



		<b><u>RESERVES &amp; PROVISIONS</u></b>				
		Balance of Government Grants Received				
8,011,609.53		for Purchase of Capital Assets		8,165,102.55		
42,500.00		Prior Year Adjustments		0.00		
6,850,000.00		Add : Treasury Grant Received for the Year		3,000,000.00		
6,739,006.98		Less: Purchase of Capital Assets		4,683,813.78		
	8,165,102.55				6,481,288.77	
6,376,385.25		Provision for Gratuities		7,211,419.25		
	6,376,385.25				7,211,419.25	
		<b><u>CURRENT LIABILITIES</u></b>				
292,100.11		Sundry Deposits	7	309,795.55		
1,318,253.17		Sundry Creditors	8	908,014.68		
3,257,080.16		Accrued Expenses	9	2,321,261.65		
130,985.00		Reeders Fee & Subscription Recieved in Advance		111,360.00		
10,267.68		Suspense Account		0.00		
0.00		Reimbursable Expenses from other Institutions		0.00		
	5,008,686.12				3,650,431.88	
	117,283,727.95				114,054,943.95	

		<b><u>ASSETS</u></b>			
		<b><u>Land &amp; Buildings</u></b>			
42,504,667.08		National Library Building - Net Value		41,498,682.91	
1,169,341.74		Stores Building and Book Sales Centre		1,140,108.19	
753,513.76		Mural of the Board		734,675.91	
	44,427,522.58				43,373,467.01
		<b><u>OTHER FIXED ASSETS (NET VALUE)</u></b>			
35,260.35		Library Equipment		33,113.25	
24,002.15		Equipment of the Folk Art centre		21,601.93	
16,359,311.70		Office Furniture and Equipment		14,281,871.30	
4,138,673.37		Motor Vehicles		3,741,241.13	
24,781,960.48		Book Stock - National Library		26,950,002.06	
670,975.28		Books for National Science Library		743,108.88	
1,042,319.91		Book Binding Equipment		1,003,489.53	
	47,052,503.24				46,774,428.08
		<b><u>CURRENT ASSETS</u></b>			
92,705.30		Book Stock - International Book Exchange Service		76,709.20	
10,956,622.39		Book Stock - Sales & Distribution		9,660,233.84	
2,324,158.57		Library Stationary Stock		1,747,804.84	
1,012,668.00		Book Stock - Classical Books		3,125,886.85	

305,711.75		Library Equipment for Donation		240,743.00		
437,974.00		Library Equipment for Sale		229,950.00		
617,631.87		Work- in- Pro. - Mahawansa & Pansiya Panas Jathakaya		0.00		
215,636.82		Work- in- Progress - The Ceylon		0.00		
0.00		Stationary Stock for Printing		0.00		
120,390.00		stationary Stock - Office		444,584.21		
72,959.56		stationary Stock - for Sale (at Book Shop)		47,709.56		
	16,156,458.26				15,573,621.50	
		<b><u>DEPOSITS</u></b>				
0.00		Treasury Deposits				
279,378.66		Sundry Deposits	10	298,765.60		
	279,378.66				298,765.60	
		<b><u>SUNDRY CURRENT ASSETS</u></b>				
657,735.46		Debtors	11	697,560.69		
2,717,589.75		Prepayments	12	696,703.65		
5,808,806.07		Advances of Loans - Employees	13	5,829,688.80		
	9,184,131.28				7,223,953.14	

		<b><u>CASH BOOK BALANCES</u></b>				
148,175.21		Bank of Ceylon - Cash in Hand	26,053.01			
		Bank of Ceylon - Cash at Bank	89,213.66	115,266.67		
35,558.72		Peoples Bank - A/c No 00251620073963		8,996.72		
	183,733.93				124,263.39	
	<u>117,283,727.95</u>				<u>114,054,943.95</u>	
M.S.U.AMARASIRI				Prof. TISSA KARIYAWASAM		
DIRECTOR GENERAL				CHAIRMAN		
		<b><u>NOTES TO THE BALANCE SHEET</u></b>				
		<b><u>NOTE NO : 07</u></b>				
		<b><u>SUNDRY DEPOSITS</u></b>				
121,422.70		Tender Deposits			89,267.70	
88,750.00		Employees Security Deposits			86,750.00	
29,725.00		Security Deposits - Others			66,862.97	
13,725.00		Security Deposit of Book Exchange Service			13,725.00	
38,477.41		Interest of Security			53,189.88	

