDICRAFTS BOARD
NOTES TO THE FINANCIAL STATEMENTS

	2023	2022
	LKR	LKR
12. Cash and cash equivalents		
Cash at bank	54,172,181	52,051,111
Cash in hand	4,845,610	1,426,383
	59,017,791	53,477,494
Other components in revenue reserve		
Opening balance	(123,399,006)	(124,540,999)
Salary arrears	-	-
Previous year revision	(11,011,956)	1,141,993
	(134,410,962)	(123,399,006)

Other components in revenue reserve includes amendments related to prior periods which were retrospectively

	2023	2022
	LKR	LKR
13. Retirement benefit obligations		
Opening balance	57,679,530	56,925,460
Gratuity provision for the year	8,401,558	2,827,910
Gratuity paid during the year	(6,779,865)	(2,073,840)
Gratuity balance Adj		
Closing balance	59,301,223	57,679,530

The liability for retirement benefit obligation under the payment of Gratuity Act. No. 12 of 1983 is a defined benefit plan covering 108 employees of the organization.

SRI LANKA HANDICRAFTS BOARD
NOTES TO THE FINANCIAL STATEMENTS

14. Deferred income

Description of the grant

	Year	Amortisation rate	Original grant received	Unamortised balance as at 31 December 2022	Amortised amount during 2023	Unamortised balance as at 31 December 2023
Economic Development	2012	10%	100,000,000			
Ministry of Trade and Commerce	2013	10%	36,000,000			-
Budget allocation	2013	10%	10,224,643			-
Budget allocation	2013	10%	42,109,637	4,210,962	4,210,962	-
Budget allocation	2013	10%	11,099,920			-
Budget allocation	2013	10%	7,828,426			-
Economic Development	2014	10%	35,000,000	3,500,000	3,500,000	-
Budget allocation	2014	10%	11,137,374	1,113,749	1,113,749	-
Total			253,400,000	8,824,711	8,824,711	-

SRI LANKA HANDICRAFTS BOARD
NOTES TO THE FINANCIAL STATEMENTS

	2023	2022
	LKR	LKR
15. Long term borrowings		
Opening balance	503,616,664	477,586,230
Loan obtained during the year	-	177,076,555
Loan paid during the year	(75,687,834)	(151,046,121)
Closing balance	427,928,830	503,616,664
(Less) Payable within one year	(129,310,287)	(129,310,287)
Long term loan obligations	298,618,543	374,306,377

15.1 Bank of Ceylon – Loan Balance Rs.332.6 Mn as at end 2023

Initially loans were taken within the periods of 2012 to 2018 for approximately Rs.950 Mn for working capital requirements by mortgaging the Fort building. While having upgraded the showrooms with the loans taken, Laksala found a substantial growth in revenue to service the loans. Eventually having settled the capital loan amounts & reducing the Bank of Ceylon loans from year 2013 to 2019 to Rs.273Mn. But due to the economic situation in the country Laksala was not able to settle the capital and the interest from year 2020 to 2022. Therefore as provided by the Central bank of SL many moratoriums' were taken in 2020 and 2022 making the total outstanding BOC loans to Rs.332.6Mn.

15.2 During the financial year 2022 six additional moratoriums were provided for the existing 3 loans.

2021 BOC loan balance	Rs.306 Mn
2022 BOC interest & capital	Rs. 26.6 Mn
Total BOC loan balance	Rs.332.6 Mn

15.3 Regional Development Bank – Rs.200 Mn

Rs.200 Mn facility was obtained from the Rural Development Bank Kelaniya branch in the year 2013 to meet urgent working capital requirements. No security was offered by Laksala as the General Treasury has arranged the loan facility through the bank. In the year 2021 due to the financial situation arised as a result of COVID-19 the interest was capitalized for Rs.12.9Mn which laksala could not pay.

SRI LANKA HANDICRAFTS BOARD
NOTES TO THE FINANCIAL STATEMENTS

	2023	2022
	LKR	LKR
16. Trade and other payables		
Trade payables	328,516,134	255,675,927
Other payables	114,813,364	112,832,631
Accrued expenses	75,821,315	88,142,226
	519,150,814	456,650,784
17. Short term borrowings		
Current portion of the long term loan obligations	129,310,287	129,310,287
Short term loan	0	2,330,348
	129,310,287	131,640,635
18. Bank overdrafts		
Bank overdrafts	1,361,705	986,112

The bank overdraft amounting to Rs.1,361,705.00 (2021: Rs.986,112.00) is the balance appearing in the cash book as of the year end. With the restructuring of the BOC loans in the financial year an approval was provided by the bank for an overdraft facility of Rs.15 Mn.

SRI LANKA HANDICRAFTS BOARD NOTES TO THE FINANCIAL STATEMENTS

19. Contingent Liabilities and Commitments

Pending litigations against the board:

Court No.	Case filed on:	Case filed by	Nature of the case	Current status
DMR/0280/13	13-Jul-15	Kotte Municipal Council	Litigation filed in the District Court by the Kotte Municipal Council against Laksala for breaching of contract for fixing of solar panels.	Decision was given to pay Rs.4,020,000 along with interest to Kotte Municipal Council. However, Laksala has filed an appeal on this case. As the court decision was given, a similar amount was provided as a payable as of 31 December 2023.
DMR/2255/16	9-May-16	Dimo Pvt Ltd	Litigation filed on District court by Dimo against Laksala for breaching of contract due to non payment of balance dues.	Decision still pending and no probable commitment prevails as at 31st December 2023
138/2018/MR	8-Mar-18	JAT Holdings Pvt Ltd	Litigation filed in Colombo commercial High Court with regard to a contract taken by Laksala from Tourist Board and sub contracted to JAT Holdings & a payment pending of Rs.8,184,683.49	Attorney general Department has submitted objections on behalf of Laksala (SLHB).
139/2018/MR	10-Apr-18	JAT Holdings Pvt Ltd	Laksala has signed an agreement with the Ministry of Justice to renovate the Arbitration centre in the 22nd floor of the World Trade Centre. Laksala had sub contracted this to JAT Holding and the job has been completed. But Ministry of justice had not settled the balance amounts to pay to JAT Holdings. Therefore JAT Holdings have filed a case in the Colombo High Court against Laksala for not settling a sum of Rs.32,256,980	Attorney general Department has submitted objections on behalf of Laksala (SLHB).

Internal inquiries

Internal inquiries were held against two senior officers of Sri Lanka Handicrafts Board who have been interdicted in the year 2015. And the decision of the Board of Directors is pending

SRI LANKA HANDICRAFTS BOARD
NOTES TO THE FINANCIAL STATEMENTS

3. Revenue	2023	2022
	LKR	LKR
Showroom sales		
Thummulla	314,267,906	123,515,057
Museum	-	18,066,992
Galle	55,717,125	22,808,891
Peradeniya	74,948,850	17,655,278
Katunayaka	55,675,298	32,888,767
Fort	25,486,840	10,614,864
Welipenna - 1	-	7,922,129
Battaramulla	19,475,261	9,514,277
Kandy	26,630,066	10,732,566
Katubadda	15,490,529	7,929,004
Pinnawala	20,426,728	5,873,549
Nuwara Eliya	3,605,652	1,530,948
Total showroom sales	611,724,254	269,052,322
Foreign Sales-Sala Global Village	10,733,019	
Direct/custom made orders	15,986,714	14,570,726
	638,443,986	283,623,048
Nation building tax (NBT)	-	-
	638,443,986	283,623,048

4. Investments

Interest on saving account	-	68,432
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5. Other income

	2023	2022
	LKR	LKR
Rental income	12,214,932	20,174,168
Grant Amortization Income	8,824,711	15,340,003
Sponser ship	1,750,000	-
Circuit bungalow reservation	-	-
Foreign exchange gain	-	990,762
	22,789,643	36,504,933

SRI LANKA HANDICRAFTS BOARD
NOTES TO THE FINANCIAL STATEMENTS

6. Administrative expenses	Note	2023 LKR	2022 LKR
Salaries & Allowance *		67,915,828	71,541,865
Incentive		4,377,405	-
E.P.F. & E.T.F.		8,207,898	9,199,595
Gratuity		2,401,558	2,827,910
Transport Allowance		9,838,635	9,524,741
Directors Fees & Board Meeting Expenses		641,904	454,625
Audit Fees/Professional Fees		975,000	900,000
Legal Fees		602,500	264,500
Security Charges		10,815,282	9,157,393
Rent & Rates *		21,869,905	19,679,069
Electricity		11,331,454	7,624,906
Deprerciation		26,766,077	26,475,424
Building Development Amorzization-Exp		19,303,925	25,590,180
Cleaning Services		7,084,036	6,039,163
Other Staff Cost *	6.1	13,826,443	7,210,644
Other Operational Cost *	6.2	34,784,353	21,726,395
		246,902,603	218,216,410
Subnote 6.1			
Included under other ataff cost *		2023 LKR	2022 LKR
Overtime		4,401,033	1,879,207
Staff Welfare		5,225,267	3,000,638
Cash Security Interest		196,686	206,347
Staff Training		1,505,070	53,200
Medical Expenses		1,868,589	2,071,252
VRS		-	-
		13,826,443	7,210,644

* The increase in salaries & allowances expenses of Rs,5 Mn when compared with year 2021 was due to the Rs.5000 salary increment done as per the Treasury circular No EST/5/4/24(XL) dated 13-01-2022.

* The increase in rent & rates expenses are depicted approximately by Rs.7 Mn in the year 2022 compared with year 2021.this has been due to the Concessions provided by Air port Aviation & canovin showroom rents in the year 2021.also in the year 2022 the Air port Aviation katunayaka rent expenses increased due to the increase in Doller rates.

