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Statement of Directors' Responsibility

The Finance Act No.38 of 1971 and the Sri Lanka Rupavahini Corporation Act No.6 of 1982 require the Directors to prepare financial statements for each financial year giving a true and fair view of the state of affairs of Sri Lanka Rupavahini Corporation (hereinafter referred to as the "Corporation").

The Directors confirm that in preparing the financial statements of the Corporation appropriate Accounting Policies and Standards have been selected, consistently applied and supported by reasonable and prudent judgments and estimates. Any material departures have been disclosed and explained in the financial statements.

Having reviewed the Corporation's future financial projections, cash flows and current performance, the Directors consider that the Corporation has adequate resources to continue operations. The Directors have thus adopted a going concern basis in preparing financial statements.

The Directors have taken the responsibility to ensure that the Corporation maintains accounting records that disclose with reasonable accuracy the financial position of the Corporation as required by Sri Lanka Rupavahini Corporation Act No.6 of 1982 and that the financial statements comply with the Finance Act No.38 of 1971 and Sri Lanka Accounting Standards.

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The Directors have taken reasonable measures to safeguard the assets of the Corporation and to establish appropriate systems of internal controls in order to prevent and detect fraud and other irregularities.

The Directors also confirm that to the best of their knowledge all taxes and levies payable by the Corporation, all contributions, levies and taxes payable on behalf of and in respect of the employees and all other known statutory obligations including retirement gratuities as were due as at the Balance Sheet date have been either duly paid or appropriately provided in the financial statements.

On behalf of the Board of Directors;

Sonala Gunawardena

Chairman

Sri Lanka Rupavahini Corporation

Director

Date: 26/04/2022

Date: 26/04/2022

Sri Lanka Rupavahini Corporation

Statement of financial position as at 31st December 2021

	Note	2021 Rs.	2020 Rs.
ASSETS			
Non-current assets			
Property, plant and equipment	8	562,106,475	466,272,860
Intangible asset	9	123,067,523	134,632,066
Available for sale financial asset		1,104,000	1,104,000
Deferred income tax asset		54,325,425	52,309,095
Social Welfare Fund		497,517	487,717
Held to maturity financial assets	10	420,993,913	401,903,990
		<u>1,162,094,854</u>	<u>1,056,709,729</u>
Current assets			
Inventories	11	205,412,570	201,080,934
Trade receivables	12	249,164,434	394,754,279
Loans & receivables	13	139,377,666	158,298,867
Other receivables	14	252,337,404	192,092,628
Prepayments		6,143,703	2,244,954
Cash and cash equivalents	15	76,373,419	155,413,812
		<u>928,809,196</u>	<u>1,103,885,475</u>
Total assets		<u>2,090,904,050</u>	<u>2,160,595,204</u>
EQUITY AND LIABILITIES			
Capital and reserves			
Stated capital		735,742,424	537,742,424
Accumulated profit		(571,576,904)	(347,178,946)
		<u>164,165,521</u>	<u>190,563,478</u>
Non-current liabilities			
Government grant for capital items	16	396,237,147	483,255,000
Foreign aid		57,780,417	85,953,772
Social Welfare Fund payable		497,517	487,717
Defined benefit obligations	17	205,383,678	226,221,975
Bank Loan non-current	22.2	83,720,930	139,534,884
		<u>743,619,689</u>	<u>935,453,347</u>
Current liabilities			
Trade payables	18	106,751,247	110,926,268
Other financial liabilities	19	683,064,119	536,340,622
Other payables	20	46,853,453	18,019,491
Bank Loan current portion	22.1	55,813,953	55,813,953
Short-Term Bank Loan For ICC World Cup	22.3	-	54,750,000
Bank overdraft	21	290,636,068	258,728,044
		<u>1,183,118,840</u>	<u>1,034,578,379</u>
Total liabilities		<u>1,926,738,529</u>	<u>1,970,031,726</u>
Total equity and liabilities		<u>2,090,904,050</u>	<u>2,160,595,204</u>

The Chief Accountant certifies that the financial statements have been prepared in compliance with the requirements of the Sri Lanka Financial Reporting Standards as laid down by the Institute of Chartered Accountants of Sri Lanka, finance act no. 38 of 1971 & Sri Lanka Rupavahini Corporation act of no. 06 of 1982.

B. Wijayaratne
Director General

.....
Date

Mrs. A.H.E.R.P. Edirisinghe
Chief Accountant

.....
Date

The board of directors is responsible for the preparation and presentation of these financial statements. These financial statements were authorized for issue by the chairman on behalf of the board of directors on 26th of April 2022.

Sonala Gunawardana
Chairman

.....
Date

Director

.....
Date

The accounting policies and notes as set out in pages 7 to 37 form an integral part of these financial statements.

Sri Lanka Rupavahini Corporation
Income statement for the year ended 31st December 2021

		2021	2020
	Note	Rs.	Rs.
Sales	1	1,164,216,230	1,068,960,200
Cost of sales	3	<u>(1,237,650,677)</u>	<u>(1,268,429,096)</u>
Gross profit		(73,434,448)	(199,468,897)
Other operating income	2	337,717,010	359,262,878
**Government Subsidiary	2.1	164,000,000	310,000,000
Distribution cost	4	(125,986,035)	(140,805,822)
Administrative expenses	5	<u>(492,014,722)</u>	<u>(511,015,755)</u>
Operating profit /(Loss)		(189,718,195)	(182,027,596)
Finance cost	6	<u>(39,640,532)</u>	<u>(54,747,402)</u>
Profit/(Loss) before income tax		(229,358,726)	(236,774,998)
Income tax	7	<u>2,016,330</u>	<u>2,474,904</u>
Profit/(Loss) after income tax		(227,342,397)	(234,300,093)
Other Comprehensive Income			
Recognition of Actuarial Gain/ (Loss)		<u>-</u>	<u>-</u>
Total comprehensive income for the period		<u>(227,342,397)</u>	<u>(234,300,093)</u>

Audited

Figures in brackets indicate deductions.

The accounting policies and notes as set out in pages 7 to 37 form an integral part of these financial statements.

**

Government subsidiary received	362,000,000
Transfer to equity according to treasury instruction	<u>(198,000,000)</u>
	<u>164,000,000</u>

Further detail please refer the government contribution ac in Equity Statement.(Page no 4)

Sri Lanka Rupavahini Corporation

Statement of changes in equity for the year ended 31st December 2021

	Retained earnings Rs.	Government contribution Rs.	Total Rs.
Balance at 1 st January 2020	(120,593,494)	537,742,424	417,148,930
Income Tax Adjustment	7,753,181	-	7,753,181
Prior year Income receivable adjustment of China International TV Co.	(38,540)	-	(38,540)
			-
Comprehensive income for the period	<u>(234,300,093)</u>	<u>-</u>	<u>(234,300,093)</u>
Balance at 31st December 2020	<u>(347,178,946)</u>	<u>537,742,424</u>	<u>190,563,478</u>
Balance at 1 st January 2021	(347,178,946)	537,742,424	190,563,478
Prior Year Client Adjustment	(146,237)	-	(146,237)
Prior Year Adjustment for rental income	(5,000)	-	(5,000)
Prior year adjustment for income receivable(Educational Programmes)	12,000,000	-	12,000,000
Prior year adjustment for depreciation provision	(8,904,324)	-	(8,904,324)
**Government Subsidiary	-	198,000,000	198,000,000
Comprehensive income for the period	<u>(227,342,397)</u>	<u>-</u>	<u>(227,342,397)</u>
Balance at 31st December 2021	<u>(571,576,904)</u>	<u>735,742,424</u>	<u>164,165,521</u>

Figures in brackets indicate deductions.

The accounting policies and notes as set out in pages 7 to 37 form an integral part of these financial statements.

Sri Lanka Rupavahini Corporation

Statement of cash flows for the year ended 31st December 2021

	2021 Total Rs.	2020 Total Rs.
Cash flows from operating activities		
Cash generated from operations	319,523,758	182,596,327
Interest paid	(22,571,459)	(29,257,239)
Defined benefits obligations paid	(50,838,297)	(28,457,161)
Purchase of intangible(Purchase of teledrama)	(33,712,000)	(33,700,000)
Net cash (used in) / generated from operating activities	212,402,003	91,181,927
Cash flows from investing activities		
Acquisition of property, plant & equipment	(210,444,328)	(92,426,135)
Proceeds from disposal of property, plant & equipment	3,000	43,550
Investment income received(Treasury Bills & Fixed Deposits)	30,506,734	39,221,013
Government grant for Capital Expenses	-	234,855,000
Investment in subsidiary(Held to maturity financial asset-Fixed deposits)	(19,089,923)	(35,884,614)
Money transfer from BOC Torrington to BOC Corporate	-	64,147,754
Money transfer From BOC Corporate to BOC Torrington	-	(5,784,147)
Guarantee Charges For Bid Bond	-	1,003,520
Money transfer fees	-	2,500
Winding up as a special levy remitted to the General Treasury	-	1,915,328
Maturity of Treasury Bills	1,671,715	1,573,096
Investment in subsidiary(Treasury Bills & Fixed Deposits re- invest)	(844,952)	(65,353,630)
Net cash used in investing activities	(198,197,752)	143,313,236
Cash flows from financing activities		
Bank loan received	-	200,000,000
Short-Term Bank Loan received For ICC World Cup	-	73,000,000
Short-Term Bank Loan payment For ICC World Cup	(54,750,000)	(18,250,000)
Bank guarantee	-	(82,116,362)
Bank loan payments	(70,402,668)	(33,136,975)
Net cash generated from / (used in) financing activities	(125,152,668)	139,496,664
(Decrease) / increase in cash and cash equivalents	(110,948,417)	373,991,827
Movement in cash and cash equivalents		
At beginning of month (Decrease) / increase	(103,314,232)	(482,668,683)
At end of the period	(214,262,649)	(108,676,857)