		Deposits			
292,100.11					309,795.55
		<b><u>NOTE NO : 08</u></b>			
		<b><u>SUNDRY CREDITORS</u></b>			
65,003.17		Retention Money			727.23
954.00		Stamp Fee for payments Exceeding Rs 100/=			954.00
0.00		Returned Cheques Suspense Account			0.00
293,670.14		Creditors for Author Publisher Books			906,333.45
1,252,296.00		Unpaid Creditors			0.00
1,611,923.31					908,014.68
		<b><u>NOTE NO : 09</u></b>			
		<b><u>ACCRUED EXPENSES</u></b>			
32,740.67		Salaries			5,082.67
22,832.41		Overtime & Holiday Pay			15,508.50
600.00		Committee Members' Remuneration			0.00
2,017.00		Allowance for Working at Auditorium			2,475.00
5,401.73		Entertainment Expenses			655.60
5,891.00		Travelling - Employees'			4,045.00
100,584.46		Stationery			10,800.00
52,513.00		Fuel			29,101.00
111,199.40		Repair & Maintenance of Building			77,383.75
141,271.82		Repair & Maintenance of Equipment & Sites			4,574.73

47,054.17		Repair & Maintenance of Motor Vehicles		51,272.40	
156,194.61		Telephone		125,915.66	
584,348.00		Electricity		220,370.00	
858,600.00		Audit Fee		809,778.00	
7,551.36		Advertisement Expenses		26,387.67	
9,000.00		Legal Expenses		0.00	
13,443.84		Postage		0.00	
		License		23.01	
52,329.18		Security Expenses		46,400.00	
36,506.82		Acquisition Expenses		90.00	
2,325.00		Reader Services Expenses		0.00	
		Cataloguing Expenses			
		National Bibliography Expenses		178.20	
6,121.22		Documentation Expenses		7,080.00	
12,001.29		Development & Research Expenses		618.20	
127,731.72		Information Technology Expenses		53,300.00	
2,997.30		Seminars Lectures & Training Expenses		8,139.40	
		Publication Expenses		3,425.00	
2,110.90		Publication Aid Project Expenses		172,114.00	
36,463.20		Fee for Manuscript Reading		900.00	
20,212.29		Purchase of New Publications		147,775.00	
2,990.00		Book Preservation Expenses		0.00	
14,256.25		Pension Contribution		8,553.75	
3,928.88		Contri. to Employees' Prov. Fund		609.92	

982.21		Contri. to Employees' Trust Fund		152.48
31,069.12		Purchase of Equipment & Library Materials		8,492.70
231,614.15		Purchase of Library Stationaries & Work-in-Progress		475,060.00
218,409.03		Purchase of Books to National Library		5,000.00
10,117.99		Re-imbursable Expenses & Others		0.00
<u>2,963,410.02</u>				<u>2,321,261.65</u>
		<b><u>NOTE NO : 10</u></b>		
		<b><u>SUNDRY DEPOSITS</u></b>		
75.00		Deposits for Electricity at Kandy M.C.		75.00
14,000.00		Deposits for Fuel		14,000.00
10,000.00		Deposit for Vehicle Repairs		10,000.00
127,227.41		Employees' Security Deposits		139,939.88
94,797.75		Deposits for Books Exchange Services		101,472.22
31,278.50		Deposits for Telephone & Others		31,278.50
2,000.00		Security Deposits - Library		2,000.00
<u>279,378.66</u>				<u>298,765.60</u>

		<b><u>NOTE NO : 11</u></b>			
		<b><u>SUNDRY DEBTORS</u></b>			
2,242.63		Salaries			2,242.63
655,492.83		Advance for Official Duties			695,318.06
657,735.46					697,560.69
		<b><u>NOTE NO :12</u></b>			
		<b><u>PAYMENTS IN ADVANCE</u></b>			
		Stationery			
		Maintenance of Buildings			13,172.47
16,965.43		Maintenance of Equipments			188,724.28
		Maintenance of Motor Vehicles			76,032.00
		Newspapers & Publications			16,327.55
6,102.60		Postage			17,725.00
87,422.23		License and Insurance of Motor Vehicles			83,774.36
		Banking Charges			
224,575.97		Insurance of Buildings			205,217.48
		Employees Welfare Expenses			624.45
2,333,776.00		National Library Books			8,079.65
		Maintenance of Motor Vehicles			
22,867.68		Amount Paid for Railway			11,240.91

		Tickets				
13,907.50		Membership Fees - International Libraries			5,480.00	
11,972.34		Information & Technology Expenses				
		Publication Expenses				
<u>2,717,589.75</u>					<u>696,703.65</u>	
		<b><u>NOTE NO : 13</u></b>				
		<b><u>ADVANCES OF LOANS - EMPLOYEES</u></b>				
75,313.57		Festival Advances			74,613.57	
5,722,106.87		Distress Loans			5,755,075.23	
10685.63		Travelling Advance			0.00	
700.00		Advances to Flood Victims			0.00	
<u>5,808,806.07</u>					<u>5,829,688.80</u>	