SRI LANKA HANDICRAFTS BOARD
NOTES TO THE FINANCIAL STATEMENTS

Subnote 6.2	2023	2022
Included under other operation cost *	LKR	LKR
Consultancy Fees	-	-
W.H.T.	-	-
SSCL tax Expences	1,426,092	989,444
Advertisement	680,475	445,973
Printing & Stationery	3,797,019	2,083,958
News Papers & Periodicals	200	-
Postage/Tele/Telex	8,658,164	9,012,214
Fuel & Lubricants	1,540,225	1,936,575
Stock Verification	218,270	20,460
Trade Licence Fees	457,488	479,620
Computer Expenses	1,088,485	138,057
Insurance	163,828	138,980
Water Bill	1,453,994	413,000
Rep & Maint - Building	3,312,151	990,980
Rep & Maint - Machinery	1,328,348	1,617,899
Vehicle Rental Charges	4,301,850	768,392
Translation Fess	141,529	49,150
Membership Fees	4,880	-
Concession Fees	6,204,557	2,641,668
Opening Ceromany Expenses	-	-
Other Expences	-	-
Funeral Expenses	-	-
Stamp Fees	6,800	25
	34,784,353	21,726,395

SRI LANKA HANDICRAFTS BOARD
NOTES TO THE FINANCIAL STATEMENTS

7. Selling & distribution expenses	Nots	2023	2022
		LKR	LKR
Guide Commission		637,813	8,708,059
Credit card Commission		-	3,332,395
Packing Materials Locals		4,227,403	1,929,021
Business Promotion		3,386,068	1,279,581
Rep.& Main.Purchase Goods		419,880	143,763
Exhibition and Trade Fair		7,681,447	2,156,125
Travelling Expenses		2,645,422	1,897,211
Registration Fees		3,400	3,000
Valuation Expenses		16,620	10,000
Insurance & Freight Charges		52,027	74,431
Special Order Expenses		-	-
		19,073,825	19,533,586
		2023	2022
		LKR	LKR
8. Finance costs			
Bank charges		294,816	175,210
Overdraft interest		-	-
Loan interest -Boc *		47,922,887	48,800,009
-Rdb		18,534,346	18,903,824
		66,752,048	67,879,043

* Loan interest was charged only for 3 main loans which was available in the beginning of year 2021.due to providing monotoriums during the pandemic period.the loan interest was effected along with the monotorium loan interest in the year 2022.which resulted in the increase of interest expenses in 2022 compared to year 2021.

SRI LANKA HANDICRAFTS BOARD
P & L DETAIL NOTE
2023

LAKSALA BRANCHES SALES		2023	2022
		LKR	LKR
40100-02-00	LOCAL SALES - BATTARAMULLA	19,475,261	9,514,277
40100-03-00	LOCAL SALES - GALLE	55,717,125	22,808,891
40100-04-00	LOCAL SALES - KANDY	26,630,066	10,732,566
40100-05-00	LOCAL SALES - KATUBADDA	15,490,529	7,929,004
40100-06-00	LOCAL SALES - KATUNAYAKA	55,675,298	32,888,767
40100-13-00	LOCAL SALES - FORT	25,486,840	10,614,864
40100-14-00	LOCAL SALES - THUMMULLA	314,267,906	123,515,057
40100-16-00	LOCAL SALES - RACE COURSE	-	-
40100-11-00	LOCAL SALES - NUWARA ELIYA	3,605,652	1,530,948
40100-20-00	LOCAL SALES - MUSEUM	-	18,066,992
40100-23-00	LOCAL SALES - WELIPENNA 01	-	7,922,129
40100-24-00	LOCAL SALES - WELIPENNA 02	-	-
40100-27-00	LOCAL SALES - PINNAWALA	20,426,728	5,873,549
40100-39-00	LOCAL SALES - PINNAWALA ZOO	-	5,873,549
40100-32-00	LOCAL SALES - PERADENIYA	74,948,850	17,655,278
40100-36-00	LOCAL SALES SUPPER BRAND	-	-
40100-46-00	FORIGN SALES - SALA GLOBAL VILLAGE	10,733,019	-
42610-26-00	LOCAL SALES - PROJECT	-	-
40100-07-00	LOCAL SALES - KURUNAGALLA	-	-
40100-08-00	LOCAL SALES - Exhibition - Foreign	-	5,042,435
40100-09-00	LOCAL SALES - NEW DESIGN	-	-
40100-10-00	LOCAL SALES - MORACALLE	-	-
40100-12-00	LOCAL SALES - POLGOLLA	-	-
40100-25-00	LOCAL SALES - E-COMMERCES	-	-
41610-22-00	SALES - LOCAL	-	-
40200-40-00	SEASONAL DISCOUNTED SALES 2016	-	-
40100-45-00	ONLINE SALES (Institutional Sales)	106,111	111,384
40100-48-00	SALES - FOREIGN	-	-
41810-00-00	LOCAL SALES - special orders income	15,880,603	9,366,553
43301-72-00	SPECIAL SALES-SERVICES	-	50,354
40200-73-00	Special Sales- Damaged Items	-	-
40200-02-00	SPECIAL SALES - BATTARAMULLA	-	-
40200-03-00	SPECIAL SALES - GALLE	-	-
40200-04-00	SPECIAL SALES - KANDY	-	-
40200-12-00	SPECIAL SALES - POLGOLLA	-	-
40200-13-00	SPECIAL SALES - FORT	-	-
40200-14-00	SPECIAL SALES - THUMMULLA	-	-
41810-26-00	SERVICES	-	-
42500-26-00	BAG CENTRE INCOME	-	-
42700-18-00	KESELWATTA INCOME	-	-
42900-33-00	Exhibition and Trade Fair Sales - International	-	-
43110-35-00	DIRECT & OTHER SPECIAL SALE	-	-
40180-13-00	FIELD SALES - FORT	-	-
40870-05-00	KATUBEDDA-FOREIGN EXHIBITION SALES	-	-
		15,986,714	14,570,726

Nation building tax (NBT)		638,443,986	283,623,048
		638,443,986	283,623,048

42620-26-00	OTHER INCOME ON SAVING ACCOUNT	-	68,432
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OTHER INCOME

41811-00-00	OTHER INCOME-SUPPER BRAND RENT	-	-
41812-00-00	BARISTA COFFEE LANKA PVT LTD	6,620,669	5,828,513

	Less-Vat	-	6,620,669	-	5,828,513
90040-00-00	RENT INCOME	-		-	
42630-26-00	OTHER INCOME - PROJECT - KATUBADDA	-		37,375	
41814-00-00	RENT INCOME-PALLEKELE	102,500		100,000	
41818-00-00	RENT INCOME - AYANG KAALOO INTERNATIONAL	2,040,000		1,030,230	
41819-00-00	RENT INCOME - BEVERAGES INTERNATIONAL (PVT)LTD	-		880,000	
41820-00-00	RENT INCOME - JEEWALOOKA MEDICARE CENTER	-		600,000	
41821-00-00	RENT INCOME - ARSD ENTERPAISES	-		240,000	
41822-00-00	RENT INCOME - BINA ISSURA GUEST & REST	720,000		480,000	
41610-00-00	OTHER INCOME - Frenchise Royalty fees	-		9,090,000	
41815-00-00	SUPPLIER REGISTRATION	93,000		53,000	
41817-00-00	ASSERT CLEARING A/C	-		-	
40160-00-00	OTHER INCOME -Special Trade fair	1,401,764		-	
41816-00-00	OTHER INCOME MISCELLANIES	1,230,000		1,835,050	
41813-00-00	NON REFUNDABLE TENDER DEPOSITS	-	5,594,264	-	14,345,655
			12,214,932		20,174,168
40400-00-00	SPONSER SHIP		1,750,000		-
90010-00-00	Circuit Resavation	-		-	
41830-00-00	CIRCUIT RESAVETION	-		-	
91000-00-00	Foreign exchange gain/loss				990,762
41831-00-00	GRANT AMORTIZATION INCOME		8,824,711		15,340,003
			21,039,643		36,504,933

LINK NOTE 05

FINANCE COST

63900-00-03	Bank Charges - All	77,286		100,254
65400-00-01	BANK / POSTAGE CHARGES - Administration	30,830		18,715
65400-00-03	POSTAL CHARGES & OTHERS - FINANCE	440		3,100
65400-00-04	BANK / POSTAGE CHARGES - PURCHASING	27,280		7,087
65400-00-07	POSTAL CHARGES & OTHERS - STORS	74,660		6,760
65400-00-08	POSTAL CHARGES & OTHERS- SALES OFFICE	25,220		200
65400-03-00	BANK / POSTAGE CHARGES - GALLE	7,620		7,550
65400-04-00	BANK / POSTAGE CHARGES - KANDY	14,820		10,844
65400-14-00	BANK / POSTAGE CHARGES -THUMMULLA	3,270		2,210
65400-27-00	BANK / POSTAGE CHARGES - PINNAWALA	5,330		3,200
65400-32-00	BANK / POSTAGE CHARGES - PERADENIYA	17,460		10,670
65400-45-00	POSTAL CHARGES & OTHERS - Institutional Sales	-		45
65400-02-00	BANK CHARGES - BATTARAMULLA	250		-
65400-05-00	BANK CHARGES - KATUBEDDA	-		-
65400-07-00	BANK CHARGES - KURUNAGALA	-		-
65400-11-00	BANK CHARGES - N'ELIYA	10,290		4,575
65400-13-00	BANK CHARGES - FORT	-		-
65400-16-00	BANK CHARGES - RACE COURS	-		-
63900-26-00	BANK CHARGES - PROJECT	-		-
65400-20-00	BANK CHARGES - MUSEUM	-		-
65400-23-00	BANK CHARGES - WELIPANNA-1	-		-
65400-26-00	BANK CHARGES - KATUNAYAKA	-		-
65400-26-00	BANK CHARGES	-		-
63900-14-00	BANK CHARGES-Thummulla	-		-
64001-00-03	Financial expenses	-	294,816	175,210
63801-00-00	OVERDRAFT INTEREST	-	-	-
63802-00-00	B O C LOAN INTEREST	47,922,887		48,800,009
63803-00-00	R D B LOAN INTEREST	18,534,346	66,457,232	18,903,824
			66,752,048	67,879,043

LINK NOTE 8

COST OF SALES

50000-02-00	COST OF SALES - BATTARAMULLA	7,792,247		3,993,782
50000-03-00	COST OF SALES - GALLE	22,227,344		8,791,086
50000-04-00	COST OF SALES - KANDY	10,262,135		4,170,650
50000-05-00	COST OF SALES - KATUBEDDA	6,252,814		3,148,485
50000-06-00	COST OF SALES - KATUNAYAKA	21,470,014		7,225,258
50000-13-00	COST OF SALES - COLOMBO FORT	10,358,052		4,189,087
50000-14-00	COST OF SALES - THUMMULLA	127,378,973		52,041,383
50000-20-00	COST OF SALES - MUSEUM	-		9,388,358
50000-11-00	COST OF SALES - NUWARA ELIYA	1,497,068		676,660
50000-27-00	COST OF SALES - PINNAWALA	8,201,259		2,201,093
50000-32-00	COST OF SALES - PERADENIYA	30,202,622		6,851,561
50000-37-00	COST OF SALES - GENERAL	-		131,630
50000-08-00	COST OF SALES - Exhibition -Foreign	-		1,201,797
50000-33-00	COST OF SALES - Special order	11,999,784		6,133,347
50000-45-00	COST OF SALES - Institutional Sales	60,251		52,365
50000-46-00	COST OF SALES - Sala Globale Village	5,393,584		-
50000-48-00	COST OF SALES - FRANCHISE	-		-
50104-26-00	COST OF SALES- Project Direct labour	45,000		31,320
50101-26-00	COST OF SALES - cost of sales	-	45,000	31,320
50000-41-00	COST OF SALES - Special Orders	-	-	-
50023-23-00	COST OF SALES - WELIPENNA 01	-	-	3,380,182
			263,141,147	113,608,044