	2021	2020
	Rs.	Rs.
<u>Cash Flow from Operating activities</u>		
Net Profit Before Tax	(229,358,726)	(236,774,998)
Adjustments For		
Prior Year China International Television Co. Income Receivable Adjustment	-	(38,540)
Prior Year Client Adjustment	(146,237)	-
Prior Year Adjustment for rental income	(5,000)	-
Prior year adjustment for income receivable(Educational Programmes)	12,000,000	-
Government Subsidiary	198,000,000	-
Investment Income	(28,178,704)	(34,211,114)
Profit on disposals-PPE	(1,998)	(26,131)
Amortization of Foreign Aid	(28,173,355)	(24,555,761)
Contra Income	(14,026,250)	(5,956,000)
Contra Expenses	12,718,250	360,000
Government grant for capital items	(87,017,853)	(84,972,613)
Depreciation	105,702,924	94,374,042
Impairment of Client Debtors	15,067,870	11,992,003
Impairment of Employee Debtors	10,387	(37,202)
Impairment of sundry Debtors	2,878,446	1,583,888
Losses on Disposal-PPE	2,463	17,847
Bank Interest	22,571,459	29,257,239
Bank Loan Interest	14,588,712	21,997,612
Amortize of intangible(Purchase of teledrama)	22,453,000	49,840,500
Amortize of intangible(Programme material foreign)	-	3,630,627
Amortize of intangible(In-house production teledrama)	4,828,883	4,828,883
Amortize of intangible(In-house production - others)	3,274,661	3,274,661
Amortize Grant of foreign programmes(NHK) (Intangible asset)	14,720,000	14,720,000
Gratuity Provision	30,000,000	30,000,000
Operating Profit/(Loss)Before Working Capital Changes	71,908,933	(120,695,057)
(Increase)Decreases in WIP	-	-
(Increase)Decreases in Inventories	(4,331,636)	3,435,738
(Increase)Decrease in Accounts Receivable & Others (W2)	92,087,527	88,238,028
Increase/(Decrease) in Accounts Payable & Others (W3)	159,858,934	211,617,617
	319,523,758	182,596,327

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Working 2

	2021	2020
	Rs.	Rs.
(Increase)Decrease in Accounts Receivable & Others (W2)		
Trade Receivables	144,548,226	16,463,836
Loans & Receivables(without treasury bills)	18,084,051	17,778,682
Other Receivables	(66,646,000)	54,774,207
Prepayment	(3,898,749)	(778,696)
	92,087,527	88,238,028

Working 3

	2021	2020
	Total	Total
	Rs.	Rs.
Increase/(Decrease) in Accounts Payable & Others (W3)		
Trade Payables	(16,893,271)	(5,859,755)
Other Financial Liability	147,918,243	202,441,584
Other Payable	28,833,961	15,035,788
	159,858,934	211,617,617

Audited

Sri Lanka Rupavahini Corporation

Notes to the financial statements

1 General information

Sri Lanka Rupavahini Corporation (hereinafter referred to as the "Corporation") was incorporated under the Sri Lanka Rupavahini Corporation Act No.6 of 1982. The Corporation operates as the National Television Broadcaster in Sri Lanka with the prime objectives of providing education, entertainment & information to a multi ethnic & multi religious Sri Lankan society.

Total number of employees of the Corporation as at 31st December 2021 was 868 (Permanent, Contract & Casual grades).

The Financial Statements of the Corporation for the year ended 31st December 2021 were authorized for issue by the chairman on behalf of board of directors on 26th of April 2022.

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

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

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

3 Summary of significant accounting policies

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

3.1 Basis of preparation

The financial statements of the corporation have been prepared in accordance with Sri Lanka Financial Reporting Standards ('SLFRS'). The financial statements have been prepared under the historical cost convention.

No adjustments have been made for inflationary factors affecting the financial statements. The financial statements are presented in Sri Lankan rupees.

The preparation of financial statements in conformity with SLFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Corporation's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 7.

Changes in new standards, amendments and interpretations issued but not effective for the financial year beginning 1 January 2012 and not early adopted.

- (i) IFRS 13, 'Fair Value Measurement' aims to improve consistency and reduce complexity by providing a precise definition of fair value and a single source of fair value measurement and disclosure requirements for use across SLFRSs.
- (ii) IFRS 9, 'Financial instruments', addresses the classification, measurement and recognition of financial assets and financial liabilities. IFRS 9 replaces the parts of LKAS 39 that relate to the classification and measurement of financial instruments. IFRS 9 requires financial assets to be classified into two measurement categories: those measured as at fair value and those measured at amortized cost. The determination is made at initial recognition. The classification depends on the entity's business model for managing its financial instruments and the contractual cash flow characteristics of the instrument. For financial liabilities, the standard retains most of the LKAS 39 requirements. The main change is that, in cases where the fair value option is taken for financial liabilities, the part of a fair value change due to an entity's own credit risk is recorded in other comprehensive income rather than the income statement, unless this creates an accounting mismatch. The Corporation is yet to assess IFRS 9's full impact.

3.2 Currencies

(a) Functional and presentation currency

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

(b) Transactions and balances

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

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the statement of comprehensive income within 'finance income or cost'. All other foreign exchange gains and losses are presented in the statement of comprehensive income within 'other (losses) / gains'.

3.3 Property, plant and equipment

Land and buildings comprise transmission stations and head offices. All the property, plant and equipment is stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the corporation and the cost of the item can be measured reliably. The carrying amount of replaced parts are derecognized. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

Table 1-Depreciation Rates of PPE

The principal depreciation rates used for this purpose are:

	Rate
Buildings	2%
Computers	20%
Furniture and fittings	10%
Electronic equipment	20%
Motor vehicles	25%
Office equipment	20%
Library Stock	20%
TV Sets	20%
Other Assets	20%

Audited

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

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

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognized within 'Other (losses)/ income' in the income statement.

Some fixed assets are fully depreciated when its original recorded cost, less any salvage value, matches its total accumulated depreciation. That fixed assets are still in use in the corporation and are fully depreciated, there is no additional accounting entry at all.

3.4 Financial Instruments

Financial Assets

3.4.1 Classification

The Corporation classifies its financial assets in the following categories: at Held to maturity, loans and receivables, and available for sale. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition.

(a) Held to maturity

Held-to-maturity investments consists of fixed deposits which are non-derivative financial assets with fixed or determinable payments and fixed maturities that the corporation's management has the positive intention and ability to hold to maturity (See Note 10).

(b) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets as maturities are lower than 12 months after the end of the reporting period. The Corporation's loans and receivables comprise 'trade and other receivables' and 'cash and cash equivalents' in the balance sheet (See Note 13).

(c) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless the investment matures or management intends to dispose of it within 12 months of the end of the reporting period. These consist of investment in unquoted shares in Lanka Puwath (Private) Limited.

(B) Financial Liabilities

Liabilities within the scope of IAS 39 are classified as financial liabilities at fair value through profit or loss or other liabilities, as appropriate.

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires.

3.5 Inventories

Inventories of the corporation consist of consumable stock (Stock held for the use of the Corporation & not for sale). Therefore inventories are valued at their cost. Stock valuation is done on a first-in-first-out (FIFO) basis.

3.6 Trade Receivables

3.6-1 Provisions-Trade receivables/Client Debtor

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

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

Table 2-The Client Debtors Provision as at 31/12/2021

In Rs.	
Provision as at 01/01/2021	113,096,174
Charge for the year 2021	15,067,870
Provision as at 31/12/2021	128,164,043

3.6-2 Provisions-Sundry Debtor

Tables 3-The Sundry Debtors Provision as at 31/12/2021

In Rs.	
Provision as at 01/01/2021	34,725,874
Charge for the year 2021	2,878,446
Provision as at 31/12/2021	37,604,320

3.6-3 Provisions-Other Receivables

3.6-3 1) Employee Loans

Employee loans constitute amounts granted to eligible employees under the following categories:

- I Distress loan
- II Special loan
- III Transport loan
- IV Housing loan
- V Other loan

The provision for bad debts for Employee Loans has been made only for the outstanding amounts with respect to employees who are no longer in service (either retired or resigned) with Sri Lanka Rupavahini Corporation.

Table 4-The Employee Loan provision as at 31/12/2021

In Rs.	
Provision as at 01/01/2021	135,459
Charge for the year 2021	10,387
Provision as at 31/12/2021	145,846

3.6.3 2) Employee Advances

Employee advances constitute amounts given to eligible employees under the following categories:

Advance for Programme Production
Advance for Employees (Miscellaneous)
Advance for Foreign Travel
Advance for Room Charges

Audited

The provision for bad debts for employee advances has been made to reflect the amounts outstanding with respect to employees who are no longer in service (either retired or resigned) with Sri Lanka Rupavahini Corporation.

3.7 Statement of changes in equity

Prior Year Client Adjustment	(146,237)
Prior Year Adjustment for rental income	(5,000)
Prior year adjustment for income receivable	12,000,000
Prior year adjustment for depreciation provision	(8,904,324)
Government Subsidiary	198,000,000

3.8 Cash and cash equivalents

In the statement of cash flows, cash and cash equivalents includes cash in hand & bank current account balance. In the statement of financial position, bank overdrafts are shown within borrowings in current liabilities. Bank balances according to the bank statements for 31st December 2021 Bank Of Ceylon Corporate branch Rs.(235,421,976.51) & Torrington branch is Rs.(4,358,258.29) Peoples Bank Rs.50,000.

3.9 Trade Payables/Liabilities

Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities. Trade payables are recognized initially at fair value.

3.10 Current and deferred income tax

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

The current income tax charge is calculated on the basis of the provision of Inland Revenue Act No.10 of 2006 & subsequent amendments. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions here appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is recognized, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the statement of financial position date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

Deferred income tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred income taxes assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

Table 5- Deferred Tax as at 31 December 2020

Description	Book Written down value	Tax written down value	Timing difference	Tax rate	Deferred tax
Property ,plant & equipments	458,612,337	271,251,054	187,361,283	28%	52,461,159
Gratuity provision & other provisions	374,179,481	-	374,179,481	28%	(104,770,255)
					<u>(52,309,095)</u>

Note

Total assets net book value	466,272,860
Less:	
Land	(7,660,503.25)
Motor vehicle (NBV)-2010	(1)
Motor vehicle (NBV)-2011	(2)
JICA project(Grant)	(16)
Motor vehicle(Grant)	<u>(1)</u>
Property ,plant & equipments	<u>458,612,337</u>

Note

Gratuity provision	(226,221,975)
Provision for bad debts-Client	(113,096,174)
Provision for bad debts-Employee	(135,459)
Provision for bad debts-Sundry	<u>(34,725,874)</u>
Gratuity provision & other provisions	<u>(374,179,481)</u>

Table 6- Deferred Tax as at 31 December 2021

Description	Book Written down value	Tax written down value	Timing difference	Tax rate	Deferred tax
Property ,plant & equipments	358,102,932	180,824,420	177,278,512	28%	49,637,983
Gratuity provision & other provisions	371,297,888	-	371,297,888	28%	(103,963,409)
					<u>(54,325,425)</u>

Note

Total assets net book value 562,106,475

Less:

Land (7,660,503)
 Motor vehicle (NBV)-2010 (1)
 Motor vehicle (NBV)-2011 (2)
 JICA project(Grant) (16)
 Motor vehicle(Grant) (1)
 Equipment on Treasury Funds (196,343,020)

Property ,plant & equipments 358,102,932

Note

Gratuity provision (205,383,678)
 Provision for bad debts-Client (128,164,043)
 Provision for bad debts-Employee (145,846)
 Provision for bad debts-Sundry (37,604,320)
Gratuity provision & other provisions (371,297,888)

3.11 Contingent Liabilities

Audited

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

A total of 14 cases have been filed against the Corporation. The estimated compensation for the plaintiffs in the event of a court ruling against the corporation for all the 14 cases is Rs.937,950,000.(Schedule Annex XXXVIII)

3.12 Retirement Benefit Liabilities

Defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognized in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the end of the reporting period, together with adjustments for unrecognized past-service costs. The defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates of government bonds as no active market for high-quality corporate bonds in Sri Lanka.