**NATIONAL LIBRARY AND DOCUMENTATION SERVICES BOARD  
REVENUE AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 ST DECEMBER 2002**

<b>2001</b>					<b>2002</b>	
<b>Rs</b>		<b>Rs</b>		<b>Rs</b>	<b>Rs</b>	
			<b><u>Government Grant</u></b>			
29,694,500.00		29,694,500.00	Government Grant for Recurrent Expenses		29,410,000.00	29,410,000.00
			<b><u>Subscriptions for Publications</u></b>			
86,775.00			Sale of National Bibliography		33,529.00	
337,087.21			Sale of Publications of the Board		466,090.44	
221,843.01			Profit of the Sale of Books		382,438.72	
572.09			Miscellaneous Sale		0.00	
11,858.00			Sale of Library Equipment		19,476.00	
		658,135.31				901,534.16
			<b><u>Interest Received</u></b>			
218,316.29			Interest on Distress Loans		240,484.98	
3,212.16			Interest on Special Advances		3,868.17	
8,410.76			Other Interest		6,674.47	



6,475.00		Insurance Claims Received	0.00	
	1,469,494.87			1,667,776.52
	9,780,886.15	Expenditure over Income for the Year		6,202,917.16
	41,863,228.04			38,459,786.01
		<b><u>EXPENDITURE</u></b>		
		<b><u>Salaries and Allowances</u></b>		
15,242,913.95		Salaries and Wages	16,514,286.87	
360,110.21		Overtime & Holiday Pay	243,010.29	
38,000.00		Board Members Remuneration	18,500.00	
109,696.00		Committee Members Remuneration	22,920.00	
35,916.33		Payments for Working at the Auditorium	30,372.50	
	15,786,636.49			16,829,089.66
		<b><u>Travelling Expenses</u></b>		
7,180.00		Committee Members'	0.00	
166,240.35		Board Employees'	87,523.50	
194,137.08		Travel Abroad & Educational Programmes	137,466.37	
	367,557.43			224,989.87
		<b><u>Supplies and Requisites</u></b>		
566,584.31		Stationary and Printed Forms	48,201.38	
24,058.41		Employees Uniforms	19,950.00	
41,728.00		Supplies - Others	600.00	

		632,370.72				68,751.38
			<b><u>Repairs and Maintenance of Capital Assets</u></b>			
865,137.75			Repair & Maintenance of Buildings		848,212.21	
885,965.21			Repair & Maintenance of Office Equipment		685,068.29	
341,167.46			Insurance of Board Properties		320,179.29	
47,459.00			Maintenance of Board Premises		41,920.00	
		2,139,729.42				1,895,379.79
			<b><u>Maintenance of Motor Vehicles</u></b>			
426,387.32			Fuel Expenses		372,410.90	
297,803.78			Repair and Maintenance of Motor Vehicles		284,326.10	
193,827.72			License and Insurance Fees of Vehicles		184,702.31	
		918,018.82				841,439.31
			<b><u>Transport Communication and Other Expenses</u></b>			
633,538.42			Telephone		549,457.09	
2,319,480.00			Electricity		2,674,011.00	
31,027.69			Transport, Demurrage and Wharfage Charges		13,751.18	
17,226.26			Printing Charges		29,279.99	
35,884.93			Newspapers &		45,379.30	

		Publications			
118,034.25		Advertisement Fees		78,647.76	
35,110.00		Legal Charges		58,761.00	
218,264.56		Postage		226,420.96	
6,710.00		Medical Inspection Fees		615.00	
18,670.28		Bank Charges		14,227.61	
103,674.37		Employees Welfare Expenses		44,174.02	
70,915.70		Entertainment Expenses		43,250.40	
17,209.77		Translation Fees		6,314.44	
139,838.14		Railway Concessionary Tickets		143,638.77	
624,682.92		Security Expenses		557,540.00	
28,050.00		Sundry Expenses		64,949.34	
14,686.00		Competitive Examination Fees		8,750.00	
		Fines & Surcharges		40,730.12	
16,893.06		Losses & Write - Offs		3,034.37	
	4,449,896.35				4,602,932.35
		<b><u>Acquisition</u></b>			
100,973.17		Membership Fees - International Libraries		88,786.00	
48,080.50		International Exchange Service		12,643.80	
50,893.48		Acquisition Expenses		50,553.33	
	199,947.15				151,983.13
		<b><u>Expenses of Readers' Services</u></b>			
173,991.60		Reader-Education and Publicity Expenses		872.77	