P & L COST OF SALES

64001-00-06	PAYEE TAX	-		-
90020-00-00	INCOME TAX	-		-
65700-00-00	ESC	-		-
92100-00-00	MINISTRY GRANTS INCOME	-		-

P & L

30101-00-00	MINISTRY GRANTS INCOME FOR APEGAMA	-	-
92101-00-00	MINISTRY GRANTS INCOME FOR APEGAMA	-	-
30805-00-00	SPECIAL GRANT-FINANCE MINISRY	-	-

Direc

Unaudited Financial statement 2023

NOTES TO THE FINANCIAL STATEMENTS -LAKSALA

For Detail

		2022 LKR	2022 LKR
ADMINISTRATION EXPENSES			
60000-00-01	CONTRACT ALLOWANCE - Administration	1,606,631	1,651,562
60000-00-02	CONTRACT ALLOWANCE - Sales Office	-	76,750
60000-00-03	CONTRACT ALLOWANCE - Finance Division	879,876	1,023,976
60000-00-04	CONTRACT ALLOWANCE - Purchasing Division	371,420	299,000
60000-00-06	CONTRACT ALLOWANCE - IT Division	399,000	807,815
60000-00-07	CONTRACT ALLOWANCE - STORES	598,544	866,960
60000-02-00	CONTRACT ALLOWANCE - Baththaramulla	56,370	943,983
60000-03-00	CONTRACT ALLOWANCE - Galle	-	-
60000-04-00	CONTRACT ALLOWANCE - Kandy	495,140	76,950
60000-05-00	CONTRACT ALLOWANCE - Katubadda	926,970	897,933
60000-06-00	CONTRACT ALLOWANCE - Katunayeka	1,795,450	1,582,150
60000-14-00	CONTRACT ALLOWANCE - Thummulla	3,217,504	2,997,075
60000-19-00	CONTRACT ALLOWANCE - Maha Iduruwa	-	113,700
60000-20-00	CONTRACT ALLOWANCE - MUSEUM	448,250	1,601,738
60000-23-00	CONTRACT ALLOWANCE - WELIPANNA-01	-	325,950
60000-27-00	CONTRACT ALLOWANCE - PINNWALA	1,035,750	1,155,550
60000-32-00	CONTRACT ALLOWANCE - Peradeniya	2,043,035	1,964,275
60000-11-00	CONTRACT ALLOWANCE - Nuwaraeliya	740,195	667,000
60050-00-01	CONTRACT ALLOWANCE - Chairman & CEO	895,484	1,038,666
60000-36-00	CONTRACT ALLOWANCE - Tapalace	-	-
		16,014,619	18,091,033
60100-00-01	SALARIES & ALLOWANCE - Administration	7,576,106	8,537,936
60100-00-02	SALARIES & ALLOWANCE - Sales office	3,440,479	2,728,199
60100-00-03	SALARIES & ALLOWANCE - Finance Division	5,872,909	6,086,779
60100-00-04	SALARIES & ALLOWANCE - Purchasing Division	3,082,820	4,617,545
60100-00-05	SALARIES & ALLOWANCE - Audit Department	1,567,610	2,309,852
60100-00-06	SALARIES & ALLOWANCE - IT Division	580,360	-
60100-00-07	SALARIES & ALLOWANCE - Stores	4,355,291	4,930,015
60100-02-00	SALARIES & ALLOWANCE - Baththaramulla	1,250,150	599,210
60100-03-00	SALARIES & ALLOWANCE - Galle	3,780,204	3,766,785
60100-04-00	SALARIES & ALLOWANCE - Kandy	2,531,649	2,999,411
60100-05-00	SALARIES & ALLOWANCE - Katubadda	1,256,600	1,431,596
60100-06-00	SALARIES & ALLOWANCE - Katunayeka	1,775,146	1,984,050
60100-11-00	SALARIES & ALLOWANCE - Nuwaraeliya	587,730	572,542
60100-12-00	SALARIES & ALLOWANCE - Polgolla	596,500	1,006,580
60100-13-00	SALARIES & ALLOWANCE - Colombo Fort	2,348,090	2,327,320
60100-14-00	SALARIES & ALLOWANCE - Thummulla	4,133,692	2,624,676
60100-19-00	SALARIES & ALLOWANCE - Maha Induruwa	639,700	632,500
60100-20-00	SALARIES & ALLOWANCE - Museum	167,640	861,132
60100-23-00	SALARIES & ALLOWANCE - WELIPANNA-1	-	2,165,209
60100-27-00	SALARIES & ALLOWANCE - PINNAWALA	553,220	89,420
60100-32-00	SALARIES & ALLOWANCE - Peradeniya	306,560	105,520
60100-26-00	SALARIES & ALLOWANCE - PROJECT	2,274,860	2,335,080
60100-39-00	SALARIES & ALLOWANCE - PINNAWALA ZOO	-	-
		48,677,315	52,711,357
65100-00-00	SALARY - ARREARS - 2005 ALL	-	-
61050-13-00	LEAVE SALARY - Fort	-	-
64750-00-01	MANPOWER SERVICES - Administration	3,223,895	693,400
64750-29-00	MANPOWER SERVICES - Main Warehouse 2 & Storse katubedda	-	46,075
64750-42-00	MANPOWER SERVICES - Havlock	-	-
		3,223,895	739,475
TOTAL -SALARIES & ALLOWANCE		67,915,828	71,541,865

ADMINISTRATIVE EXPENSES - Note 6

60300-00-01	INCENTIVE -Administration	-	-
60300-00-02	INCENTIVE -Sales Office	428,250	-
60300-00-03	INCENTIVE -Finance Division	-	-
60300-00-04	INCENTIVE -Purchasing Division	-	-
60300-00-05	INCENTIVE -Audit Department	-	-
60300-00-06	INCENTIVE -IT Division	-	-
60300-00-07	INCENTIVE - STORES	-	-
60300-00-09	INCENTIVE -Stock Control Unit	-	-
60300-02-00	INCENTIVE -Baththaramulla	178,256	-
60300-03-00	INCENTIVE -Galle	254,217	-
60300-04-00	INCENTIVE -Kandy	285,252	-
60300-05-00	INCENTIVE -Katubadda	172,675	-
60300-06-00	INCENTIVE -Katunayeka	297,522	-
60300-11-00	INCENTIVE -Nuwaraeliya	-	-
60300-12-00	INCENTIVE -Polgolla	-	-
60300-13-00	INCENTIVE -Fort	212,214	-
60300-14-00	INCENTIVE -Thummulla	1,961,370	-
60300-16-00	INCENTIVE - Racecourse	-	-
60300-19-00	INCENTIVE -Mahaidduuruwa	-	-
60300-20-00	INCENTIVE -Museum	-	-
60300-23-00	INCENTIVE -Welipanna -1	-	-
60300-27-00	INCENTIVE -PINNAWALA	117,381	-
60300-32-00	INCENTIVE -Peradeniya	470,668	-
60300-26-00	INCENTIVE -PROJECT	-	-
60300-39-00	INCENTIVE-Pinnawala ZOO	-	-
60300-07-00	INCENTIVE -Kurunagala	-	-
60300-09-00	INCENTIVE -Mologoda	-	-
60300-10-00	INCENTIVE -Moragalla	-	-
60300-15-00	INCENTIVE -Waragoda	-	-
60300-18-00	INCENTIVE -Project Keselwatta	-	-
60300-24-00	INCENTIVE -WELEPENNA -2	-	-
60300-25-00	INCENTIVE -E-COMMERCES	-	-
		4,377,805	-

60500-00-01	E.P.F.12% & E.T.F.3%-Administration	1,157,269	1,312,013
60500-00-02	E.P.F.12% & E.T.F.3%.-Sales office	471,072	369,742
60500-00-03	E.P.F.12% & E.T.F.3%-Finance Division	894,844	975,345
60500-00-04	E.P.F.12% & E.T.F.3% -Purchasing Division	471,204	616,976
60500-00-05	E.P.F.12% & E.T.F.3%.-Audit Department	196,142	303,727
60500-00-06	E.P.F.12% & E.T.F.3%-IT Division	129,654	112,147
60500-00-07	E.P.F.12% & E.T.F.3% - STORES	634,005	778,236
60500-02-00	E.P.F.12% & E.T.F.3%.-Baththaramulla	244,151	188,832
60500-03-00	E.P.F.12% & E.T.F.3%.-Galle	513,853	511,893
60500-04-00	E.P.F.12% & E.T.F.3%.-Kandy	409,018	388,151
60500-05-00	E.P.F.12% & E.T.F.3%.-Katubadda	291,536	331,300
60500-11-00	E.P.F.12% & E.T.F.3%.-Nuwaraeliya	179,957	170,658
60500-06-00	E.P.F.12% & E.T.F.3%.-Katunayeka	471,376	452,210
60500-12-00	E.P.F.12% & E.T.F.3%.-Polgolla	80,475	135,987
60500-13-00	E.P.F.12% & E.T.F.3%.-Colombo Fort	317,330	313,098
60500-14-00	E.P.F.12% & E.T.F.3%.-Thummulla	938,472	749,183
60500-16-00	E.P.F.12% & E.T.F.3%.-RACE COURCE	-	-
60500-19-00	E.P.F.12% & E.T.F.3%.-Maha Induruwa	86,955	94,643
60500-20-00	E.P.F.12% & E.T.F.3%.- MUSEUM	79,634	306,603
60500-23-00	E.P.F.12% & E.T.F.3% - WELIPANNA 1	-	336,174
60500-27-00	E.P.F.12% & E.T.F.3%- PINNAWALA	216,710	173,898
60500-32-00	E.P.F.12% & E.T.F.3% - Peradeniya	277,517	264,517
60500-26-00	E.P.F.12% & E.T.F.3%- PROJECT	306,726	314,262
60500-39-00	E.P.F.12% & E.T.F.3% - PINNAWALA ZOO	-	-
60500-07-00	E.P.F.12% & E.T.F.3%.-Kurunagala	-	-
60500-09-00	E.P.F.12% & E.T.F.3%.-Mologoda	-	-
60500-10-00	E.P.F.12% & E.T.F.3%.-Moragalla	-	-
60500-15-00	E.P.F.12% & E.T.F.3%.-Waragoda	-	-
60500-18-00	E.P.F.12% & E.T.F.3%.-Project Keselwatta	-	-
60500-24-00	E.P.F.12% & E.T.F.3% - WELEPENNA 2	-	-
60500-25-00	E.P.F.12% & E.T.F.3%.-E-COMMERCES	-	-
60500-45-00	E.P.F.12% & E.T.F.3% - Institutional Sales	-	-
60525-20-00	E.P.F.12% & E.T.F.3%-Museum	-	-