For the year 2021 we calculated the amount for defined benefit obligation was based on the budgeted amount for 2021.
 The Company will continue as a going concern & Gratuity Plan is not pre-funded.

Table 7-The Amount recognized in the Balance sheet

In Rs.	
Balance as at 01/01/2021	226,221,975
Charge for the year 2021	30,000,000
Payments made during the year 2021	<u>(50,838,297)</u>
Balance as at 31/12/2021	<u>205,383,678</u>

3.13 Grants

Grants relating to property, plant and equipment are included in non-current liabilities as deferred grants and are credited to the statement of comprehensive income on a straight-line basis over the expected lives of the related assets. Since in the year 2021 grant will amortise at the time the related purchase assets transfer to the relevant accounts.

3.13.1 Local Grants

The grants have been amortized at the rate of 20% for Equipment & 25% for Vehicle per annum. The Corporation has received grant from government amounting Rs.11,500,000 (Car value Rs.7,400,000 & Van Rs.4,100,000) in 2016. In the year 2017 a local grant received for reconciliation channel Rs.171,000,000 & production of programmes for reconciliation channel Rs.9,000,000. For the year 2018 received 100 millions, in the year 2019 received 150 millions and the year 2020 it was 235 millions for purchase capital items under national budget.

3.13.2 Foreign Grants

The Corporation has received foreign grants amounting to Rs. 654,665,339 in the form of equipment. This amount has been amortized over the useful life of the equipment and the relevant amount for the year 2021 is Rs.2,596,040.18. This is shown separately under the item "amortization of foreign aid" in the notes to the income statement.

A foreign grant for equipment to the value Rs.66,773,684.69 was received on 27/12/2012 from the government of Japan through JICA Sri Lanka. These equipment give the corporation the editing to create 2D & 3D animations. The amount would be amortized over its useful life (5 years) beginning from year 2013.

Foreign grant Rs.73.6 million (Japanese Yen 52.6 million) Grant for the Improvement of Japanese TV programmes of Sri Lanka Rupavahini Corporation under Japanese cultural grant aid programme 2015/2016. Accordingly treasury has been agreed to release Rs.42,720,573.44 for the implementation of above project on grant basis. Year 2017 Rs.20 million had received to the SLRC and that amount shown under other Income (Foreign grant for programme production) in income statement. Remaining amount received in the year 2018 and 2019.

In the year 2017 Korean grant aid project RAPA received for media assets management with digital archiving system valued Rs.36,198,604.65. In the year 2020 Rs.7,252,063 valued follow up support for equipment provided Under RAPA ODA Project.

3.14 Revenue

Revenue of the Corporation is accounted for on an accrual basis. Interest Income on investment is also recognized in the same basis.

Revenue is measured at the fair value of the consideration received or receivable. The corporation recognizes revenue when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the corporation.

The primary source of revenue is derived from Sale of airtime. Other sources of income recognized in the income statement are given as a note to the income statement.

3.15 Accounting for Expenditure

Expenditure of the corporation is accounted for on accrual basis, charging all expenses incurred in the day to day operations of the business and in maintaining the property, plant & equipment in a state of efficiency.

Over draft interest cost is charged to the Income Statement under financial charges as and when it is incurred.

3.16 Cash Flow Statement

The cash flow statement has been prepared using the indirect method. Cash and cash equivalents consist of cash in hand and bank current account balance.

3.17 Events after the Balance Sheet Date

All material post balance sheet events have been considered and disclosed or adjusted, where applicable.

3.18 Rupavahini Social Welfare Fund

The source of these funds was from the general public, in response to various campaigns carried out by the corporation at time of disaster situation effected to Sri Lanka.

The Account balance is given in the table below.

Table 8-Social Welfare Fund Balance as at 31/12/2021

In Rs.	
Balance as at 01/01/2021	487,717
Call Deposit Interest	9,800
Fund Balance at the end of the year 2021	497,517

The Social Welfare Fund is an integrated part of statement of financial position.

4 Intangible Asset (Copyright fees paid)

Copyright fees paid to acquire telecast rights of programmes (either local or foreign) & cost of in-house produced programmes (teledramas, motion pictures, films & etc) that meet the triple criteria of identifiability, control & existence of future economic benefits as defined in LKAS 38 (Intangible Assets) have been amortized based on the following policy of the corporation.

Tables 9-The policy for amortization of acquired (or procured) programmes and in-house produced programmes.

Category	Amortization Policy
Acquired (or Procured) local teledramas and films	Number of runs. - If the number of runs are not exhausted as defined in the contract within the contract period then to recognise the balance amount capitalised as an expenditure at the end of the contract.
Acquired (or Procured) local programmes (other than local teledramas and films)	Number of runs. - If the number of runs are not exhausted as defined in the contract within the contract period then to recognise the remaining capitalised amount as an expenditure at the end of the contract.
Acquired (or Procured) foreign films / soap operas	Number of runs. - If the number of runs are not exhausted as defined in the contract within the contract period then to recognise the balance amount capitalised as an expenditure at the end of the contract.
Acquired (or Procured) foreign programmes (other than foreign films / soap operas)	Number of runs. - If the number of runs are not exhausted as defined in the contract within the contract period then to recognise the remaining capitalised amount as an expenditure at the end of the contract.
In-house productions - teledramas	- 50% in the 1 st run and to amortise the balance 50% for 10 years in equal amounts.
In-house productions – programmes other than teledramas	- amortise 50% in the 1 st run and to amortise the balance 50% for 10 years in equal amounts.
Acquired (or Procured) foreign films and soap operas that grant rights indefinitely	- 50% in the 1 st run and to amortise the balance 50% for 10 years in equal amounts.
Acquired (or Procured) programmes other than films or soap operas that grant rights indefinitely	- amortise 50% in the 1 st run and to amortise the balance 50% for 10 years in equal amounts.

In the case a programme does not meet one or more of the triple criteria (identifiability, control & existence of future economic benefits) then the total cost associated with the programme has been recognised as an expense in the first run.

Tables 10 -Copyright Fee

In Rs.	Purchase of Teledrama	Procurement of Foreign Programme	In-house Produced Teledrama	Local Programme not-telecast	WIP Local Programme	In-house Production Others	Grant of Foreign Programme (NHK)
Balance as at 01/01/2021	81,124,500	-	14,334,858	-	-	9,732,708	29,440,000
Addition	33,712,000	3,630,627	-	-	-	-	-
Transfer	-	-	-	-	-	-	-
Amortized for the year 2021	(22,453,000)	(3,630,627)	(4,828,883)	-	-	(3,274,661)	(14,720,000)
Balance as at 31/12/2021	92,383,500	-	9,505,976	-	-	6,458,047	14,720,000

5 Security For Overdraft Facility

Depending on the size of the overdraft facility & nil margin of letter of credit, the bank may require from the Corporation to provide some security. - Therefore Rs. in 328 millions fixed deposits provided by the corporation as the security to the bank for securing the overdraft facilities & nil margin facility of letter of credit. (According to the SLFRS 1)

6 Investment Income**Tables 11** -Amounts of Investment Income in the year 2021

Type of Investment	Amount
Treasury Bills (Bank of Ceylon)	30,771
Fixed Deposits (Bank of Ceylon)	22,385,871
SMIB Fixed Deposit (State Mortgage & Investment Bank)	1,346,687
State Surplus Trust Fund	-
Special Housing Loan Scheme (State Mortgage & Investment Bank)	17,681
Fixed Deposits (Short Term) Bank Of Ceylon	3,915,615
Savings Account (Bank of Ceylon)	482,079
Total Investment Income	28,178,704

7 Critical accounting estimates and judgments

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

- Critical accounting estimates and assumptions

The Corporation makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(a) Income taxes

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

(b) Pension Benefits

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

The Corporation determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the Corporation considers the interest rates of government bonds as no active market for the corporate bonds in Sri Lanka.

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

(c) Fair value of derivatives and other financial instruments

The fair value of financial instruments that are not traded in an active market is determined by using valuation techniques. The Corporation uses its judgment to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of each reporting period. The Corporation has used discounted cash flow analysis for various available-for-sale financial assets that are not traded in active markets.

8 Financial Risks Management

8.1 Financial risks factors

The Corporation's activities expose it to a variety of financial risks: market risk, credit risk and liquidity risk. Risk management is carried out by management under policies approved by the board of directors. Management identifies and evaluates the financial risks on a regular basis.

8.2 Market Risks

i) Foreign exchange risk

Foreign exchange risk arises when future recognized assets or liabilities are denominated in a currency that is not the entity's functional currency.

The Corporation is not exposed to foreign exchange risk as the Corporation does not have foreign currency denominated receivables or payables.

ii) Interest rate risk

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The risk of an adverse financial impact due to changes in the absolute level of interest rates is known as interest rate risk.

The Corporation has no interest bearing borrowings as at the balance sheet date. The lease liability and the investments in treasury bills being the only instruments that carry interest are not significant. Therefore the interest rate risk is within the tolerable level.

iii) Price risk

The risk of an adverse financial impact due to changes in the commodity and equity prices is known as price risk.

Even though the Corporation has investments in unquoted shares which are classified as available-for-sale, the Corporation is not exposed to price risk as these shares are not traded in an active market. The Corporation is not exposed to commodity price risk.

8.3 Credit Risk

Credit risk arises from cash and cash equivalents, deposits with banks and financial institutions as well as credit exposures to customers, including outstanding receivables and committed transactions. Respective officers are responsible for managing and analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered.

Table 12- Credit Period Analysis for the year 2021

	2021 Rs.'000	2020 Rs.'000
Within the credit period		
0 - 1 month	93,408	120,871
Past due		
1 - 3 months	73,628	183,090
3 -6 months	37,800	25,083
More than 6 months	172,432	178,749
Total trade receivables	377,268	507,793
Impairment	(128,164)	(113,096)
Net trade receivables	249,104	394,697

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9 Related party disclosures

The Corporation Carries out transactions in the ordinary course of its business with parties who are defined as related parties in Sri Lanka Accounting Standard 24 "Related Party disclosures ", the details of which are reported below.