1,839.50		Library Research Expenses	5,832.22		
16,282.45		Stationery Expenses	15,231.00		
	192,113.55				21,935.99
		<b><u>Expenses of National Bibliography</u></b>			
365,760.69		Publication of National Bibliography	301,197.88		
22,523.90		Publication of Retrospective National Bibliography	0.00		
12,336.25		Publication of Special Bibliography	0.00		
1,562.50		Cataloguing Expenses	5,816.45		
	402,183.34				307,014.33
		<b><u>Documentation</u></b>			
38,711.72		Social Science Documentation	101,872.59		
10,710.40		National Union Cataloguing Expenses	9,803.45		
5,721.92		News-Paper Index	57,490.50		
9,065.02		Other Documentation Activities	7,673.50		
	64,209.06				176,840.04
		<b><u>Development and Research</u></b>			
195,460.52		Library Programmes & Exhibitions	221,420.99		
4,428,173.25		Books Donated to the Libraries	1,326,940.75		

249,480.00		Equipment Donated to the Libraries	74,465.50		
	4,873,113.77				1,622,827.24
		<b><u>Information and Technology</u></b>			
202,661.95		Expenses on Computer activities	193,860.41		
436,366.93		Expenses on Internet	638,065.94		
	639,028.88				831,926.35
		<b><u>Library Education and Training</u></b>			
108,872.50		Library Education Seminars	110,732.89		
82,499.33		Seminars, Lectures and Training	202,763.26		
168,072.15		Special Courses	75,285.25		
	359,443.98				388,781.40
		<b><u>Book Development Project</u></b>			
-528,842.72		Expenses on Book Development Project	190,661.87		
184,897.98		Fee for Manuscript Reading	141,595.80		
-137,320.00		Aid for Printing of New Publications	157,015.00		
	-481,264.74				489,272.67

		<b><u>Publication</u></b>				
32,758.39		Editing & Publication of Classical Books		0.00		
797,746.45		Library literature & Publication Expenses		148,897.62		
10,292.50		International Standard Book Numbering Project		0.00		
28,834.00		International Standard Serial Numbering Project		32,575.00		
21,963.00		International Standard Music Numbering Project		24,075.00		
	891,594.34				205,547.62	
		<b><u>Preservation and Conservation</u></b>				
50,815.30		Preservation of Books		41,132.45		
114,095.75		Book Binding Expenses		105,048.00		
10,484.40		Conservation Expenses		776.75		
	175,395.45				146,957.20	
		<b><u>Retirement Benefits and Gratuities</u></b>				
28,256.25		Pensions (W & O P)		31,363.75		
348,167.00		Gratuity Expenses		0.00		
1,782,633.32		Contribution to the Employees Provident Fund		1,930,420.34		
436,049.03		Contribution to the Employees Trust Fund		482,233.47		
	2,595,105.60				2,444,017.56	

		<b><u>Provision for Depreciation &amp; Gratuity</u></b>				
1,075,715.71		Prov. for Dep. - Buildings - National Library		1,056,785.63		
29,983.12		- Buildings		29,233.55		
19,320.87		- Book Shop & Stores		18,837.85		
1,000.24		- Wall		2,400.22		
1,178,270.00		Mural		2,099,050.79		
459,852.47		- Folk Art Centre		415,693.33		
2,351,556.72		- Office Equipment		2,336,003.91		
1,950.00		- Motor Vehicles		2,147.10		
115,760.54		- National Library Books		111,487.73		
246,513.51		- Library Equipment		82,601.01		
2,028,225.25		- Book Binding Equipment		855,859.00		
150,000.00		- Science Library Books		200,000.00		
		Prov. for Gratuity				
		Prov. for Audit Fee				
	7,658,148.43				7,210,100.12	
	41,863,228.04				38,459,786.01	
<p>M.S.U.AMARASIRI DIRECTOR GENERAL</p> <p style="text-align: right;">Prof. TISSA KARIYAWASAM CHAIRMAN</p>						

**NATIONAL LIBRARY AND DOCUMENTATION SERVICES BOARD**

**RECEIPT AND PAYMENT ACCOUNT**

**FOR THE YEAR ENDED 31 ST DECEMBER 2002**

<b>2001</b>		<b>2002</b>	
<b>RS</b>	<b>RS</b>	<b>RS</b>	<b>RS</b>
		<b><u>RECEIPTS</u></b>	
		Cash Book Balance - 1st January	
1,819,129.15			148,175.21
		Bank of Ceylon	
28,063.72			35,558.72
		Peoples Bank	
0.00		Petty Cash Imprest	0.00
	1,847,192.87		183,733.93
		<b><u>Government Contribution</u></b>	
29,694,500.00		for Recurrent Expenses	29,410,000.00
6,850,000.00		for Capital Expenses	3,000,000.00
	36,544,500.00		32,410,000.00
		<b><u>Employees' Loans &amp; Advances</u></b>	
1,265,507.12		Recovery of Loan Installments - Distress	1,323,289.02
87,000.00		Recovery of Loan Installments – Special	106,400.00