60500-00-00	NON RECURING EXTRA ORDINARY EXPENSES/EPF	-	-
		8,367,898	9,199,595
60600-00-01	GRATUITY-Administration	8,401,558	2,827,910
60600-00-03	GRATUITY-Finance Division	-	-
60600-00-04	GRATUITY-Purchasing Division	-	-
60600-00-06	GRATUITY-IT Division	-	-
		8,401,558	2,827,910
60900-00-01	TRANSPORT ALLOWANCE-Administration	1,900,760	2,301,916
60900-00-02	TRANSPORT ALLOWANCE-Sales office division	815,750	713,250
60900-00-03	TRANSPORT ALLOWANCE-Finance Division	1,237,250	1,081,375
60900-00-04	TRANSPORT ALLOWANCE-Purchasing Division	436,250	385,750
60900-00-05	TRANSPORT ALLOWANCE-Audit Department	213,000	190,000
60900-00-06	TRANSPORT ALLOWANCE-IT Division	393,000	361,500
60900-00-07	TRANSPORT ALLOWANCE-Stores	672,000	615,750
60900-02-00	TRANSPORT ALLOWANCE-Baththaramulla	216,750	278,250
60900-03-00	TRANSPORT ALLOWANCE-Galle	454,750	287,250
60900-04-00	TRANSPORT ALLOWANCE-Kandy	355,500	228,750
60900-05-00	TRANSPORT ALLOWANCE-Katubadda	411,500	303,250
60900-06-00	TRANSPORT ALLOWANCE-Katunavela	431,750	379,500
60900-12-00	TRANSPORT ALLOWANCE-Poigoda	58,250	48,250
60900-13-00	TRANSPORT ALLOWANCE-Colombo Fort	403,000	267,250
60900-14-00	TRANSPORT ALLOWANCE-Thammulla	958,250	694,200
60900-16-00	TRANSPORT ALLOWANCE-RACE COURSE	-	-
60900-19-00	TRANSPORT ALLOWANCE-Maha Induruwa	58,750	45,500
60900-20-00	TRANSPORT ALLOWANCE-Museum	167,000	546,000
60900-23-00	TRANSPORT ALLOWANCE-WELIPANNA 1	-	214,500
60900-27-00	TRANSPORT ALLOWANCE-Pinnawala	236,250	214,000
60900-32-00	TRANSPORT ALLOWANCE-peradeniya	137,625	180,500
60900-18-00	TRANSPORT ALLOWANCE-KESELWATTA	-	-
60900-26-00	TRANSPORT ALLOWANCE-PROJECT	221,250	148,250
60900-39-00	TRANSPORT ALLOWANCE- Pinnawala ZOO	-	-
60900-07-00	TRANSPORT ALLOWANCE-Kurunagala	-	-
60900-11-00	TRANSPORT ALLOWANCE-Nuwaraeliya	60,000	39,750
60900-24-00	TRANSPORT ALLOWANCE-WELEPENNA 2	-	-
60900-25-00	TRANSPORT ALLOWANCE-E-COMMERCES	-	-
60900-45-00	TRANSPORT ALLOWANCE-Institutional Sales	-	-
60950-00-00	TRASPORT CONTROL	-	-
		9,838,635	9,524,741

VE EXPENSES Note 06

61101-00-01	DIRECTOR FEES	567,000	373,000
61102-00-01	BOARD MEETING - EXPENSES	74,904	81,625
		641,904	454,625
65801-00-00	AUDIT FEES	975,000	900,000
63850-00-00	LEAGLE FEES	602,500	264,500
61901-00-00	Municipal council -kotte	-	-
61300-00-01	SECURITY - Administration	-	-
61300-02-00	SECURITY - Baththaramulla	910,036	793,504
61300-03-00	SECURITY - Galle	648,223	454,832
61300-04-00	SECURITY - Kandy	658,364	520,252
61300-05-00	SECURITY - Katubadda	1,747,880	1,353,560
61300-08-00	SECURITY - MATARA	-	-
61300-10-00	SECURITY - Moragalla	-	-
61300-13-00	SECURITY - Colombo Fort	621,542	547,320
61300-14-00	SECURITY - Thummulla	1,847,772	1,602,099
61300-16-00	SECURITY - RACE COURSE	-	-
61300-20-00	SECURITY - Museum	1,681,400	1,488,512
61300-23-00	SECURITY - WELIPANNA -1	-	-
61300-27-00	SECURITY - Pinnawala	879,864	772,680
61300-29-00	SECURITY - Main Warehouse & Stors - Katubadda	-	-
61300-31-00	SECURITY - NORRIS CANAL	-	-
61300-32-00	SECURITY - Peradeniya	910,166	801,538
61300-18-00	SECURITY - KESELWATTA	910,036	823,096
61300-26-00	SECURITY - PROJECT	-	-
61300-39-00	SECURITY - Pinnawala ZOO	-	-
61300-42-00	SECURITY - HAVLOC PARK	-	-
61300-24-00	SECURITY - WELEPENNA -2	-	-
		10,815,282	9,157,393

65000-13-00	PARKING - Fort	-	-
62400-00-01	RENT RATE & TAXES-Fort	288,980	214,060
62400-02-00	RATE TAXES-Baththaramulla	10,527	10,527
62400-03-00	RENT RATE & TAXES-Galle	59,847	59,847
62400-04-00	RENT RATE & TAXES-Kandy	240,000	249,617
62400-05-00	RENT RATE & TAXES-Katubadda	28,952	28,952
62400-06-00	RENT RATE & TAXES-Katunayeka	19,556,567	9,690,358
62400-07-00	RENT RATE & TAXES-Kurunagala	-	44,160
62400-11-00	RENT RATE & TAXES - N'ELIYA	35,473	50,197
62400-14-00	RENT RATE & TAXES-Thummulla	868,224	723,120
62400-16-00	RENT RATE & TAXES-RACE COURSE	-	-
62400-19-00	RENT RATE & TAXES-Maha Induruwa	1,198	1,198
62400-20-00	RENT RATE & TAXES - Museum	-	3,000,000
62400-23-00	RENT RATE & TAXES-Welipanna-1	-	4,826,897
62400-18-00	RENT RATE & TAXES-KESELWATTA	-	-
62400-26-00	RENT RATE & TAXES-PROJECT	97,036	97,036
62400-27-00	RENT RATE & TAXES- PINNAWALA	683,100	683,100
62400-31-00	RENT RATE & TAXES- NORIS CANAL	-	-
62400-42-00	RENT RATE & TAXES- HAVLOC PARK	-	-
62400-00-00	RENT RATE & TAXES	-	-
62400-10-00	RENT RATE & TAXES - Moragalla	-	-
62400-24-00	RENT RATES & TAXES-WELIPENNA 2	-	-
62400-25-00	RENT RATES & TAXES- E-COMMERCE	-	-
		21,869,905	19,679,069

62700-00-01	ELECTRICITY-Administration	208,824	97,223
62700-02-00	ELECTRICITY-Baththaramulla	401,004	226,520
62700-03-00	ELECTRICITY-Galle	2,154,656	726,044
62700-04-00	ELECTRICITY-Kandy	255,415	103,138
62700-05-00	ELECTRICITY-Katubadda	201,066	83,918
62700-06-00	ELECTRICITY-Katunayeka	268,453	176,651
62700-11-00	ELECTRICITY-Nuwaraeliya	49,324	32,199
62700-12-00	ELECTRICITY-Polgolla	6,855	3,376
62700-13-00	ELECTRICITY-Colombo Fort	1,073,669	593,256
62700-14-00	ELECTRICITY-Thummulla	5,765,235	2,256,302
62700-15-00	ELECTRICITY-Waragoda	-	-

62700-16-00	ELECTRICITY-RACE COURSE	-	-
62700-17-00	ELECTRICITY - Pollonnaruwa Circuit Banglow	-	-
62700-19-00	ELECTRICITY - Maha Induruwa	26,013	14,807
62700-20-00	ELECTRICITY - Museum	-	1,691,642
62700-23-00	ELECTRICITY - WELPANNA-1	-	1,055,793
62700-27-00	ELECTRICITY- Pinnawala	240,017	85,740
62700-31-00	ELECTRICITY - NORIS CANAL	-	-
62700-32-00	ELECTRICITY- PERADENIYA	255,388	161,723
62700-29-00	ELECTRICITY - Main Warehouse 2 - Katubedda	249,757	133,190
62700-18-00	ELECTRICITY - KESELWATTA	10,363	4,337
62700-26-00	ELECTRICITY - PROJECT	165,416	179,047
62700-39-00	ELECTRICITY-Pinnawala ZOO	-	-
62700-42-00	ELECTRICITY - HAVLOC PARK	-	-
62700-07-00	ELECTRICITY-Kurunagala	-	-
62700-09-00	ELECTRICITY-Mologoda	-	-
62700-10-00	ELECTRICITY-Moragalla	-	-
62700-24-00	ELECTRICITY - WELEPENNA-2	-	-
62700-30-00	ELECTRICITY - UNWATUNA	-	-
		11,331,454	7,624,906