	Name	Designation	Nature of the related	Address
1	Mr.Sonala Gunawardana	Chairman	No related party transaction	1028/6 Subodharama Temple Road, Pothuarawa,Malabe.
2	Mr.H.Hemal Kasthuriarachchi	Board Member	No related party transaction	26/19, Suramya Mawatha, Watthegedara Road, Maharagama.
3	Mr.Chandrapala Liyanage	Board Member	No related party transaction	43/23A, Pepiliyana Mawatha, Kohuwela.
4	Mr.Nuwan Gamage	Board Member	No related party transaction	131/2 Piliyandala Road, Maharagama.
5	Mr.Ajith Dissanayaka	Board Member	No related party transaction	No.150/2, Wataddara, Veyangoda.
6	Mr.S.R.W.M.R.P Sathkumara	Board Member	No related party transaction	Illuppugamuwa, Welipennagahamulla.
7	Mr.Jayampathi Bandara Heenkenda	Director General	No related party transaction	No:08, Pansal Watta Road, Kundasale, Kandy.

Name	Designation	Nature of the related	Address
8 Mr. D.M.K. Dasanayake	Acting Deputy Director General (Engineering)	No related party transaction	224/1C, Malwatte Road, Arangala, Malabe.
9 Mr. P.B.G Sumedha Athulasiri	Deputy Director General (Programme /Marketing)	No related party transaction	234/J, Kadurugahawatta lane, Kottikawatta.
10 Ms.P.G.R.Hemanthi Kumari	Deputy Director General (Administration)	No related party transaction	46/16, Avarihena Road, Polhengoda, Colombo 05.
11 Mrs. A.H.E.R.P. Edirisinghe	Chief Accountant	No related party transaction	No.36, Walpola, Mulleriyawa new town.
12 Mr.Palitha K.Wijesinghe	Director (Production Service)	No related party transaction	No.225, Mahawatte Road, Wewelduwa, Kelaniya.
13 Mr.Indika Marasinghe	Acting Director (News & Current Affairs)	No related party transaction	44/4 Kithulwatte Road, Borella.
14 Mr.Chandrasiri Thambavita	Director (Education Programme)	No related party transaction	L.L.53 Malabe, Ittapana.

Sri Lanka Rupavahini Corporation

Notes to the financial statements

Note	2021 Rs.	2020 Rs.
1 Revenue		
Sale of TV time - channel 1	785,422,248	888,101,744
Sale of TV time - channel Eye	108,247,142	84,081,866
Sale of TV time - Nethra	56,150,590	69,137,809
Sale of TV time - contra deal	14,026,250	5,956,000
	963,846,230	1,049,126,350
Sale of TV time-Education Programme	200,370,000	19,833,850
	1,164,216,230	1,068,960,200
2 Other operating income		
Production income	98,322,000	134,471,852
Youtube Viewership Contribution	6,908,335	-
Investment income (Please refer table 11)	28,178,704	34,211,114
Transfer fees	839,944	394,880
Profit on disposals-property plant & equipment	1,998	26,131
Rent from canteen	60,000	60,000
Departmental fines	364,172	387,613
Interest on loans to employees	4,716,220	4,116,491
Miscellaneous income	15,658,687	2,475,252
Amortization of foreign aid	28,173,355	24,555,761
Royalty Reimbursement By Client	3	-
Non-refundable tender deposits	88,685	299,722
Registration fees	314,471	270,387
Sale of programme material	158,128	1,660,152
Utilization of SLRC facilities (local)	17,788,745	39,280,816
Reimbursement of Programme Expenses	3,281,481	-
Income From Diploma Course	11,547,222	-
Sale of Nanamihira Question Papers	20,892,465	19,501,935
Commercial promotional income	223,148	-
Viewership contribution-Google Asia	13,178,937	10,602,795
Information providing charges	2,455	122
Government grant for capital items	87,017,853	84,972,613
	337,717,010	359,262,878
2.1 Government Subsidiary		
Government Subsidiary	164,000,000	310,000,000
	164,000,000	310,000,000

Audited

Note	2021 Rs.	2020 Rs.
3.0 Cost of sales		
Programme expenses		
3.1 Educational programme expenses		
Artiste fees	2,659,065	3,679,275
Refreshments	258,650	712,491
Make-up materials	108,357	150,696
Incidental expenses	159,870	46,595
Stage design	348,753	464,422
Video cassettes & tapes	753,619	438,537
Water Expenses	53,948	19,745
Hire of transport facilities	27,083	-
Hire of equipment facilities	226,143	1,369,500
Electricity	2,000	3,700
Lodging	384,809	557,000
Still photographs	5,000	-
Traveling & subsistence	312,393	486,068
Premises	600	15,500
Special event	7,000	206,000
	5,307,289	8,626,564
Channel eye/Nethra		
Artiste fees	642,740	1,700,430
Refreshment	10,190	69,585
Electricity reimbursment- Channel eye(Fairway Towers)	3,188,456	2,286,246
Tower rental	5,940,000	3,762,000
Incidental expenses	63,223	55,518
Traveling & subsistence	3,000	55,485
Water Expenses	12,522	13,068
Video cassettes & tapes	97,024	125,056
Stage design/sets	104,570	99,470
	10,061,725	19,513,570
3.2 General programme expenses		
Artistes fees	18,473,034	14,232,919
Previewing & monitoring charges	156,600	224,100
Refreshment allowance	2,218,332	2,770,995
Purchase of copy/ production TV right	128,793,216	115,236,958
Stage & design/ sets/ props	1,295,908	1,609,753
Make-up materials	105,753	302,399
Video cassettes & tapes	1,715,961	901,371
Graphic & animation materials	119,111	-
Still photographs	34,006	104,506
Hire of equipment facilities	3,867,680	10,035,135
Incidental expenses	943,775	1,204,886
Water Expenses	274,399	212,168
Procurement programme materials - foreign	14,720,000	17,162,405
Traveling & subsistence	1,555,213	1,454,661
Special event	760,629	168,000

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Note	2021 Rs.	2020 Rs.
Lodging	2,800,500	2,195,900
Electricity	142,773	176,773
Hire of facilities (Theatre/Audio)	741,148	781,898
Hire of sound equipment	2,845,500	772,000
Hire of transport	644,451	617,157
Fuel for generator	11,098	10,748
Fuel for motor vehicle	(34,620)	198,773
Premises	520,070	240,070
	182,704,536	170,613,573
3.3 News programme expenses		
Payments to news readers/ editors	6,664,295	5,867,945
News gathering - Local	19,820,925	23,692,275
News gathering - Foreign	7,655,366	7,116,067
Incidental expenses	227,571	191,978
Satellite & related charges. - Foreign	928,203	694,845
ABU's fixed & variable charges	4,384,800	4,104,000
Transport news vehicle	9,963,453	14,787,005
Web streaming service	2,700,000	2,700,000
Video cassettes & tapes	147,023	236,285
Refreshment allowances	471,643	1,289,533
Design/news sets	722,644	-
Artistes fees	3,718,120	4,042,615
Hire of equipment facilities	1,048,568	1,148,068
Water	77,091	34,188
Hire of sound equipment	132,250	132,250
Traveling & subsistence	433,975	757,195
Graphic & Animation Material	2,250	13,309
Premises	144,221	144,221
Lodging	610,500	946,100
Sets/props (current affairs)	428,666	827,982
Hire of transport facilities(current affairs)	19,633	-
Hire of facilities (Theatre/Audio)(current affairs)	168,723	168,723
Still photographs(current affairs)	20,000	20,000
Live streaming	2,700,000	2,700,000
Special events	201,902	376,902
	63,391,822	72,017,430
3.4 Commercial production expenses		
Artistes fees	431,650	552,725
Refreshment allowance	65,500	6,535
Stage & design/sets/props	1,322,069	391,845
Hire of transport facilities	8,285	-
Hire of equipment facilities	58,000	261,950
Water Expenses	3,480	6,264
Incidental expenses	77,869	8,789
Traveling & subsistence	151,295	90,500
Lodging & premises	511,000	159,500
Video cassettes & tapes	24,918	35,384
Special events	10,000	-
Social Media Development Charges	48,223	-
	2,712,289	1,531,438

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Note	2021 Rs.	2020 Rs.
3.5 Other production expenses		
Salaries & other allowances (For production staff)		
Salaries/ allowances - Permanent staff	405,072,680	426,362,032
Salaries/ allowances - Contract staff	6,148,101	6,170,675
Salaries/ allowances - Relief staff	6,064,665	5,865,193
Overtime	146,941,778	150,982,007
Corporation share of EPF	63,133,770	66,324,698
Corporation share of ETF	12,610,078	13,265,688
Holiday pay	44,055,127	42,178,256
Week-end payment for executive	1,660,913	2,030,260
Hardship/ altitude/ heavy duty	5,970,483	5,994,526
Duty officers/ engineers fees	1,357,200	1,456,538
Meal allowance -Non executive	7,038,000	7,283,250
Incentive allowance	22,725,120	24,416,700
Transport allowance	10,519,740	11,048,177
Encashment medical leave	28,322,191	29,932,608
Bonus	79,150	9,097,169
Electricity - Head office (75%)	69,035,851	71,198,316
Fuel for generator	1,262,420	1,579,650
Running expenses (75%)	6,808,976	7,185,220
Repairs & maintenance - Equipment	9,950,614	12,761,241
Commercial contra expenses	12,718,250	360,000
Frequency chargers	4,703,089	4,746,199
Transmission Tower Rental	11,918,510	13,927,223
Colombo -Palali link for video transmission	4,755,942	3,453,267
	882,852,648	917,936,748
3.6 Depreciation		
Depreciation	90,620,368	78,189,773
Total Cost of Sales	1,237,650,677	1,268,429,096
4 Distribution expenses		
Agency commission	101,306,211	125,940,083
Promotional expenses	6,665,580	381,735
Ru-entertainment recorded cassette expenses	57,541	704,418
Bad debts-Employee	10,387	(37,202)
Bad debts-Sundry	2,878,446	1,583,888
Bad debts-Clients	15,067,870	11,992,003
	125,986,035	140,805,822
5 Administrative expenses		
Members remuneration	1,846,000	2,210,000
Salaries/ allowances - permanent staff	135,024,227	142,120,677
Salaries/ allowances - contract staff	2,049,367	2,056,892
Salaries/ allowances - relief staff	2,021,555	1,955,064
Overtime	48,980,593	50,327,336
Corporation share of EPF	21,044,590	22,108,233
Corporation share of ETF	4,203,359	4,421,896
Holiday pay	14,685,042	14,059,419
Week-end payment for executive	553,638	676,753
Hardship/ altitude/ heavy duty	1,990,161	1,998,175
Duty officers/ engineers fees	452,400	485,513
Membership fees for professional executives	6,542	22,352
Contribution for pension & W & O.P	155,618	170,544
Meal allowance -Non executive	2,346,000	2,427,750
Incentive allowance	7,575,040	8,138,900
Transport allowance	3,506,580	3,682,726
Encashment medical leave	9,440,730	9,977,536
Incentive gratuity & compensation	1,950,000	1,140,000