			Recovery of Festival Advance		700.00	
		1,352,507.12				1,430,389.02
			<b><u>Receipt of Interest</u></b>			
221,509.19			for Employees' Loans		244,353.15	
55,545.26			Discount under Author - Published Books Project		29,002.85	
		277,054.45				273,356.00
			<b><u>Receipts for Services</u></b>			
6,450.00			Sale of Tender Forms		46,320.00	
0.00			Fee for Applications - Book Dev. Project		8,000.00	
123923.50			Fee for Printing Services - Photocopying		139,660.00	
57805.00			Fee for Registration of Readers		100,185.50	
4650.00			Fee for Services		166,387.50	
67598.00			Consultancy Fee		231,025.00	
4565.39			Miscellaneous Income		4,254.50	
2560.00			Fee for Evaluation of Manuscripts		0.00	
20900.00			Grading of Libraries		1,500.00	
34185.00			Fee for Internet Searching		13,191.00	
		322,636.89				710,523.50
			<b><u>Subscription and Sale of Publications</u></b>			
130,295.00			National Bibliography		42,229.00	

337,087.21		Sale of Board Publications & Others	466,090.44		
1,081,983.01		Sale of Books & Library Equipment	696,856.72		
1,001,168.83		Sale of Library Stationaries	983,451.39		
113,356.85		Discount Received for Author Publisher Books	97,232.05		
	2,663,890.90			2,285,859.60	
		<b><u>Receipt of Deposits &amp; Others</u></b>			
		Travelling Advance	10,815.63		
1,569.00		Tender Deposits	5,000.00		
3,000.00		Employees' Security deposits	0.00		
1,196.29		Interest of Security Deposits	0.00		
360.00		Sundry Income	0.00		
15,655.00		Fee for Manuscript Reading	0.00		
540.00		Hire of Premises	1,990.00		
340,035.00		Hire Charges of Auditorium	430,550.00		
0.00		Hire of Vehicles	0.00		
3,600.00		Recovery for Fuel	8,303.00		
11,810.00		Sale of Surplus & Condemned Items	4,400.00		
21,000.00		Security deposits	5,000.00		
32,137.97		Retention Money	0.00		
6,475.00		Insurance Claims Received	0.00		
28,342.14		Cancelled Cheques	11,550.00		
1,239.00		Stamp Fees	0.00		

0.00		Unpaid Salaries & Others	0.00	
0.00		Sale Of Tender Forms & Others		
17,940.00		Fines & Surcharges	11,741.68	
		Prior-Year Adjustments	353,843.72	
	484,899.40			843,194.03
	43,492,681.63			38,137,056.08
		<b><u>PAYMENTS</u></b>		
		<b><u>Personnel Emoluments</u></b>		
15,232,685.33		Salaries and Wages	16,541,944.87	
356,707.23		Overtime & Holiday Payments	250,334.20	
38,000.00		Board Members' Remuneration	18,500.00	
109,996.00		Committee Members' Remuneration	23,520.00	
37,074.33		Allowances for Working at Auditorium	29,914.50	
69765.47		Entertainment Expenses	47,996.53	
0.00		Other Allowances	0.00	
	15,844,228.36			16,912,210.10
		<b><u>Travelling Expenses</u></b>		
7,180.00		Committee Members'	0.00	
152,484.35		Employees Travelling & Subsistence	89,369.50	
184,694.68		Foreign Travelling & Educational Programmes	126,471.37	
9,442.40		Warm Clothes Allowance	10,995.00	
	353,801.43			226,835.87

			<b><u>Supplies and Requisites</u></b>			
240,051.90			Stationary - Office Requisites	1,115,744.51		
24,058.41			Uniforms	19,950.00		
373,874.32			Fuel and Lubricant	343,309.90		
40,844.00			Curtain for Building	0.00		
884.00			Others	600.00		
		679,712.63				1,479,604.41
			<b><u>Repairs and Maintenance</u></b>			
786,130.85			Building	894,705.86		
433,227.62			Office Equipment	801,999.95		
250,749.61			Motor Vehicles	356,139.87		
46,759.00			Premises	44,720.00		
		1,516,867.08				2,097,565.68
			<b><u>Transportation, Communication and Others</u></b>			
3,500.00			Transportation	0.00		
581,664.54			Telephones	579,736.04		
1,735,132.00			Electricity	3,037,989.00		
17,226.26			Printing Charges	25,591.99		
35,884.93			News-Papers & Publications	45,379.30		
			Audit Fee	468,600.00		
125,101.62			Advertisements	59,811.45		
26,110.00			Legal Expenses	67,761.00		
202,586.32			Postage	250,487.20		
112,287.98			Insurance - Properties	95,603.32		