ADMINISTRAT

Unaudited Financial statement 2023

65301-00-00	DEPRECIATION - BUILDING (2.5%)	3,873,765		3,873,765	
	BUILDING GALLE (2.5%)	1,121,558		1,121,558	
65301-26-00	PROJECT	1,207,954	6,203,277	1,207,954	6,203,277
65303-00-00	DEP.-MACHINERY & EQUIP. (10%)	8,658,015		8,634,396	
65303-26-00	DEP.-MACHINERY & EQUIPMENT-project katubedda	1,065,124		1,065,124	
65303-18-00	DEP.-MACHINERY & EQUIPMENT-keselwatta	398,850	10,121,989	398,850	10,098,370
65304-00-00	DEPRECIATION - INVENTORY ARTICLES (10%)	3,348,810		3,338,477	
65304-26-00	DEP.- INVENTORY ARTICLES - KATUBEDA PROJECT	8,008	3,356,818	8,008	3,346,485
65305-00-00	DEPRECIATION - FURNITURE & FITT.(10%)		5,017,973		6,017,973
65306-00-00	DEPRECIATION - COMPUTER HARDWARE / SOFT (20%)		1,066,020		809,319
			26,766,077		26,475,424
64700-00-01	CLEANING SERVICES - ADMINISTRATION	5,000		290,850	
64700-02-00	CLEANING SERVICES - Battaramulla	507,850		388,875	
64700-03-00	CLEANING SERVICES - GALLE	550,200		406,300	
64700-04-00	CLEANING SERVICES - Kandy	563,400		425,700	
64700-05-00	CLEANING SERVICES - Katubadda	559,000		421,800	
64700-06-00	CLEANING SERVICES - KATUNAYAKA	-		1,200	
64700-13-00	CLEANING SERVICES - Fort	539,200		399,100	
64700-14-00	CLEANING SERVICES - Thummulla	2,322,886		1,517,474	
64700-16-00	CLEANING SERVICES -RACE COURSE	-		-	
64700-20-00	CLEANING SERVICES - Museum	-		1,305,782	
64700-23-00	CLEANING SERVICES - WELIPENNA-1	-		-	
64700-27-00	CLEANING SERVICES - PINNAWALA	106,750		-	
64700-29-00	CLEANING SERVICES - Main Varhouse 2 & Storse- Katubedda	1,388,350		442,382	
64700-31-00	CLEANING SERVICES - NORIS CANAL	-		-	
64700-32-00	CLEANING SERVICES - PERADENIYA	530,400		341,000	
64700-18-00	CLEANING SERVICES - KESELWATTA				
64700-26-00	CLEANING SERVICES - PROJECT	11,000		98,700	
64700-39-00	CLEANING SERVICES - Pinnawala ZOO	-		-	
64700-42-00	CLEANING SERVICES - HAVLOC PARK	-		-	
64700-24-00	CLEANING SERVICES - WELEPENNA-2	-		-	
64700-25-00	CLEANING SERVICES - K ZONE	-		-	
			7,084,036		6,039,163
60200-00-01	OVERTIME-Administration	86,172		4,329	
60200-00-02	OVERTIME-Sales Office	32,916		55,458	
60200-00-03	OVERTIME-Finance Division	82,736		33,603	
60200-00-04	OVERTIME-Purchasing Division	171,661		33,361	
60200-00-07	OVERTIME-STORES	263,656		60,864	
60200-02-00	OVERTIME-Baththaramulla	161,231		56,568	
60200-03-00	OVERTIME-Galle	556,818		148,433	
60200-04-00	OVERTIME-Kandy	552,226		193,737	
60200-05-00	OVERTIME-Katubadda	145,533		121,773	
60200-06-00	OVERTIME-Katunayeka	591,522		526,179	
60200-13-00	OVERTIME-Colombo Fort	99,117		59,443	
60200-14-00	OVERTIME-Thummulla	1,192,096		330,369	
60200-16-00	OVERTIME RACE COURCE	-		-	
60200-20-00	OVERTIME-MUSIUM	-		119,255	
60200-23-00	OVERTIME WELIPENNA-1	-		58,463	
60200-27-00	OVERTIME PINNAWALA	182,285		7,355	
60200-32-00	OVERTIME-Peradeniya	114,442		10,321	
60200-18-00	OVERTIME-KESELWATTA				
60200-26-00	OVERTIME-PROJECT	23,560		-	
60200-39-00	OVERTIME-PINNAWALA ZOO	-		-	
60200-00-05	OVERTIME-Audit Department	5,214		-	
60200-00-06	OVERTIME-IT Division	11,147		-	
60200-11-00	OVERTIME-Nuwaraeliya	121,541		59,696	
60200-12-00	OVERTIME-Polgolla	7,160		-	
60200-24-00	OVERTIME-WELEPENNA-2	-		-	
60200-25-00	OVERTIME-K-Zone	-		-	
			4,401,033		1,879,207

ADMINISTRATIVE EXPENSES Note 06.6.1

64902-00-00	BONUS	629,798	-
60700-00-01	STAFF WELFARE-Administration	1,642,552	774,598
60700-00-02	STAFF WELFARE-Sales office	316,053	16,767
60700-00-03	STAFF WELFARE-Finance Division	33,345	6,134
60700-00-04	STAFF WELFARE-Purchasing Division	148,801	208,214
60700-00-05	STAFF WELFARE-Audit Department	165,098	132,534
60700-00-06	STAFF WELFARE-IT Division	17,169	13,150
60700-00-07	STAFF WELFARE-STORES	250,110	120,770
60700-00-09	STAFF WELFARE-Stock Control Unit	94,040	88,432
60700-00-10	STAFF WELFARE- Chairman/CEO Office	71,753	58,001
60700-02-00	STAFF WELFARE-Baththaramulla	85,884	103,228
60700-03-00	STAFF WELFARE-Galle	62,661	78,686
60700-04-00	STAFF WELFARE-Kandy	97,135	68,964
60700-05-00	STAFF WELFARE-Katubadda	133,947	70,912
60700-06-00	STAFF WELFARE-Katunayeka	225,265	194,846
60700-11-00	STAFF WELFARE-Nuwaraeliya	36,817	11,997
60700-10-00	STAFF WELFARE-Moragalla	-	-
60700-12-00	STAFF WELFARE-Polgolla	-	1,855
60700-13-00	STAFF WELFARE-Colombo Fort	137,812	71,049
60700-14-00	STAFF WELFARE-Thummulla	1,130,541	568,844
60700-16-00	STAFF WELFARE -Racecourse	-	-
60700-19-00	STAFF WELFARE -MAHA IDURUWA	38,958	15,148
60700-20-00	STAFF WELFARE -Museum	-	155,089
60700-23-00	STAFF WELFARE -WELIPANNA 1	-	97,675
60700-24-00	STAFF WELFARE-WELIPANNA 2	-	-
60700-27-00	STAFF WELFARE- PINNAWALA	20,727	13,280
60700-29-00	STAFF WELFARE -Warehouse Katubadda	16,000	-
60700-31-00	STAFF WELFARE- NEW DESIGN CENTRE	-	-
60700-32-00	STAFF WELFARE- PERADENIYA	24,554	68,885
60700-18-00	STAFF WELFARE- KESELWATTA	-	-
60700-26-00	STAFF WELFARE- PROJECT	50,000	8,590
60700-39-00	STAFF WELFARE-Pinnawala ZOO	-	-
60724-24-00	STAFF WELFARE- WELEPENNA 2	-	-
60700-07-00	STAFF WELFARE-Kurunagala	-	-
60700-09-00	STAFF WELFARE-Mologoda	-	-
60700-15-00	STAFF WELFARE-Waragoda	-	-
60700-25-00	STAFF WELFARE- E-COMMERCES	-	-
60700-45-00	STAFF WELFARE-Institutional Sales	-	-
60800-06-00	UNIFORMS & IDS-Katunayaka	-	30,500
60800-00-01	UNIFORMS & IDS-ADMINISTRATION	269,695	-
60800-00-07	UNIFORMS & IDS-Katubedda Stores	-	-
60800-02-00	UNIFORMS & IDS-Battaramulla	-	-
60800-03-00	UNIFORMS & IDS-Galle	-	-
60800-04-00	UNIFORM & ID-Kandy	-	-
60800-05-00	UNIFORM & ID-KATUBEDDA	-	-
60800-13-00	UNIFORMS & IDS-Fort Showroom	-	-
60800-16-00	UNIFORM & ID-Race Course	-	-
60800-20-00	UNIFORM & ID-MUSIUM	-	-
60800-23-00	UNIFORM & ID-Welepenna -1	-	-
60800-24-00	UNIFORM & ID-Welepenna-2	-	-
60800-27-00	UNIFORM & ID- Pinnawala	-	-
60800-32-00	UNIFORM & ID-Peradeniya	-	-
60800-14-00	UNIFORM & ID-Thunmulla	155,250	-
60750-00-01	ENTERTAINMENT-CHAIRMAN	-	-
60750-00-02	ENTERTAINMENT-CEO	-	22,490
		5,225,267	3,000,638
64903-00-00	CASH SECURITY INTEREST	196,686	206,347
61500-00-01	STAFF TRAINING	1,505,070	53,200
61500-03-00	TRAINING - GALLE	-	-
61500-04-00	TRAINING - KANDY	-	-
		1,505,070	53,200

ADMINISTRATIVE EXPENSES Note 06,6.1

61000-00-01	MEDICAL EXPENSES-Administration	530,621	575,383
61000-00-02	MEDICAL EXPENSES-Sales office division	37,594	162,140
61000-00-03	MEDICAL EXPENSES-Finance Division	205,489	292,284
61000-00-04	MEDICAL EXPENSES-Purchasing Division	285,212	189,653
61000-00-05	MEDICAL EXPENSES-Audit Department	97,780	29,542
61000-00-06	MEDICAL EXPENSES-IT Division	10,000	31,165
61000-00-07	MEDICAL EXPENSES-stores	163,211	161,923
61000-02-00	MEDICAL EXPENSES-Baththaramulla	20,000	35,230
61000-03-00	MEDICAL EXPENSES-Galle	75,680	23,061
61000-04-00	MEDICAL EXPENSES-Kandy	45,620	41,422
61000-05-00	MEDICAL EXPENSES-Katubadda	43,738	160,153
61000-06-00	MEDICAL EXPENSES-Katunayeka	17,500	-
61000-11-00	MEDICAL EXPENSES-Nuwaraeliya.	1,050	-
61000-12-00	MEDICAL EXPENSES-Polgolla	-	11,500
61000-13-00	MEDICAL EXPENSES-Colombo Fort	17,500	-
61000-14-00	MEDICAL EXPENSES-Thummulla	245,567	146,585
61000-16-00	MEDICAL EXPENSES-Race cours	-	-
61000-20-00	MEDICAL EXPENSES - Museum	-	112,683
61000-23-00	MEDICAL EXPENSES - WELIPANNA-1	-	28,445
61000-27-00	MEDICAL EXPENSES - Pinnawala	17,500	18,149
61000-32-00	MEDICAL EXPENSES- Peradeniya	14,800	28,550
61000-26-00	MEDICAL EXPENSES -PROJECT	37,017	9,250
61000-39-00	MEDICAL EXPENSES -Pinnawala ZOC	-	-
61000-01-00	MEDICAL EXPENSES-Bambalapitiya	-	-
61000-07-00	MEDICAL EXPENSES-Kurunegaiya	-	-
61000-19-00	MEDICAL EXPENSES-Maha Induruwa	2,800	14,134
		1,868,589	2,071,252
64901-00-00	VRS	-	-
62300-00-00	CONSULTANCY FEES-Administration	-	-
65802-00-00	PROFFESIONAL FEES	-	-
64200-00-00	Consultant Fees	-	-
64201-00-04	Consultant Fees	-	-
		-	-
64006-00-00	SSCL TAX EXPENCES	1,426,092	989,444
64001-00-08	W H TAX	-	-
61200-00-01	ADVERTISEMENT - Administration	680,475	445,973
		680,475	445,973
61400-00-01	PRINTING & STATIONERY-Administration	2,562,499	1,255,521
61400-00-02	PRINTING & STATIONERY-Export division	110,653	121,112
61400-00-03	PRINTING & STATIONERY-Finance Division	97,952	136,749
61400-00-04	PRINTING & STATIONERY-Purchasing Division	17,240	30,630
61400-00-05	PRINTING & STATIONERY-Audit Department.	14,660	12,335
61400-00-06	PRINTING & STATIONERY-IT Division	8,590	9,500
61400-00-07	PRINTING & STATIONERY-Stores	279,231	41,502
61400-00-09	PRINTING & STATIONERY-Stock Control Unit	38,615	106,440
61400-02-00	PRINTING & STATIONERY-Baththaramulla	24,592	15,526
61400-03-00	PRINTING & STATIONERY-Galle	56,391	66,981
61400-04-00	PRINTING & STATIONERY-Kandy	39,738	40,101
61400-05-00	PRINTING & STATIONERY-Katubadda	116,371	13,542
61400-06-00	PRINTING & STATIONERY-Katunayeka	24,040	26,459
61400-11-00	PRINTING & STATIONERY-Nuwaraeliya	17,239	13,186
61400-12-00	PRINTING & STATIONERY-Polgolla	-	1,487
61400-13-00	PRINTING & STATIONERY-Colombo Fort	11,573	15,074
61400-14-00	PRINTING & STATIONERY-Thummulla	287,574	51,545
61400-16-00	PRINTING & STATIONERY-RACE COURSE	-	-
61400-19-00	PRINTING & STATIONERY-MAHA INDURUWA	3,621	1,506
61400-20-00	PRINTING & STATIONERY-MUSIUM	-	33,273
61400-23-00	PRINTING & STATIONERY-WELIPANNA-1	-	14,372
61400-24-00	PRINTING & STATIONERY-WELEPENNA -2	-	-
61400-27-00	PRINTING & STATIONERY-PINNAWELA	27,216	19,639