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Note	2021 Rs.	2020 Rs.
Bonus	26,383	3,032,390
Recreation	18,000	43,000
Uniforms to staff	10,250	20,750
Premium - medical insurance scheme	23,533,871	29,533,106
Premium for accident & life insurance	1,141,334	1,167,549
Traveling & subsistence - Local	566,173	730,370
Traveling & subsistence - Mileage allowance	8,082,211	6,677,451
Traveling & subsistence - foreign	-	252,614
Incidental expenses - Foreign travel	45,247	18,031
Corporation refreshment/ entertainment	932,560	955,339
Rent, rates & taxes	16,760,170	16,993,014
Electricity & power	23,011,950	23,732,772
Telephone including rental	17,287,820	12,948,546
Security service	11,975,294	11,320,486
Postage	331,955	675,810
Printing & stationary	6,133,768	4,630,866
Newspapers & periodicals	1,858,650	1,221,140
Office requisites	8,002,639	4,888,061
Losses on disposal -property plant & equipment	2,463	17,847
Sundry expenses	3,917,317	3,097,274
Advertisement- tender & recruitment	1,031,625	4,207,231
Compensation for court cases	30,000	297,580
Running expenses of motor vehicles	2,269,659	2,395,073
Hire of motor vehicles	10,754,364	12,315,908
Insurance - building & other assets	2,341,767	2,330,917
License & insurance motor vehicle	778,026	1,234,306
Repairs & maintenance - building	13,352,632	11,736,065
Repairs & maintenance - Garden	1,416,118	2,793,959
Repairs & maintenance - Other assets	1,035,839	622,990
Water	2,263,230	2,558,645
Grant For SLRC Canteen	189,696	312,000
Lodging	338,614	325,670
Web hosting/Internet lease line	969,930	2,605,645
Anniversary celebration	3,693,147	685,649
Public addressing system charges/ rental	86,230	95,076
Repairs of motor vehicles	6,344,761	8,318,613
Training expenditure - internal	230,353	1,648,863
Incentive payments for production	10,000	-
Donation	100,000	200,000
Licence Fee & Communication Equipment	600,000	
Print of Nana Mihira question paper	8,471,090	7,997,500
Royalty for the broadcast Songs	86,000	39,000
Diploma course expenses	1,107,338	-
International Relationship Unit Expenses	590	
Subscription fees(contribution to AIDB)	7,961,660	7,754,033
Depreciation	15,082,556	16,184,269
	462,014,722	481,015,755
Interest Charges for benefit obligation	30,000,000	30,000,000
	492,014,722	511,015,755

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Note	2021 Rs.	2020 Rs.
6 Financial & other charges		
Bank charges	502,433	569,744
Bank interest	22,571,459	29,257,239
Bank loan interest	14,588,712	12,881,250
Audit fees	1,248,000	1,200,000
Legal fees	691,003	1,698,981
Stamp duty	18,925	23,825
Consultancy & Other Prof. Chg	20,000	-
	39,640,532	54,747,402
7 Taxation		
Profits & income exempt from tax		
Recognized Actuarial Gain/ Loss	-	-
	-	-
Profit/(loss) Before Tax) for the year	(229,358,726)	(236,774,998)
Government Subsidiary	(164,000,000)	(310,000,000)
Profit/(loss)Before Tax for the year (Without Government subsidiary)	(393,358,726)	(546,774,998)
Depreciation	105,702,924	94,374,042
Interest paid (100% Allowed)	37,160,171	42,138,490
Corporation entertainment	932,560	955,339
Donations	100,000	200,000
Commercial promotional expenses (25% Disallowable)	1,666,395	95,434
Contra expenses (25% Disallowable)	3,179,563	90,000
Profit/loss on disposal	465	(8,285)
Tax gain /loss on disposal	(5,495)	13,171
Anniversary celebration	3,693,147	685,649
Provisions for gratuity	30,000,000	30,000,000
Gratuity paid	(50,838,297)	(28,457,161)
Provisions for bad debts-Sundry	2,878,446	1,583,888
Provisions for bad debts-Clients	15,067,870	11,992,003
Provisions for bad debts-Employees	10,387	(37,202)
Interest income	(28,178,704)	(34,211,114)
Grant for capital items	(87,017,853)	(84,972,613)
Foreign Grant for Programme Production	-	(1,797,000)
Capital allowances	(100,855,274)	(99,841,269)
Amortization of foreign aid	(28,173,355)	(24,555,761)
Business profit/(loss)	(488,035,776)	(638,527,386)
Interest income	28,178,704	34,211,114
Total statutory income	28,178,704	34,211,114
35% from net profit allowable losses b/f	(9,862,546)	(11,973,890)
Interest Paid	(37,160,171)	(42,138,490)
Assessable income	(18,844,013)	(19,901,266)
Qualifying payments	-	-
Taxable income	(18,844,013)	(19,901,266)
Tax amount (28%)	-	-
Income tax liability	-	-
Deferred tax	(2,016,330)	(2,474,904)
	(2,016,330)	(2,474,904)
Notional tax credit (Treasury bill income 1/10)	-	-
Tax liability	(2,016,330)	(2,474,904)

Property, Plant & Equipment

26

Cost										
Note		Balance as at 31/12/2019	Additions	Adjustment	Disposals	Balance as at 31/12/2020	Additions	Adjustment	Disposals	Balance as at 31/12/2021
8	Land	7,660,503	-	-	-	7,660,503	-	-	-	7,660,503
	Building	272,927,117	-	-	-	272,927,117	-	-	-	272,927,117
	Furniture & Fittings	55,616,200	357,429	-	-	55,973,629	651,495		-	56,625,124
	Plant & Equipment	3,076,183,068	12,332,048	-	(10,493)	3,088,504,623	7,369,735	(2,090,434)	-	3,093,783,924
	Equipment On Treasury Fund	75,167,126	85,814,751	-	-	160,981,877	200,015,689	2,090,434	-	363,088,000
	Office Equipment	54,168,736	277,979	-	(42,550)	54,404,165	146,444	-	-	54,550,609
	Electrical Equipment	7,966,554	174,109	-	-	8,140,663	61,677	-	-	8,202,340
	TV Sets	26,063,065	0	-	(148,262)	25,914,804	219,610	-	(68,685)	26,065,729
	Library Stocks	2,437,140	50,000	-	-	2,487,140	1,575	-	-	2,488,715
	Loose Tools & Accessories	4,572,249	36,215	-	-	4,608,464	42,505	-	-	4,650,969
	Computer	137,057,393	575,000	-	-	137,632,393	1,791,534	-	-	139,423,926
	Other Assets	5,269,672	59,167	-	-	5,328,838	144,066	-	-	5,472,904
	Accounting Software	9,542,602	-	-	-	9,542,602	-	-	-	9,542,602
	Equipment For NTV	33,159	-	-	-	33,159	-	-	-	33,159
	Motor vehicle	102,717,335	-	-	-	102,717,335	-	-	-	102,717,335
	Musical Instrument	170,037	1,500	-	-	171,537	-	-	-	171,537
	Caravan Equipment	162,142	-	-	-	162,142	-	-	-	162,142
	Security Equipment	2,169,763	-	-	-	2,169,763	-	-	-	2,169,763
	JAICA Project	66,773,685	-	-	-	66,773,685	-	-	-	66,773,685
	Equipment For Reconciliation Channel	151,278,272	-	-	-	151,278,272	-	-	-	151,278,272
	Container	3,549,895	-	-	-	3,549,895	-	-	-	3,549,895
	Total Value of Assets	4,061,485,712	99,678,198	-	(201,304)	4,160,962,606	210,444,328.36	-	(68,685)	4,371,338,249

Depreciation

Note	Balance as at 31/12/2019	Depreciation for the year	Adjustment	Disposals	Balance as at 31/12/2020	Depreciation for the year	Adjustment	Disposals	Balance as at 31/12/2021
8 Land	-	-	-	-	-	-	-	-	-
Building	136,914,882	5,458,542	-	-	142,373,424	5,458,542	(584,708)	-	147,247,259
Furniture & Fittings	48,416,120	2,056,726	-	-	50,472,845	1,637,243	(561,715)	-	51,548,374
Plant & Equipment	2,977,577,140	29,839,394	-	(10,492)	3,007,406,042	24,495,670	12,128,999	-	3,044,030,711
Equipment On Trasuary Fund	6,545,721	18,094,725	-	-	24,640,446	35,869,044	0	-	60,509,491
Equipment For NTV	33,158	-	-	-	33,158	-	-	-	33,158
Office Equipment	49,838,336	814,092	-	(26,136)	50,626,291	807,075	1,572,589	-	53,005,955
Electrical Equipment	7,946,003	59,276	-	-	8,005,279	95,692	(114,918)	-	7,986,053
TV Sets	24,619,530	601,404	-	(129,411)	25,091,523	513,981	(219,810)	(65,220)	25,320,474
Library Stocks	2,383,752	48,028	-	-	2,431,780	47,951	(63,218)	-	2,416,513
Loose Tools & Accessories	3,828,135	102,733	-	-	3,930,868	95,296	480,153	-	4,506,317
Computer	118,748,910	5,985,122	-	-	124,734,032	6,194,998	(3,717,343)	-	127,211,688
Other Assets	4,900,570	160,753	-	-	5,061,322	156,824	(15,703)	-	5,202,443
Accounting Software	9,512,911	29,681	-	-	9,542,593	(0)	0	-	9,542,593
Motor vehicle	101,916,746	796,915	-	-	102,713,661	3,654	(0)	-	102,717,315
Musical Instrument	170,028	-	-	-	170,028	300	4	-	170,332
Caravan Equipment	162,140	-	-	-	162,140	-	-	-	162,140
Security Equipment	2,169,761	-	-	-	2,169,761	-	(6)	-	2,169,755
JAICA Project	66,773,669	-	-	-	66,773,669	(0)	0	-	66,773,669
Equipment For Reconciliation Channel	37,755,743	30,255,654	-	-	68,011,397	30,255,654	(0)	-	98,267,052
Container	268,488	70,998	-	-	339,486	70,998	0	-	410,484
Total Depreciation	3,600,481,742	94,374,042	-	(166,039)	3,694,689,746	105,702,924.16	8,904,324	(65,220)	3,809,231,774.06