79,032.40		Insurance - Motor Vehicles	81,473.86		
38,602.37		License - Motor Vehicles	15,783.21		
6,710.00		Medical Expenses	615.00		
18,670.28		Banking Charges	14,227.61		
0.00		Stamp Duty on Receipt	1,219.00		
103,495.37		Welfare Expenses	43,224.95		
0.00		Committee Expenses	0.00		
17,209.77		Translation Fees	6,314.44		
		Information & publicity	0.00		
119,581.32		Railway Tickets	120,771.09		
624,682.92		Security Expenses	563,469.18		
29,872.35		Miscellaneous Expenses	64,299.34		
14,686.00		Competitive Examination Fees	8,750.00		
27,527.69		Wharfage and Clearance Charges	13,751.18		
		Fines & Surcharges	40,730.12		
17,576.67		Losses & Write-Offs	1,968.00		
	3,937,140.79			5,607,556.28	
		<b><u>Library Services Expenses</u></b>			
		<b><u>Acquisition</u></b>			
42,332.50		Membership Fees of International Libraries	74,878.50		
15,165.00		International Exchange Service	18,337.50		
25,997.91		Acquisition Expenses	45,342.35		
	83,495.41			138,558.35	

		<b><u>Expenses of Readers' Services</u></b>				
171,666.60		Education and Publicity Expenses		3,197.77		
1,839.50		Library Research Expenses		5,832.22		
10,993.75		Stationery		7,000.00		
	184,499.85				16,029.99	
		<b><u>Expenses of National Bibliography</u></b>				
368,270.50		Publication of National Bibliography		62,800.00		
22,523.90		Publication of Retrospective National Bibliography		0.00		
0.00		Publication of Children's Bibliography		0.00		
12,336.25		Publication of Special Bibliography		0.00		
1,562.50		Cataloguing Expenses		0.00		
	404,693.15				62,800.00	
		<b><u>Documentation</u></b>				
42,041.17		Social Science Documentation		10,563.39		
10,710.40		National Union Catalogue Expenses		9,454.70		
0.00		News-Paper Index		37,279.92		
4,327.32		Other Documentation Activities		125.00		
	57,078.89				57,423.01	

			<b><u>Development and Research</u></b>			
177,740.89			Library Programmes & Exhibitions		222,113.08	
0.00			Books for Donation to the Libraries		0.00	
0.00			Equipment for Donation to The Libraries		0.00	
0.00			International Book Aid			
			Competitive Exams		0.00	
			Library Stationeries			
			Library Equipment For Sale			
		177,740.89				222,113.08
			<b><u>Information and Technology</u></b>			
112,129.50			Expenses on Computer activities		105,925.75	
349,544.01			Expenses on Internet		717,497.66	
		461,673.51				823,423.41
			<b><u>Library Education And Training</u></b>			
100,289.39			Training of Librarians		70,004.84	
74,363.83			Seminars, lectures and Training		197,305.97	
167,300.75			Special Courses		75,076.40	
		341,953.97				342,387.21

		<b><u>Book Development Expenses</u></b>			
3,180,599.15		Publication Assistance Project Expenses		1,266,085.77	
202,384.78		Fee for Manuscript Reading		177,159.00	
616,267.00		Purchase of New Publications		9,240.00	
357,425.00		Aid for Publication of New Classical Books		0.00	
	4,356,675.93				1,452,484.77
		<b><u>Publication Expenses</u></b>			
375,995.95		Editing of Classical Books		395,866.00	
731,060.26		Library literature & Publication Expenses		138,914.01	
10,292.50		International Standard Book Numbering Project		0.00	
28,834.00		International Standard Serial Numbering Project		30,200.00	
21,963.00		International Standard Music Numbering Project		24,075.00	
	1,168,145.71				589,055.01
		<b><u>Preservation and Conservation</u></b>			
50,300.00		Preservation of Books		44,122.45	
114,095.75		Book Binding Expenses		113,069.75	
88,593.75		Conservation at National Level		0.00	
9,027.35		Conservation Expenses		0.00	
	262,016.85				157,192.20

			<b><u>Retirement Benefits And Gratuities</u></b>			
14,000.00			Pension Contribution		37,066.25	
1,780,624.46			Contribution to the Employees Provident Fund		1,933,739.30	
435,546.83			Contribution to the Employees Trust Fund		483,063.20	
319,924.50			Payment of Gratuity		0.00	
			Compensation to Employees		0.00	
		2,550,095.79				2,453,868.75
			<b><u>Purchases of Fixed Assets</u></b>			
318,512.60			Improvements to the Building		50,801.46	
0.00			Improvements to the Wall Mural		0.00	
2,635,514.71			Furniture, Fixtures & Office Equipment		136,143.25	
2,123,128.42			Purchase of Books for National Library		2,370,981.27	
0.00			Motor Vehicles		0.00	
475.00			Book Binding Equipment		0.00	
		5,077,630.73				2,557,925.98
			<b><u>Purchases of Current Assets</u></b>			
0.00			Stock of Books for Sale & Distribution		0.00	
1,465,339.55			Stock of Stationary for		166,120.00	