61400-31-00	PRINTING & STATIONERY-NEW DESIGN CENTRE	-	-
61400-29-00	PRINTING & STATIONERY-Warehouse Katubadda	-	1,980
61400-45-00	PRINTING & STATIONERY-Institutional Sales	-	-
61400-32-00	PRINTING & STATIONERY-PERADENIYA	59,224	53,698
61400-18-00	PRINTING & STATIONERY-KESELWATTA		
61400-26-00	PRINTING & STATIONERY-PROJECT	-	1,800
61400-39-00	PRINTING & STATIONERY-Pinnawala ZOO	-	-
61400-07-00	PRINTING & STATIONERY-Kurunagala	-	-
61400-09-00	PRINTING & STATIONERY-Mologoda	-	-
61400-10-00	PRINTING & STATIONERY-Moragalla	-	-
61400-15-00	PRINTING & STATIONERY-Waragoda	-	-
61400-25-00	PRINTING & STATIONERY-E-COMMERCES	-	-
61400-00-00	PRINTING & STATIONERY	-	-

3,797,019

2,083,958

Unaudited Financial statement 2023

63300-00-00	NEWS PAPERS & PERIODICALS - ADMIN	200	-
61600-00-01	TELEPHONE,FAX,INTERNET-Administration	4,245,593	4,082,063
61600-00-02	TELEPHONE,FAX,INTERNET-Export division	89,944	104,526
61600-00-03	TELEPHONE,FAX,INTERNET--Finance Division	36,275	54,587
61600-00-04	TELEPHONE,FAX,INTERNET-Purchasing	24,000	69,000
61600-00-05	TELEPHONE,FAX,INTERNET-Audit Department	146,391	153,692
61600-00-06	TELEPHONE,FAX,INTERNET-IT	-	-
61600-00-07	TELEPHONE,FAX,INTERNET-Stores	24,000	24,000
61600-02-00	TELEPHONE,FAX,INTERNET-Baththaramulla	152,275	150,948
61600-03-00	TELEPHONE,FAX,INTERNET-Galle	239,665	335,919
61600-04-00	TELEPHONE,FAX,INTERNET-Kandy	189,233	177,076
61600-05-00	TELEPHONE,FAX,INTERNET-Katubadda	63,603	75,335
61600-06-00	TELEPHONE,FAX,INTERNET-Katunayeka	216,622	192,955
61600-12-00	TELEPHONE,FAX,INTERNET-Polgolla	-	358
61600-13-00	TELEPHONE,FAX,INTERNET-Colombo Fort	215,300	305,875
61600-14-00	TELEPHONE,FAX,INTERNET-Thummulla	1,136,157	1,042,450
61600-16-00	TELEPHONE,FAX,INTERNET-RACE COURSE	-	-
61600-19-00	TELEPHONE,FAX,INTERNET-Induruwa Centre	-	-
61600-20-00	TELEPHONE,FAX,INTERNET-Museum	214,275	363,340
61600-23-00	TELEPHONE,FAX,INTERNET-WELIPANNA-1	-	368,344
61600-27-00	TELEPHONE,FAX,INTERNET-Pinnawala	152,860	122,622
61600-30-00	TELEPHONE,FAX,INTERNET-NORIS CANAL	-	-
61600-32-00	TELEPHONE,FAX,INTERNET-Peradeniya	175,376	259,206
61600-18-00	TELEPHONE,FAX,INTERNET-KESELWATTA	-	-
61600-26-00	TELEPHONE,FAX,INTERNET-PROJECT	-	-
61600-39-00	TELEPHONE,FAX,INTERNET-Pinnawala ZOO	-	-
61600-11-00	TELEPHONE,FAX,INTERNET-Nuwaraeliya	161,423	159,180
61600-29-00	TELEPHONE,FAX,INTERNET-Warehouse Katubadda	1,107,509	910,738
61600-42-00	TELEPHONE,FAX,INTERNET-HAVELOCK	-	-
61600-00-00	TELEPHONE,FAX,INTERNET-Chairman / CEO	67,161	60,000
61600-07-00	TELEPHONE,FAX,INTERNET-Kurunagala	-	-
61600-08-00	TELEPHONE,FAX,INTERNET-Matara	-	-
61600-09-00	TELEPHONE,FAX,INTERNET-Mologoda	-	-
61600-10-00	TELEPHONE,FAX,INTERNET-Moragalla	-	-
61600-21-00	TELEPHONE,FAX,INTERNET-Special Fort	-	-
61600-24-00	TELEPHONE,FAX,INTERNET-WELEPENNA -2	-	-
61600-25-00	TELEPHONE,FAX,INTERNET-E-COMMERCES	-	-
61600-31-00	TELEPHONE,FAX,INTERNET-NEW DESIGN CENTER	-	-
		8,658,164	9,012,214
61700-00-00	Fuel Allowance - Chairman	554,625	571,928
61700-00-01	FUEL & LUBRICANTS-Administration	-	-
61700-02-00	FUEL & LUBRICANTS - BATTARAMULLA	-	-
61700-03-00	FUEL & LUBRICANTS-GALLE	-	-
61700-14-00	FUEL & LUBRICANTS-Thummulla	-	-
62750-05-00	Fuel - Katubedda	4,650	7,300
62750-14-00	Fuel -Thunmulla	-	427,457
62750-20-00	Fuel - Museum	-	-
61900-00-01	Fuel Administration	-	-
61700-00-02	Fuel Allowance - Director admin	490,475	464,945
61700-13-00	FUEL & LUBRICANTS-Fort	-	-
61701-00-01	Fuel Allowances - Director Sales	490,475	464,945
61702-00-01	Fuel Allowances -Internal Auditor	-	-
		1,540,225	1,936,575
61801-00-03	STOCK VERIF. & FIXED ASSETS VERIF. EXP.	218,270	20,460
61802-00-03	INVENTORY HANDLING CHGS	-	-
61805-00-03	STOCK CONTROL UNIT.EXP	-	-
		218,270	20,460

ADMINISTRATIVE EXPENSES Note 06

62000-00-01	TRADE LICENCE FEES-Administration	-	-
62000-02-00	TRADE LICENCE FEES-BATTARAMULLA	38,715	36,120
62000-03-00	TRADE LICENCE FEES - GALLE	58,820	57,960
62000-04-00	TRADE LICENCE FEES - KANDY	44,858	36,120
62000-05-00	TRADE LICENCE FEES - KATUBADDA	38,715	36,120
62000-06-00	TRADE LICENCE FEES - KATUNAYAKA	26,544	23,672
62000-13-00	TRADE LICENCE FEES - FORT	38,715	36,120
62000-14-00	TRADE LICENCE FEES - THUMMULLA	58,820	57,960
62000-20-00	TRADE LICENCE FEES- MUSEUM	35,890	57,960
62000-23-00	TRADE LICENCE FEES- WELIPENNA	14,973	30,674
62000-27-00	TRADE LICENCE FEES- PINNAWELA	33,083	30,674
62000-18-00	TRADE LICENCE FEES- KESELWATTA	-	-
62000-26-00	TRADE LICENCE FEES- PROJECT	-	-
62000-32-00	TRADE LICENCE FEES- PERADENIYA	58,820	57,960
62000-23-00	TRADE LICENCE FEES -WELEPENNA-2	-	-
62000-25-00	TRADE LICENCE FEES- E-COMMERCE	-	-
62000-10-00	TRADE LICENCE FEES - MORAGALLA	-	-
62000-11-00	TRADE LICENCE FEES - N/ELIYA	9,535	18,280
		457,488	479,620
62100-00-01	COMPUTER EXPENSES-Administration	400,695	27,192
62100-00-02	COMPUTER EXPENSES-Export division	-	-
62100-00-03	COMPUTER EXPENSES-Finance Division	93,950	3,300
62100-00-04	COMPUTER EXPENSES-Purchasing Division	13,900	5,300
62100-00-05	COMPUTER EXPENSES-Audit Department	2,950	5,500
62100-00-06	COMPUTER EXPENSES-IT Division	519,200	79,465
62100-00-07	COMPUTER EXPENSES - Stors	5,050	-
62100-00-08	COMPUTER EXPENSES- SALES DIVISION	30,640	17,300
62100-26-00	COMPUTER EXPENSES-Project	-	-
62100-00-09	COMPUTER EXPENSES - Stock control unit	22,100	-
65201-00-00	MAINTENANCE SOFTWARE	-	-
62100-45-00	COMPUTER EXPENSES - Institutional Sales	-	-
		1,088,485	138,057
62500-00-01	INSURANCE-Administration	163,828	138,980
62500-06-00	INSURANCE-Katunayeka	-	-
62500-14-00	INSURANCE-Thummulla	-	-
62500-32-00	INSURANCE- PERADENIYA	-	-
62500-02-00	INSURANCE-Baththaramulla	-	-
62500-03-00	INSURANCE-Galle	-	-
62500-04-00	INSURANCE-Kandy	-	-
62500-05-00	INSURANCE-Katubadda	-	-
62500-13-00	INSURANCE-Colombo Fort	-	-
62500-20-00	INSURANCE -Museum	-	-
62500-23-00	INSURANCE - WELIPANNA-1	-	-
62500-24-00	INSURANCE - WELEPENNA-2	-	-
62500-26-00	INSURANCE - Project Katubadda	-	-
62500-27-00	INSURANCE- PINNAWALA	-	-
		163,828	138,980
62600-00-01	WATER BILLS-Administration	-	-
62600-03-00	WATER BILLS-Galle	85,783	19,515
62600-04-00	WATER BILLS-Kandy	23,466	21,830
62600-05-00	WATER BILLS-Katubadda	81,921	50,489
62600-06-00	WATER BILLS-Katunayeka	-	-
62600-10-00	WATER BILLS-Moragalla	-	-
62600-11-00	WATER BILLS-Nuwaraeliya	7,783	7,194
62600-12-00	WATER BILLS-Polgolla	10,016	7,159
62600-13-00	WATER BILLS-Colombo Fort	47,766	65,510
62600-14-00	WATER BILLS-Thummulla	638,977	170,001
62600-16-00	WATER BILLS- Race Cours	-	-
62600-17-00	WATER BILLS-Polonnaruwa Circuit Banglow	-	-
62600-20-00	WATER BILLS -Museum	-	-
62600-23-00	WATER BILLS -WELIPANNA-1	-	-
62600-18-00	WATER BILLS -KESELWATTA	6,997	5,435
62600-26-00	WATER BILLS -PROJECT	89,767	60,217
62600-19-00	WATER BILLS-Maha Induruwa	13,356	5,650
62600-31-00	WATER BILLS -Noris cannal	-	-