Audited

Net book value of assets

Note	Balance as at 31/12/2019	Balance as at 01/01/2020	Balance as at 31/12/2020	Balance as at 31/12/2020	Balance as at 31/12/2021
8 At Cost	4,061,485,712	4,061,485,712	4,160,962,606	4,160,962,606	4,371,338,249
Depreciation	<u>(3,600,481,742)</u>	<u>(3,600,481,742)</u>	<u>(3,694,689,746)</u>	<u>(3,694,689,746)</u>	<u>(3,809,231,774)</u>
Total Carrying amount of Property, Pla	<u>461,003,970</u>	<u>461,003,970</u>	<u>466,272,860</u>	<u>466,272,860</u>	<u>562,106,475</u>

Work-in progress

Note	Balance as at 31/12/2019	Additions	Transfers	Balance as at 31/12/2020	Additions	Transfers	Balance as at 31/12/2021
8 Work-in progress	-	784,162	(784,162)	-	538,295	(538,295)	-

Audited

Total

Note	Balance as at 31/12/2019	Balance as at 01/01/2020	Balance as at 31/12/2020	Balance as at 01/01/2021	Balance as at 31/12/2021
8 Total Carrying amount of Property, Pla	461,003,970	461,003,970	466,272,860	466,272,860	562,106,475
Work-in Progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>461,003,970</u>	<u>461,003,970</u>	<u>466,272,860</u>	<u>466,272,860</u>	<u>562,106,475</u>

Audited

9 Intangible Assets

In -House production Teledrama (340120)

Year	Cost	2021			Net Amount
		Amortised Per year	Total Amortize Value		
2012	23,290,247.00	2,329,024.70	20,961,222.30		2,329,024.70
2013	14,867,624.00	1,486,762.40	11,894,099.20		2,973,524.80
2014	4,794,717.00	479,471.70	3,356,301.90		1,438,415.10
2016	4,367,318.00	436,731.80	2,183,659.00		2,183,659.00
2017	968,920.00	96,892.00	387,568.00		581,352.00
Total	48,288,826.00	4,828,882.60	38,782,850.40		9,505,975.60

In -House production Teledrama (340120)

Year	Cost	2020			Net Amount
		Amortised Per year	Total Amortize Value		
2012	23,290,247.00	2,329,024.70	18,632,197.60		4,658,049.40
2013	14,867,624.00	1,486,762.40	10,407,336.80		4,460,287.20
2014	4,794,717.00	479,471.70	2,876,830.20		1,917,886.80
2016	4,367,318.00	436,731.80	1,746,927.20		2,620,390.80
2017	968,920.00	96,892.00	290,676.00		678,244.00
Total	48,288,826.00	4,828,882.60	33,953,967.80		14,334,858.20

Purchase of Tele drama (340130)

Year	Cost	2021			Net Amount
		Amortised Per year	Total Amortize Value		
2014	16,853,336.00	1,960,000.00	10,723,336.00		6,130,000.00
2015	4,455,830.00	-	4,143,330.00		312,500.00
2016	19,265,000.00	480,000.00	16,615,000.00		2,650,000.00
2017	38,717,500.00	17,077,500.00	34,262,500.00		4,455,000.00
2018	15,955,000.00	1,595,500.00	3,191,000.00		12,764,000.00
2019	33,700,000.00	1,340,000.00	1,340,000.00		32,360,000.00
	33,712,000.00	-	-		33,712,000.00
Total	162,658,666.00	22,453,000.00	70,275,166.00		92,383,500.00

Purchase of Tele drama (340130)

Year	Cost	2020			Net Amount
		Amortised Per year	Total Amortize Value		
2014	16,853,336.00	1,960,000.00	10,723,336.00		6,130,000.00
2015	4,455,830.00	-	4,143,330.00		312,500.00
2016	19,265,000.00	480,000.00	16,615,000.00		2,650,000.00
2018	38,717,500.00	17,077,500.00	34,262,500.00		4,455,000.00
2019	15,955,000.00	1,595,500.00	3,191,000.00		12,764,000.00
2019	Amuthu				
	Rasikaya/Weeraya Gedara				
2019	Awith	33,700,000.00	1,340,000.00	1,340,000.00	32,360,000.00
2020		33,712,000.00	-	-	33,712,000.00
Total	183,203,859.50	49,840,500.00	102,079,359.50		81,124,500.00

Local Programme not Telecast (340140)

Year	Cost	2020		Net Amount
		Addition	Transfer	
2017	2,426,122.00	-	2,426,122.00	-
2018	2,994,100.00	-	2,994,100.00	-
Total	5,420,222.00	-	5,420,222.00	-

Local Programme work in progress (340150)

Year	Cost	2020		Net Amount
		Addition	Transfer	
2017	1,434,270.00	-	1,434,270.00	-
2018	-	-	-	-
Total	1,434,270.00	-	1,434,270.00	-

Procurement of Foreign Programme (340160)

		2021		
Year	Cost	Amortize Per year	Total Amortize Value	Net Amount
2016				-
2018	1,778,127.25	1,778,127.25	1,778,127.25	-
2019	1,852,500.00	1,852,500.00	1,852,500.00	-
Total	3,630,627.25	3,630,627.25	3,630,627.25	-

Procurement of Foreign Programme (340160)

		2020		
Year	Cost	Amortize Per year	Total Amortize Value	Net Amount
2016	5,590,913.47	-	5,590,913.47	-
2018	1,778,127.25	1,778,127.25	1,778,127.25	-
2019	1,852,500.00	1,852,500.00	1,852,500.00	-
Total	3,630,627.25	3,630,627.25	3,630,627.25	-

Grant of Foreign Programme (340165)

		2021		
Year	Cost	Amortize Per year	Total Amortize Value	Net Amount
2017	73,600,000.00	14,720,000.00	58,880,000.00	14,720,000.00
Total	73,600,000.00	14,720,000.00	58,880,000.00	14,720,000.00

Grant of Foreign Programme (340165)

	2020			
Year	Cost	Amortize Per year	Total Amortize Value	Net Amount
2017	73,600,000.00	14,720,000.00	44,160,000.00	29,440,000.00
Total	73,600,000.00	14,720,000.00	44,160,000.00	29,440,000.00

In-House Production - Others (340170)

		2021			
Year		Cost	Amortize Per year	Total Amortize Value	Net Amount
2012	Ranaviru Real Star	11,747,174.00	1,174,717.40	10,572,456.60	1,174,717.40
2013	Ranaviru Real Star	10,165,025.00	1,016,502.50	8,132,020.00	2,033,005.00
2014	Ranaviru Real Star	10,834,414.00	1,083,441.40	7,584,089.80	3,250,324.20
Total		32,746,613.00	3,274,661.30	26,288,566.40	6,458,046.60

In-House Production - Others (340170)

		2020			
Year		Cost	Amortize Per year	Total Amortize Value	Net Amount
2012	Ranaviru Real Star	11,747,174.00	1,174,717.40	9,397,739.20	2,349,434.80
2013	Ranaviru Real Star	10,165,025.00	1,016,502.50	7,115,517.50	3,049,507.50
2014	Ranaviru Real Star	10,834,414.00	1,083,441.40	6,500,648.40	4,333,765.60
Total		32,746,613.00	3,274,661.30	23,013,905.10	9,732,707.90

Net Amount

	31/12/2021	31/12/2020
In -House production Teledrama (340120)	9,505,975.60	14,334,858.20
Purchase of Tele drama (340130)	92,383,500.00	81,124,500.00
Grant of Foreign Programme (340165)	14,720,000.00	29,440,000.00
In-House Production - Others (340170)	6,458,046.60	9,732,707.90
	123,067,522.20	134,632,066.10

Sri Lanka Rupavahini Corporation

Notes to the financial statements

Note	2021	2020 Rs.	
9	Intangible assets		
	Purchase of teledrama	92,383,500	81,124,500
	In-house production teledrama	9,505,976	14,334,858
	In-house production - others	6,458,047	9,732,708
	Grant of foreign programmes(NHK)	14,720,000	29,440,000
	123,067,523	134,632,066	
10	Held to maturity financial assets		
	Fixed deposits (Bank Of Ceylon)	400,993,913	377,741,390
	Fixed deposit (State Mortgage & Investment Bank)	20,000,000	24,162,600
	420,993,913	401,903,990	III
11	Stocks		
	Printing & stationary	1,267,558	1,827,599
	Spare parts - ENG I	18,052,749	18,052,749
	Spare parts - ENG II	177,996,532	177,996,532
	Spare Parts ENG & ENGINEERING	394,567	210,662
	Graphics material	1,669	1,670
	Make-up material	30,280	21,600
	Building material	3,616	6,037
	Motor vehicle material	1,315,436	1,228,592
	Office requisites(exluding printing & stationary)	9,386	15,473
	Miscellaneous items	125,762	130,671
	Cassettes & tapes (blank) in main stores	4,966,627	360,874
	Electrical consumables	126,439	222,875
	Cassettes & tapes (library)	445,714	271,824
	Recorded cassettes	676,236	733,777
	205,412,570	201,080,934	
12	Trade receivables		
	Client debtors	377,270,977	507,792,953
	Returned Cheques	57,500	57,500
	Less : Impairment of client debtors	(128,164,043)	(113,096,174)
	249,164,434	394,754,279	XXIII XXIV
13	Loans & other receivables		
13.1	Treasury bills		
	Treasury bills	-	826,764
		-	826,764

Audited

Note	2021	2020	
		Rs.	
13.2 Debtors - Employees			
TV loan - others	35,452	35,452	V
Distress loan	43,197,962	59,380,696	IV
Festival advance	433,000	409,200	IV
Transport loan	12,170,287	17,146,242	IV
Special loan	7,538,920	11,852,326	IV
Textile loan	3,161,450	94,700	IV
Housing loan	72,986,442	68,688,947	
Debtors - Employees	139,523,512	157,607,563	
Less : Impairment of loan debtors	(145,846)	(135,459)	
	139,377,666	157,472,104	
Loan & other receivable	139,377,666	158,298,867	
14 Other receivables			
14.1 Advances & deposits			
State Mortgage & Investment Bank(Housing loan fund)	9,586,148	6,758,720	XXXVII
Goods in transit	56,029,069	42,464,532	VII
Advance to suppliers - Local purchases (Institutes)	2,750,876	2,635,921	VIII
Advance to suppliers	5,455,162	5,633,246	IX
Advance to employees - M.E.	70,000	650,000	XXXV
Advance to employees- Miscellaneous	405,029	481,029	X
Advance to employees - Programme	589,394	1,139,846	XI
Cash in hand divisions (Petty Cash)	884	-	
Deposits for services - Refundable	3,603,557	3,647,307	XII
Stamp IMP - Administration division	17,860	81,640	
Advance for room charges	403,500	428,000	XIII
Advance on foreign purchase - Spares parts	9,762,855	9,233,586	XIV
Withholding tax (WHT) deducted at source	36,974,494	36,974,494	
Advance to employees - Purchase	2,218,674	1,435,717	XV
Traveling advance - Foreign	121,800	-	
Tax- Economic Service Charge (ESC)	21,030,312	22,225,059	
VAT Recoverable	-	-	
	149,019,614	133,789,097	
14.2 Sundry debtors			
Miscellaneous debtors	3,054,965	1,974,549	XVI
Recoverable from retired / resigned employees	80,358	80,358	XVII
Income receivables (From inland revenue & other)	112,325,961	78,356,177	XVIII
Income receivables - Investment income	9,976,420	12,304,451	XIX
Agency Commission	15,080,041		
Staff debtors - Sundries	44,261	54,082	XXI
Insurance corporation medical scheme	330,316	229,791	XXII
Coin adjustment	29,790	29,998	
	140,922,111	93,029,405	
Less : Impairment of sundry debtors	(37,604,320)	(34,725,874)	
	103,317,791	58,303,531	
Other receivables	252,337,404	192,092,628	