		Libraries			
0.00		Stock of Library Equipment		0.00	
17,775.00		Work In Progress - Pansiya Panas Jatakaya & The Ceylon		440,769.13	
0.00		Stock of Stationary for Sale (At Book Shop)		0.00	
	1,483,114.55				606,889.13
		<b><u>Advances and Deposits</u></b>			
0.00		Salary Advances		0.00	
6,000.00		Festival Advances		-700.00	
1,532,676.65		Distress Loans		1,378,437.61	
87,000.00		Special Advances		106,000.00	
0.00		Travelling Advances		0.00	
5,475.67		Miscellaneous Advances		39,825.23	
2,711,487.15		Prepayments		591,268.65	
21,546.12		Reimbursable Exp. from other Institutions		0.00	
	4,364,185.59				2,114,831.49
		<b><u>Refunds</u></b>			
0.00		Tender Deposits		61,900.00	
4,196.29		Security Deposits - Staff		0.00	
0.00		Security Deposits		0.00	
0.00		Retention Money		32,137.97	
0.00		Stamp fee for Receipts Exceeding Rs.100/=			
	4,196.29				94,037.97

		<b><u>CASH BOOK</u></b>				
		<b><u>BALANCES</u></b>				
148,175.21		Cash Balance - Bank of Ceylon		115,266.67		
35,558.72		Bank - Peoples		8,996.72		
0.00		Petty Cash Imprest		0.00		
	183,733.93				124,263.39	
	<u>43,492,681.33</u>				<u>38,137,056.08</u>	
M.S.U.AMARASIRI DIRECTOR GENERAL			Prof. TISSA KARIYAWASAM CHAIRMAN			

**FIXED ASSETS AS AT 31st DECEMBER 2002**

<b>PARTICULARS</b>	<b>BALANCE AS AT 01.01.2002</b>	<b>PURCHASES ADD. DURING THE YEAR</b>	<b>WRITE - OFFS PRIOR YEAR ADJUST -MENTS</b>	<b>BALANCE AS AT 31.12.2002</b>	<b>ANNUAL DEPRECIATION</b>	<b>ACCUMULATED DEPRECIATION</b>	<b>NET VALUE AS AT 31.12.2002</b>
National Library Building	57,367,637.11	50,801.46		57,418,438.57	1,056,785.63	15,919,755.66	41,498,682.91
Book Shop and Stores Building	1,361,174.00			1,361,174.00	29,233.55	221,065.81	1,140,108.19
Wall Mural	885,660.25	0.00		885,660.25	18,837.85	150,984.34	734,675.91
Office Furniture & Equipment	28,681,113.00	151,424.36	272,964.49	28,559,572.87	2,115,088.79	14,277,701.57	14,281,871.30
Motor Vehicles	7,187,320.24	25,049.50		7,212,369.74	415,693.33	3,471,128.61	3,741,241.13
Library Equipment	169,044.00			169,044.00	2,147.10	135,930.75	33,113.25
National Library Books	40,039,787.89	4,722,854.52	218,809.03	44,543,833.38	2,336,003.91	17,593,831.32	26,950,002.06
National Science Library Books *	2,431,276.00		154,734.61	2,586,010.61	82,601.01	1,842,901.73	743,108.88
Equipment at Folk Art Centre	46,874.00	0.00		46,874.00	2,400.22	25,272.07	21,601.93
Book Binding Equipment	1,268,520.97	231,845.87		1,500,366.84	111,487.73	496,877.31	1,003,489.53
<b>TOTAL</b>	<b>139,438,407.46</b>	<b>5,181,975.71</b>	<b>646,508.13</b>	<b>144,283,344.26</b>	<b>6,170,279.12</b>	<b>54,135,449.17</b>	<b>90,147,895.09</b>

# NATIONAL LIBRARY AND DOCUMENTATION SERVICES BOARD

## NOTES TO THE FINAL ACCOUNTS

Note No.	Description
----------	-------------

1. The National Library and Documentation Services Board was established under the National Library and Documentation Services Board Act No. 51 of 1998 and came in to operation with affect from 1<sup>st</sup> January 1999 as appointed by the Minister of Education and Higher Education by Gazettes Notification Dated 20<sup>th</sup> November 1998.