ADMINISTRATIVE EXPENSES Note 06

62600-42-00	WATER BILL - HAVLOC PARK	-	-
62600-02-00	WATER BILLS-Baththaramulla	448,161	-
62600-07-00	WATER BILLS-Kurunagala	-	-
62600-09-00	WATER BILLS-Mologoda	-	-
62600-30-00	WATER BILLS -UNAWATUNA	-	-
62616-16-00	WATER BILLS -	-	-
62600-00-00	WATER	-	-
		1,453,994	413,000

Unaudited Financial statement 2023

62800-00-01	REP.& MAINT. BUILDING-Administration	341,883	359,884
62800-02-00	REP.& MAINT. BUILDING-Baththaramulla	196,970	475
62800-03-00	REP.& MAINT. BUILDING-Galle	239,185	49,046
62800-04-00	REP.& MAINT. BUILDING-Kandy	873,278	2,039
62800-05-00	REP.& MAINT. BUILDING-Katubadda	175,516	10,820
62800-06-00	REP.& MAINT. BUILDING-Katunayeka	56,860	42,300
62800-11-00	REP.& MAINT. BUILDING-Nuwaraeliya	4,400	6,310
62800-12-00	REP.& MAINT. BUILDING-Polgolla	-	-
62800-13-00	REP.& MAINT. BUILDING-Colombo Fort	265,138	111,507
62800-14-00	REP.& MAINT. BUILDING-Thummulla	794,651	287,553
62800-15-00	REP.& MAINT. BUILDING-Maha Induruwa	3,500	-
62800-16-00	REP.& MAINT. BUILDING-RACE COURSE	-	-
62800-20-00	REP.& MAINT. BUILDING-Museum	14,560	35,070
62800-23-00	REP & MAINT. BUILDING - WELIPANNA-1	-	2,970
62800-27-00	REP. & MAINT. BUILDING- PINNAWALA	94,249	739
62800-31-00	REP. & MAINT. BUILDING - Noris Cannel	-	-
62800-32-00	REP. & MAINT -BUILDING- PERADENIYA	211,975	39,487
62800-18-00	REP. & MAINT -BUILDING- KESELWATTA	-	-
62800-26-00	REP. & MAINT -BUILDING- PROJECT	39,985	42,780
62800-39-00	REP. & MAINT -BUILDING - Pinnawala ZOO	-	-
62800-01-00	REP.& MAINT. BUILDING-Bambalapitiya	-	-
62800-07-00	REP.& MAINT. BUILDING-Kurunagala.	-	-
62800-10-00	REP.& MAINT. BUILDING-Moragalla	-	-
62800-24-00	REP.& MAINT. BUILDING -WELEPENNA-2	-	-
62800-25-00	REP.& MAINT. BUILDING- E-COMMERCE	-	-
		3,312,151	990,980

62900-00-01	REP. & MAINT. MACHINERY & EQUIP.-Administration	454,539	205,600
62900-00-03	REP. & MAINT. MACHINERY & EQUIP - Finance	9,330	132,712
62900-02-00	REP. & MAINT. MACHINERY & EQUIP - Battaramulla	-	-
62900-03-00	REP. & MAINT. MACHINERY & EQUIP.- Galle	86,030	9,400
62900-16-00	REP. & MAINT. MACHINERY & EQUIP.-Race Cours	-	-
62900-05-00	REP. & MAINT. MACHINERY & EQUIP. KATUBEDDA	187,000	-
62900-11-00	REP. & MAINT.MACHINERY & EQUIP - N/eliya	-	250
62900-13-00	REP. & MAINT.MACHINERY & EQUIP - Fort	43,000	-
62900-14-00	REP. & MAINT. MACHINERY & EQUIP.-Thummulla	331,246	337,349
62900-20-00	REP. & MAINT. MACHINERY & EQUIP.-Museum	63,207	712,514
62900-24-00	REP. & MAINT. MACHINERY & EQUIP- WELEPENNA 2	-	-
62900-27-00	REP. & MAINT. MACHINERY & EQUIP. - Pinnawala	87,798	400
62900-32-00	REP. & MAINT. MACHINERY & EQUIP.-Peradeniya	-	-
62900-18-00	REP. & MAINT. MACHINERY & EQUIP.-KESELWATTA	-	-
62900-26-00	REP. & MAINT. MACHINERY & EQUIP.-PROJECT	18,138	65,373
62905-05-00	REP. & MAINT. MACHINERY & EQUIP.- Katubedda	48,060	148,936
62900-04-00	REP. & MAINT.MACHINERY & EQUIP - Kandy	-	5,365
62900-39-00	REP. & MAINT MACHINERY & EQUIP- Pinnawala ZOO	-	-
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64300-00-01	VEHICLE ALLOWANCE - ADMIN	-	-
64300-00-03	VEHICLE RENTAL CHARGES - Finance Division	-	-
64300-23-00	VEHICLE RENTAL CHGS-WELIPENNA 1	-	-
64301-00-01	VEHICLE RENTAL CHARGES -ADMIN	-	-
64300-00-00	VEHICLE RENTAL CHARGES - CEO	-	-
64300-00-05	VEHICLE RENTAL CHARGES	-	-
64300-03-00	VEHICLE RENTAL CHGS- GALLE	-	-
64300-13-00	VEHICLE RENTAL CHARGES - Fort	-	-
64300-14-00	VEHICLE RENTAL CHARGES-Thummulla	-	-
64302-00-01	VEHICLE RENTAL CHGS- GOOD TRANCEPORT	2,301,850	768,392
64301-00-00	VEHICLE RENTAL CHGS- GEM & JEWALARY SECTION	-	-
64301-13-00	VEHICLE RENTAL CHARGES - CHAIRMAN	2,000,000	-
64301-14-00	VEHICLE RENTAL CHARGES- Thummulla	-	-
63000-00-01	REP. & MAINT. - VEHICLES-Administration	-	-
		4,301,850	768,392

ADMINISTRATIVE EXPENSES Note 06

64505-00-00	MEMBERSHIP FEES		4,880	-
62450-06-00	CONCESSION FEES-katunayaka		6,204,557	2,641,668
64506-00-01	TRANSLATION FEES		141,529	49,150
60850-02-00	OPENNING CEROMANY EXP-BATTARAMULLA	-	-	-
60850-04-00	OPENNING CEROMANY EXP-KANDY	-	-	-
60850-03-00	OPENNING CEROMANY EXP-GALLE	-	-	-
60850-20-00	OPENNING CEROMANY EXP-MUSEUM	-	-	-
60850-23-00	OPENNING CEROMANY EXP-WELIPENNA-01	-	-	-
60850-32-00	OPENNING CEROMANY EXP-PERADENIYA	-	-	-
60850-39-00	OPENNING CEROMANY EXP-PINNAWALA ZOO	-	-	-
61900-00-02	Export division	-	-	-
61900-00-03	Finance Division	-	-	-
61900-00-04	Purchasing Division	-	-	-
61900-00-05	Audit Department	-	-	-
61900-00-06	IT Division	-	-	-
61900-02-00	Baththaramulla	-	-	-
61900-03-00	Galle	-	-	-
61900-05-00	Katubadda	-	-	-
61900-06-00	Katunayeka	-	-	-
61900-07-00	Kurunagala	-	-	-
61900-08-00	OTHER EXPENSES - KANDY	-	-	-
61900-11-00	Nuwaraeliya	-	-	-
61900-13-00	Colombo Fort	-	-	-
61900-14-00	Thummulla	-	-	-
61900-15-00	Waragoda	-	-	-
65500-26-00	BAG CENTRE EXPENSES	-	-	-
65600-26-00	KESELWATTA EXPENSES	-	-	-
61900-24-00	OTHER EXPENSES - WELEPENNA -2	-	-	-
61900-25-00	OTHER EXPENSES-E-COMMERCES	-	-	-
61900-26-00	OTHER EXPENSES - PROJECT KATUBADDA	-	-	-
64100-02-00	OTHER EXPENSES - Baththaramulla	-	-	-
64100-03-00	Galle	-	-	-
64100-04-00	Kandy	-	-	-
64100-05-00	Katubadda	-	-	-
64100-06-00	Katunayeka	-	-	-
64100-07-00	Kurunagala	-	-	-
64100-12-00	Polgolla	-	-	-
64100-13-00	Colombo Fort	-	-	-
64100-14-00	Thummulla	-	-	-
64100-16-00	RACE COURSE	-	-	-
64100-19-00	MAHA INDURUWA	-	-	-
64100-20-00	MUSEUM	-	-	-
64100-23-00	WELIPENNA 01	-	-	-
64100-24-00	WELIPENNA 02	-	-	-
64100-25-00	E-COMMERCES	-	-	-
64100-27-00	PINNAWALA	-	-	-
64100-29-00	Main Warehouse 2 - Katubedda	-	-	-
64100-30-00	Main Warehouse 1 - Noris Canal	-	-	-
64100-31-00	Product Development Thummulla	-	-	-
64100-32-00	Peradeniya	-	-	-
65650-43-00	Benevolent Fund Expense	-	-	-
63900-00-00	STAMP FEES- laksala	-	-	-
63900-00-07	STAMPS FEES	6,800	25	-
64001-26-00	STAMPS FEES - Project Katubadda	-	-	-
	STAMP FEES- laksala	-	-	-
			6,800	25
TOTAL			226,172,587	191,636,786