Audited

Note	2021	2020 Rs.	
15	Cash, bank balance & deposits as call		
	BOC savings A/C	50,456,745	5,362,625
	Fixed deposits-short term	25,866,674	25,293,953
	Peoples bank	50,000	50,000
	Bank balance BOC Corporate Branch	-	124,707,235
	76,373,419	155,413,812	III
16	Government grant for capital items		
	Government grant for capital items	396,237,147	483,255,000
	396,237,147	483,255,000	
17	Retirement benefit obligation -Gratuity		
	Retirement benefit obligation -Gratuity	205,383,678	226,221,975
	205,383,678	226,221,975	
18	Trade payables		
	Creditors client	20,814,014	22,665,031
	Agency commission payable	85,171,156	87,282,685
	Client transfer / refunds	766,078	978,553
	106,751,247	110,926,268	XXV XXVI
19	Other financial liabilities		
	Accrued expenses	279,249,755	165,882,559
	Unclaimed salaries & wages	357,234	285,370
	Retention - contract	26,915	39,208
	Security - contract & suppliers	94,241	94,241
	Creditors control	9,014,778	9,580,443
	Cancelled cheques - corporate	2,333,138	242,046,087
	Cancelled cheques - Department of Inland Revenue(Taxes)	247,580,165	
	Artists fee payable (cancelled cheques)	27,572,971	7,104,750
	Retention - SLRC employees	7,000	7,000
	SLBC	1,170	90
	Pre receipts	9,021,803	9,924,503
	Tender deposits (Refundable)	1,811,347	1,433,816
	Salaries payable	72,557,016	64,739,873
	Viwership contribution payable	903,111	2,416,207
	Fund for Rupavahini museum	10,002	10,002
	CIR stamp duty	(41,538)	(12,550)
	Ministry of state	49,350	273,362
	Provision for fine on gratuity	73,745	73,745
	Suspence Account	-	-
	Miscellaneous payable - Suwa sahana	73,574	73,574
	Provision for dividend (to the government)	32,368,342	32,368,342
	683,064,119	536,340,622	XXXVII XXXVIII XXXIX XXXIV XXXI XXXII XXXIV XXXIII
20	Other payables		
	Retention with holding tax	1,745,241	1,743,081
	VAT control A/C	44,966,018	16,092,055
	Retention with holding turnover tax	4,447	4,447
	PAYE tax	137,746	179,908
	46,853,453	18,019,491	

Audited

Note		2021	2020 Rs.
21	Bank overdraft -		
	Bank overdraft -BOC Torrington Branch	53,567,195	-
	Bank overdraft -BOC Corporate Branch	237,068,873	258,728,044
		<u>290,636,068</u>	<u>258,728,044</u>
22	Bank Loan		
22.1	Bank Loan current portion	55,813,953	55,813,953
22.2	Bank Loan non-current portion	83,720,930	139,534,884
22.3	Short-Term Bank Loan For ICC World Cup	-	54,750,000
		<u>139,534,884</u>	<u>250,098,837</u>

Audited



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

සිප්එම්/බී/එස්එල්ආර්සී/එස්එ/2021
உமது இல.
Your No.

දිනය
திகதி
Date

2022 සැප්තැම්බර් 26 දින

සභාපති

ශ්‍රී ලංකා රුපවාහිනී සංස්ථාව

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

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වගණනය කළ මතය

Audited

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

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



1.2 තත්ත්වගණනය කළ මතය සඳහා පදනම

- (අ) 2019 වර්ෂයේදී ලැබුණු රු.මිලියන 150 ක ප්‍රදාන වලින් 2021 වර්ෂයේ දී රු. 16,162,280 ක දේපල පිරියත මිල දී ගෙන තිබුණද 2019 වර්ෂයේ සිට සම්පූර්ණ රාජ්‍ය ප්‍රදානය ක්‍රමක්ෂය කර තිබීම නිසා 2021 වර්ෂයේ මිලදීගෙන තිබුණු වත්කම් වලට අදාළව රාජ්‍ය ප්‍රදානයද ක්‍රමක්ෂය කිරීම හේතුවෙන් සමාලෝචිත වර්ෂයට අදාළව රු. 3,232,456 කින් වෙනත් ආදායම් වැඩියෙන් දක්වා තිබුණි.
- (ආ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති අංක 24 (LKAS 24) හි 17 වැනි වගන්තිය අනුව මූල්‍ය ප්‍රකාශනවල සම්බන්ධිත පාර්ශවයන් පිළිබඳව හෙලිදරව් කිරීම් කළ යුතු වුවද සංස්ථාව විසින් ප්‍රධාන කළමනාකාරීත්වයේ පුද්ගලයන් සම්බන්ධයෙන් වන සමාලෝචිත වර්ෂයේ පාරිශ්‍රමික පිළිබඳ අදාළ තොරතුරු මූල්‍ය ප්‍රකාශනවල හෙලිදරව් කර නොතිබුණි.
- (ඇ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති අංක 16 හි 79 වගන්තිය අනුව භාවිතයේ පවතින සම්පූර්ණයෙන් ක්ෂය කරන ලද පිරිවැය රු.3,301,748,267 ක් වූ දේපල පිරියත හා උපකරණ වල ධාරණ අගය මූල්‍ය ප්‍රකාශන වල හෙලිදරව් කර නොතිබුණි.
- (ඈ) 2013 වර්ෂයේ සිට 2019 වර්ෂය දක්වා කාලයට අදාළ නිකුත්කරන ලද වටිනාකම රු.14,044,703 ක අවලංගු චෙක්පත් සමාලෝචිත වර්ෂය තුළ දී විවිධ ආදායමක් ලෙස ගිණුම්ගත කර තිබුණි.
- (ඉ) සමාලෝචිත වර්ෂය අවසන් දිනට රු.377,270,977 ක්වූ සේවදායක ණයගැති ශේෂයෙන් රු.175,329,456 ක් රාජ්‍ය ආයතන මගින් ද රු. 201,941,521 ක් පෞද්ගලික ආයතන මගින් නියෝජනය වී තිබුණු අතර රාජ්‍ය ආයතන මගින් නියෝජනය වූ රු. 88,959,971 ක ණයගැති ශේෂ සහ පෞද්ගලික ආයතන මගින් නියෝජනය වූ රු.110,410,603 ක ණයගැති ශේෂ සනාථ කර ගැනීමට වෙනත් විගණන පරිපාටිවලින් ද නොහැකි විය.

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

1.3 සංස්ථාවේ 2021 වාර්ෂික වාර්තාවේ ඇතුළත් අනෙකුත් තොරතුරු

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

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

මූල්‍ය ප්‍රකාශන පිළිබඳ මගේ විගණනයට අදාළව, මගේ වගකීම වන්නේ ඉහත හඳුනාගත් අනෙකුත් තොරතුරු ලබා ගත හැකි වූ විට කියවීම සහ එසේ කිරීමේදී අනෙකුත් තොරතුරු මූල්‍ය ප්‍රකාශන සමඟ හෝ විගණනයේදී හෝ වෙනත් ආකාරයකින් ලබාගත් මගේ දැනුම අනුව ප්‍රමාණාත්මක වශයෙන් නොගැලපෙනවාද යන්න සලකා බැලීමයි.

මෙම විගණක වාර්තාවේ දිනට පෙර මා ලබාගත් අනෙකුත් තොරතුරු මත හා මා විසින් කරන ලද කාර්යයන් මත පදනම්ව, මෙම අනෙකුත් තොරතුරු ප්‍රමාණාත්මක වශයෙන් වැරදි ලෙස දක්වා ඇති බව මම නිගමනය කරන්නේ නම්, එම කරුණ මා විසින් වාර්තා කිරීමට අවශ්‍ය වේ. මේ සම්බන්ධයෙන් මට වාර්තා කිරීමට කිසිවක් නැත.

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

1.4 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම

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

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, සංස්ථාව අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය සංස්ථාව ඇවර කිරීමට අදහස් කරන්නේ නම්

හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා සංස්ථාවේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

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

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

1.5 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා සහ වැරදි නිසා ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැමවිටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කරගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවිය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කරගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

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

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වේතනාත්විත මහගැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මග හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.

- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබාගන්නා ලදී.
- භාවිතා කරන ලද ගිණුම්කරණ ප්‍රතිපත්තිවල උචිතභාවය, ගිණුම්කරණ ඇස්තමේන්තුවල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව් කිරීම් අගයන ලදී.
- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් සංස්ථාවේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් තිබේද යන්න සම්බන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුම්කරණය සඳහා ආයතනයේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාලත්වය තීරණය කරන ලදී. ප්‍රමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූල්‍ය ප්‍රකාශනවල ඒ සම්බන්ධයෙන් වූ හෙළිදරව්කිරීම් වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව්කිරීම් ප්‍රමාණවත් නොවන්නේ නම් මාගේ මතය විකරණය කළ යුතුය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත අඛණ්ඩ පැවැත්ම අවසන් වීමට හැකිය.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

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

2. වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

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

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

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

2.1.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (i) (ඇ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.

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

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

2.2.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඊ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව/ පහත සඳහන් නිරීක්ෂණ හැර අදාල ලිඛිත නීතියකට හෝ සංස්ථාවේ පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස ක්‍රියා කර ඇති බව.