Prior to this The Sri Lanka National Library Services Board Act No.17 of 1990 with the main objective such as plan and assist in the organisation and development of library services, establish and maintain the National Library, advise and assist in the promotion and development of the public libraries, school libraries etc.

**2. Accounting Policies**

Assets and liabilities have been taken to the accounts on their historical cost.

**1. Fixed Assets**

Cost of fixed assets is the purchasing price including their cost of acquisition or the cost of construction.

**2. Method of Depreciation**

Fixed assets are depreciated at diminishing balance method at the rates shown against the assets, as follows

Buildings	02 ½%
Wall Mural	02 ½%
Equipment	10%
Motor Vehicle	10%
Library Equipment	10%
Equipment of Folk Art Centre	10%
Books stock – National Library	10%
Books stock – National Science Library	10%
Book Exchange Service Books	25%
Book Binding Equipment	10%

Method of depreciation of the computer equipment were changed during the year 2002 according to the advice of the Auditor General as these assets are out-dated due to the rapid development of the technology.

Computer Equipment	20%
--------------------	-----

### 3. Valuation of the Land & Buildings

The land and the building of National Library were valued by Shokman & Samarawickrama Company-Independent valuers on 16<sup>th</sup> November 1995 and their valuation is as follows.

Land (318 perches @ Rs.8,00,000.00 each)	Rs.254,400,000.00
Buildings (Main Bldg, Garage, Security Room, Water Tank & Pump House and Power House Building)	Rs. 84,807,400.00
	<hr/>
	Rs.339,207,400
	<hr/> <hr/>

### 4. Stocks

Stocks were valued at the purchase or the selling price whichever is lower.

### 5. Provision for Gratuity

According to the Article 03 of the Gratuity Act No. 12 of 1983 provision for the gratuity (for payment of retirement gratuity for the employees who have completed five years of services) has been calculated on the basis of two weeks salary for each year they rendered their service to the Board.

### 6. Contingencies

Casual employees had filed a case at the Labour Tribunal against the Board and this was remained unsettled at the date of balance sheet.

Ñèóæ\$½ûðÚ &ð{ù

í\$ðÚæ ùÔ&ðæ\$Ú {\$ ùÛµÙßçù µ&ß<\$ 'óðòÙµ×ß 2002 µ÷À&`Èý) 31 ÷ÀÚµùùß à<&ùß <íÀ× &úÀ{\$ <Ô èÚóÔÉ 1998 wxl 51 ÷ÀØù í\$ðÚæ ùÔ&ðæ\$Ú {\$ ùµµÙßçù µ&ß<\$ 'óðòÙ ùùµðß 22 <èùßðÚ× &{ 1971 à'æ 38÷ÀØù 'Ô÷ÀÙß ùùµðß 13(1)<èùßðÚ× &'è &'µ×\$ß-ð< æÚ×Ñ× ×ÔðÝ ÁÙÙ Ù'æ\$ ùÙí\$ðÚ\$ùßðÚÚæ &'\$í<\$÷ÀÙ ìùØíµ×ß à\$óðòÔæÙ' <]&ð\$µÓ 154(1) <]&ð\$µ<{Ù à`ðÝÙðß Ñ½Ñð\$ù ùÙæ\$Ø '\$µèß Ñð\$ù× ×ðµðß Ñèóù× æØù Ù÷ÀÙ.

'Ô÷ÀÙß ùùµðß 14(2)(&Ù) <èùßðÚ× ùÙæ\$Ø ùÙæ\$Á×ð ùðßæ} ×ÔðÝ µ'' èÚóÔ' ùÙ}ÙýúÀ 'µèß ùÙíæßÁó×æß 'óðòÙµ×ß &ð\$ùðÚ <Ø×\$ à`ðù Ù÷À &'÷ÀÙù ÷ÀØù '\$µèß <\$íð\$µÓ à`ðÝÙðß< à`ð.

ä&ß &Ù '\$×\$÷, ùßµùß  
Ñèóæ\$½ûð  
2003 '\$ìðÝ 28 ÷ÀÙù  
µæ\$}Ö 7 Ñèóæ\$½ûðÚ µ÷Àù\$ìðµÈùßðÝµÓ ÷ÀÙ×

## **NOTE OF THE AUDITOR GENERAL**

The accounts of Sri Lanka National Library Services Board for the year ended 31<sup>st</sup> December 2002 were audited under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 22 of the National Library and Documentation Services Board Act No. 51 of 1998 and Section 13 (1) of the Finance Act No. 38 of 1971.

My observations on these accounts that should be published in terms of Section 14(2) (c ) of the Finance Act are contained in my report of even date addressed to the Chairman of the Board.

S C Mayadunne  
Auditor General.

28<sup>th</sup> March 2003  
Auditor General ' s Department,  
Colombo 7