ADMINISTRATIVE EXPENSES Note 05

65302-00-00	AMORTIZATION-BUILDING DEVELOPMENT	-	-	-
65302-02-00	AMORTIZATION OF BUILDING DEVELOPMENT-BATTARAM	7,762,239	7,762,236	-
65302-04-00	AMORTIZATION OF BUILDING DEVELOPMENT-KANDY	250,164	250,164	-
65302-06-00	AMORTIZATION OF BUILDING DEVELOPMENT-KATUNAY.	-	106,004	-

65302-08-00	AMORTIZATION OF BUILDING DEVELOPMENT-MATARA U	-		100,004	
65302-14-00	AMORTIZATION OF BUILDING DEVELOPMENT-THUNMULI	76,980		76,977	
65302-16-00	AMORTIZATION OF BUILDING DEVELOPMENT DVELOPM	-		111,365	
65302-20-00	AMORTIZATION OF BUILDING DEVELOPMENT DVELOPM	10,101,214		10,101,214	
65302-23-00	AMORTIZATION OF BUILDING DEVELOPMENT DVELOPM	-		1,026,901	
65302-25-00	AMORTIZATION OF BUILDING DEVELOPMENT-K-ZONE	-		835,312	
65302-27-00	AMORTIZATION OF BUILDING DEVELOPMENT DVELOPM	-		1,008,600	
65302-32-00	AMORTIZATION OF BUILDING DEVELOPMENT DVELOPM	1,032,280		4,130,354	
65302-39-00	AMORTIZATION OF BUILDING DEVELOPMENT DVELOPM	81,048	19,303,925	81,049	25,590,180

Unaudited Financial statement 2023

SELLING DISTRIBUTION Expenses

63200-02-00	GUIDE COMMISSION-Baththaramulla	-	6,608
63200-03-00	GUIDE COMMISSION-Galle	(110,962)	1,606,385
63200-04-00	GUIDE COMMISSION-Kandy	-	159,750
63200-05-00	GUIDE COMMISSION-Katubadda	-	9,894
63200-06-00	GUIDE COMMISSION-Katunayeka	-	-
63200-11-00	GUIDE COMMISSION-Nuwaraeliya	-	19,698
63200-13-00	GUIDE COMMISSION-Colombo Fort	-	61,935
63200-14-00	GUIDE COMMISSION-Thummulla	760,847	4,200,380
63200-20-00	GUIDE COMMISSION -MUSIUM	-	533,484
63200-23-00	GUIDE COMMISSION-Welipanna-1	-	156,964
63200-27-00	GUIDE COMMISSION-Pinnawala	(10,072)	287,558
63200-32-00	GUIDE COMMISSION-Peradeniya	-	1,665,403
63200-10-00	GUIDE COMMISSION-Moragalla	-	-
63200-15-00	GUIDE COMMISSION-Waragoda	-	-
63200-16-00	GUIDE COMMISSION- RACE COURSE	-	-
63200-25-00	GUIDE COMMISSION - E-COMMERCES	-	-
63200-39-00	GUIDE COMMISSION- Pinnawala ZOO	-	-
		637,813	8,708,059

60950-00-01	TRAVELLING -Administration	436,578	621,251
60950-00-02	TRAVELLING -Sales office division	232,268	81,051
60950-00-03	TRAVELLING -FINANCE	233,110	148,021
60950-00-04	TRAVELLING - PURCHASING	64,779	61,257
60950-00-05	TRAVELLING - Audit Department	23,696	974
60950-00-06	TRAVELLING - IT	141,775	122,770
60950-00-07	TRAVELLING - Stores	168,267	28,281
60950-00-09	TRAVELLING - Stock Control Unit	102,321	99,298
60950-02-00	TRAVELLING - Battaramulla	124,114	57,423
60950-03-00	TRAVELLING - GALLE	72,765	30,962
60950-04-00	TRAVELLING - KANDY	37,706	3,836
60950-05-00	TRAVELLING - KATUBADDA	20,774	4,666
60950-06-00	TRAVELLING - KATUNAYAKE	4,250	12,550
60950-12-00	TRAVELLING -Polgolla	-	-
60950-13-00	TRAVELLING - FORT	20,260	11,461
60950-14-00	TRAVELLING -THUMMULLA	827,148	122,496
60950-16-00	TRAVELLING -RACE COURSE	-	-
60950-19-00	TRAVELLING - MAHAIN DURUWA	31,325	28,732
60950-20-00	TRAVELLING -MUSEUM	-	45,914
60950-23-00	TRAVELLING -WELIPENNA	-	360,415
60950-24-00	TRAVELLING -WELEPENNA 2	-	-
60950-29-00	TRAVELLING -Warehouse Katubadda	-	-
60950-27-00	TRAVELLING -PINNAWELA	9,374	2,182
60950-31-00	TRAVELLING -NEW DESIGN CENTRE	-	-
60950-45-00	TRAVELLING-Institutional Sales	-	9,784
60950-32-00	TRAVELLING -PERADENIYA	52,257	23,107
60950-18-00	TRAVELLING -KESELWATTA	-	-
60950-26-00	TRAVELLING -PROJECT	1,740	2,683
60950-39-00	TRAVELLING-Pinnawala ZOO	-	-
60950-07-00	TRAVELLING -KURUNAGALA	-	-
60950-09-00	TRAVELLING -Molagoda	-	-
60950-10-00	TRAVELLING -MORAGALLA	-	-
60950-11-00	TRAVELLING - N/Eliya	40,916	18,097
60950-25-00	TRAVELLING -E-COMMERCES	-	-
		2,645,422	1,897,211

63900-04-00	CREDIT CARD COMMISSION	-	-
66001-02-00	Credit Card Comm.- Battaramulla	-	117,507
66001-03-00	Credit Card Comm.- Galle	-	260,978
66001-04-00	Credit Card Comm.- Kandy	-	123,235
66001-05-00	Credit Card Comm.- katubedda	-	92,386
66001-06-00	Credit Card Comm.- Katunayaka	-	381,158
66001-11-00	Credit Card Comm.- N/Eliya	-	14,861
66001-13-00	Credit Card Comm.- Fort	-	122,101
66001-14-00	Credit Card Comm.-Thunmulla	-	1,641,173
66001-20-00	Credit Card Comm.- Museum	-	215,979
66001-23-00	Credit Card Comm.- Walipanna	-	89,521
66001-27-00	Credit Card Comm.- Pinnawala	-	67,126
66001-32-00	Credit Card Comm.- Peradeniya	-	206,370
		-	3,332,395

64502-00-00	DONATIONS	-	-
64503-00-00	SPONSERSHIP	-	-
64501-00-00	SPONSORSHIP & DONATION	-	-
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Unaudited Financial statement 2023

63500-00-02	PACKING MATERIALS -Export division	13,725		107,875	
63500-00-07	PACKING MATERIALS - STORES	2,928,631		650,805	
63500-02-00	PACKING MATERIALS -Battaramulla	21,350		41,843	
63500-03-00	PACKING MATERIALS - Galle	-		18,765	
63500-04-00	PACKING MATERIALS - Kandy	82,242		35,070	
63500-05-00	PACKING MATERIALS - katubadda	-		9,338	
63500-06-00	PACKING MATERIALS - Katunayaka	47,025		55,123	
63500-13-00	PACKING MATERIALS - Sales fort	-		19,198	
63500-14-00	PACKING MATERIALS - Thummulla	1,060,975		500,645	
63500-16-00	PACKING MATERIALS - RACE COURSE	-		-	
63500-20-00	PACKING MATERIALS -MUSIUM	-		24,350	
63500-23-00	PACKING MATERIALS - Welipanna-1	-		28,066	
63500-29-00	PACKING MATERIALS - Warehouse Katubedda	-		325,580	
63500-32-00	PACKING MATERIALS - Peradeniya	55,390		43,403	
63500-27-00	PACKING MATERIALS - Pinnawala	18,065		28,510	
63500-18-00	PACKING MATERIALS - keselwatta	-		-	
63500-26-00	PACKING MATERIALS - Project	-		-	
63500-45-00	PACKING MATERIALS-Institutional Sales	-		40,450	
63500-24-00	PACKING MATERIALS - LOCAL-WELEPENNA 2	-		-	
63500-31-00	PACKING MATERIALS - NEW DESIGN CENTRE	-		-	
63500-39-00	PACKING MATERIALS- Pinnawala ZOO	-	4,227,403	-	1,929,021
62200-00-00	BUSINESS PRAMOTION	-		-	
64402-00-01	BUSINESS PRAMOTION	3,386,068		1,279,581	
62200-00-01	BUSINESS PROMOTIONS EXPENSES-Administration	-		-	
64401-00-01	BUSINESS PROMOTION	-	3,386,068	-	1,279,581
63100-00-00	REPAIRS & MAINT. GOODS	404,380		113,933	
63100-26-00	REPAIRS & MAINT. GOODS -Project	-		-	
63100-00-01	REPAIRS & MAINT. inventory Artical	-		-	
63101-00-00	ENGRAVING	15,500	419,880	29,830	143,763
65900-00-00	NON REFUNDABLE TENDER DEPOSIT Exp.	-	3,354	-	-
63600-26-00	TRANSPORT - KATUBEDDA PROJECT Exp.	-	-	-	-
64100-33-00	Exhibition and Trade Fair - International	-		-	
61202-00-01	PRODUCT PUBLICITY	2,280		4,870	
61203-00-01	EXHIBITION EXPENSES	6,498,159		-	
63400-00-00	FAIRS & EXHIBITIONS	1,168,008		-	
63401-00-00	FAIRS & EXHIBITIONS-Foreign	13,000		2,151,255	
64100-34-00	Exhibition and Trade Fair - Local	-	7,681,447	-	2,156,125
65900-45-00	Supplier Registration Expenses	-	3,400	-	3,000
63851-00-00	VALUATION EXPENCES	-	16,620	-	10,000
61804-00-03	Damages Expire Shortagrs stocks write off	390		-	
61803-00-03	PROVISSION FOR STOCK VARIANCE	-	390	-	-
<u>DISTRIBUTION EXPENSES</u>					
64600-00-02	Freight,Insurance,Courier	-	52,027	-	74,431
64101-33-00	Special Order	-	-	-	-
TOTAL			<u>19,073,825</u>		<u>19,533,586</u>

SELLING & DISTRIBUTION EXPENSES Note 07