Audited

නීතිරීති / විධානයට යොමුව

නිරීක්ෂණ

(අ) රාජ්‍ය ව්‍යාපාර

චක්‍රලේඛ

(i) 2015 මැයි 25

දිනැති අංක

PED 1/ 2015

දරන

චක්‍රලේඛයේ

3.1 ඡේදය

(ii) 2003 ජුනි 02

දිනැති අංක

PED/12 දරන

චක්‍ර ලේඛයේ

ප්‍රවාහන හා ඉන්ධන දීමනා සඳහා නිමිකම් නොමැති මධ්‍ය කළමනාකරණ, කණිෂ්ඨ කළමනාකරණ හා කළමනාකරණ සහායක ගණයේ හා කොන්ත්‍රාත් පදනම මත බදවාගත් නිලධාරීන් 90 දෙනෙකුට ප්‍රවාහන හා ඉන්ධන දීමනා වශයෙන් සමාලෝචිත වර්ෂය තුළ දී රු.7,008,171 ක් ගෙවා තිබුණි.

මූල්‍ය ප්‍රකාශන සමඟ ඉදිරිපත් කළ යුතු කෙටුම්පත් වාර්ෂික වාර්තාව 2022 ජූලි 20 දින වන විට විගණනයට ඉදිරිපත් කර නොතිබුණි.

6.5.1 ඡේදය

(ආ) රාජ්‍ය මුදල්
වක්‍රලේඛ

(i) 2015 ජූලි 14 දිනැති එක් අවස්ථාවක දී ලබා දිය හැකි උපරිම තත්කාර්ය අතුරු අග්‍රිමය අංක 03/2015 දරන රු. 100,000 ක් වුවද වැඩසටහන්, නවාතැන් පහසුකම් සැපයීම් සහ රාජ්‍ය මුදල් මිල දී ගැනීම් වැනි කටයුතු සඳහා අවස්ථා 12 කදී සීමාව ඉක්මවා වක්‍රලේඛය රු. 6,944,462 ක තත්කාර්ය අතුරු අග්‍රිම ලබා දී තිබුණි.

(i) සංශෝධිත මුදල්
රෙගුලාසි 371(2)

(ආ) වගන්තිය

(ii) සංශෝධිත අදාළ කාර්ය නිමකර දින 10ක් ඇතුළත ලබාගත් අතුරු අග්‍රිමය මුදල් පියවිය යුතු වුවත්, සමාලෝචිත වර්ෂය අවසානය වන විට වර්ෂය රෙගුලාසි ඉක්මවූ අත්තිකාරම් ශේෂය රු. 16,117,304 ක් විය.

371(2) (ආ)

සහ 371 (5)

වගන්තිය

Audited

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

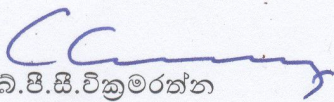
2.2.4 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඌ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණය හැර සංස්ථාවේ සම්පත් සකසුරුවම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී ලෙස කාලසීමාවන් තුළ අදාළ නීතිරීති වලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර ඇති බව

සංස්ථාව විසින් OB බේරුම සඳහා කැමරා වෙන් 6ක් මිලදී ගැනීම හා මැදිරි අංක 03 සඳහා පෙඩස්ටල් 03ක් සහ ට්‍රයිපොඩ් 01ක් මිලදී ගැනීම වෙනුවෙන් සිදු කරන ලද එකතු වටිනාකම වූ රු.91,299,287ක් වූ ප්‍රසම්පාදනයේදී ගෙවීම් සිදුකිරීමට පෙර අදාළ භාණ්ඩ වල යෝග්‍යතාවය පරීක්ෂාකර පිළිගැනුම් සහතිකය නිකුත්කර නොතිබුණි.

2.3 වෙනත් කරුණු

- (අ) 2006 අංක 13 දරන ආර්ථික සේවා ගාස්තු පනතේ 03.(1) වගන්තිය අනුව වැඩිපුර ගෙවන ලද ආර්ථික සේවා ගාස්තු එළඹෙන වර්ෂ 02 ක් තුළ දී ගෙවන ලද ආදායම් බදු වලින් හිලව් කර ගත හැකි වුවද ආදායම් බදු නොගෙවීම නිසා හිලව් කර නොගත් 2018 හා 2019 වර්ෂ වල වැඩිපුර ගෙවන ලද ආර්ථික සේවා ගාස්තු රු.22,225,059 ක් අත්තිකාරම් හා තැන්පතු යටතේ දක්වා තිබුණි. එසේම උපවිත ආර්ථික සේවා ගාස්තු එකම කාර්තුවක් තුළ කලින් ගෙවන ලද අත්තිකාරමක් සමඟ හිලව් කරගත හැකි වුවද සමාලෝචිත වර්ෂයට පෙර සිට පැවත එන රු.1,194,747ක ආර්ථික සේවා සමාලෝචිත වර්ෂය තුළ දී හිලව් කර තිබුණි.
- (ආ) සමාලෝචිත වර්ෂය තුළ සංස්ථාව විසින් දේශීය ටෙලිනාට්‍ය 08 ක් රු.67,389,000 කට මිළ දී ගෙන රු.53,473,222 ක ගුවන් කාල ආදායමක් උපයා තිබුණ ද ටෙලිනාට්‍ය විකාශන මුළු වියදම රු.73,977,848 ක් වූයෙන් දේශීය ටෙලිනාට්‍ය විකාශන අලාභය රු.20,504,626 ක් වී තිබුණි.
- (ඇ) 2020 ඔලිම්පික් ක්‍රීඩා උළෙලේ නිල මාධ්‍ය විකාශන ලෙස මාධ්‍ය ආවරණය ප්‍රතිවෙළඳ ගිවිසුම්වලට යටත්ව සහභාගීවූ සංස්ථා නිලධාරීන් සිව් දෙනෙකු වෙත අනුග්‍රාහක ආයතනයෙන්ද දීමනා ගෙවා ඇති බැවින් ගෙවූ රු.714,560 ක අනියම් දීමනා නැවත අයකර ගැනීමට අනුමැතිය ලැබී තිබුණද සමාලෝචිත වර්ෂය අවසාන වන විටත් එම මුදල අයකරගෙන නොතිබුණි. ලාභ ඉපයීමට හැකි අවස්ථාවන් නිවැරදිව කළමනාකරණය නොකිරීම නිසා ඔලිම්පික් උළෙලේ මාධ්‍ය ආවරණය තුළින් සංස්ථාව රු.77,946,276 ක අලාභයක් ලබා තිබුණි.
- (ඈ) කතෘ අයිතිය සංස්ථාව සතු විය යුතු ඉහළ ප්‍රේක්ෂක ආකර්ෂණයකට හිමිකම් කියන විදේශීය ටෙලි නාට්‍ය හා ළමා කාටූන් වැඩසටහන් හා සංස්ථාවේ දර්ශන පුස්තකාලයෙන් පමණක් ලබාගත හැකි දෘශ්‍ය තැටි අනවසරයෙන් බාහිර පාර්ශවයන් අතට පත්වීම වලක්වාගැනීම සඳහා විධිමත් ආරක්ෂණ වැඩපිළිවෙලක් හා අභ්‍යන්තර පාලන ක්‍රමයන් සංස්ථාව විසින් ස්ථාපිත කර නොතිබුණි.
- (ඉ) සමාලෝචිත වර්ෂය අවසන් දිනට එක් ජංගම ගිණුමක පැවති රු. 237,068,873 ක් බැංකු අයිතවක් සඳහා රු. 22,480,822 ක් පොලී ලෙස ගෙවා තිබුණු අතර සමාලෝචිත වර්ෂයේ මාස 07 ක් අනුමත අයිත සීමාවද වරින් වර ඉක්මවා තිබුණි.
- (ඊ) සංස්ථා නිලධාරීන් 126 දෙනෙකු විසින් රැගෙන ගොස් තිබුණු රු.2,565,2767 ක් වටිනා විවිධ වැඩසටහන් ඇතුළත් කැසට්පට සංඛ්‍යාව 1,128 ක් සමාලෝචිත වර්ෂය අවසාන වන විට ආපසු භාරදී නොතිබුණි.

- (උ) සමාලෝචිත වර්ෂය අවසානයට සංස්ථාවේ ස්ථීර කාර්ය මණ්ඩලයේ තනතුරු පුරප්පාඩු 219 ක් පැවතුනු අතර අනුමත කාර්ය මණ්ඩලයට ඇතුළත් නොවන තනතුරු 07 ක් සඳහා ස්ථීර, කොන්ත්‍රාත් සහ සේවා පැවරුම් පදනමින් සේවකයින් 19 ක් බඳවා ගෙන තිබුණි. එසේම අනුමත කාර්ය මණ්ඩලය ඉක්මවා ස්ථීර, කොන්ත්‍රාත් සහ කාර්ය පැවරුම් පදනම යටතේ සේවකයින් 38 ක් සේවයේ යොදවා ගෙන තිබුණි.
- (ඌ) සමාලෝචිත වර්ෂයේ දෙසැම්බර් 31 දිනට රු. 377,267,803 ක් වූ සේවාදායක ණයගැති ශේෂය තුළ ඇතුළත් වසර 4 ඉක්මවා ඇති ශේෂය රු. 115,553,535 ක් වූ ඉන් රු. 38,958,322 ක් සඳහා පමණක් නීතිමය ක්‍රියාමාර්ග ගෙන තිබුණි. මුළු ණයගැති ශේෂයෙන් රු. 152,166,097 ක් මිලියන 5ට වැඩි වටිනාකම් සහිත රාජ්‍ය ආයතන 08 ක් ඇතුළුව ණයගැතියන් 15 දෙනෙකුගෙන් සමන්විත වී තිබුණි. එහි ඇතුළත් ජාතික ඉතිරි කිරීමේ බැංකුව සමග එළඹී විධිමත් ගිවිසුමක් නොමැති වීම නිසා බැංකුවෙන් ලැබිය යුතු රු. මිලියන 10 ක් අයකර ගැනීමට නීතිමය පියවර ගනු ලැබුවද අය කර ගැනීම අවිනිශ්චිත වී තිබුණි.
- (එ) අවිධිමත් කළමනාකරණ හා මූල්‍ය දූෂ්කරතා හේතුවෙන් සංස්ථාව දිගින් දිගටම අලාභ ලබන පසුබිමක සමාලෝචිත වර්ෂයේ ඉකුත් වර්ෂයට සාපේක්ෂව සාංචත්සරික වියදම්, කාර්යාල අවශ්‍යතා, වේදිකා නිර්මාණ හා සැකසුම් වියදම්, ගබඩා උපකරණ කුලියට ලබා ගැනීමේ වියදම් සහ නවාතැන් වියදම් පිළිවෙළින් රු. 3,007,498 ක් හෙවත් සියයට 439 කින්, රු. 3,114,578 ක් හෙවත් සියයට 64 කින්, රු. 930,224 ක් හෙවත් සියයට 237 කින්, රු. 2,123,500 ක් හෙවත් සියයට 264 කින් ද, රු. 351,500 ක් හෙවත් සියයට 220 කින් ද වැඩි වී තිබුණි.


ඩබ්.පී.සී.වික්‍රමරත්න

විගණකාධිපති