

FINANCIAL STATEMENTS 2023

DEVELOPMENT LOTTERIES BOARD

DEVELOPMENT LOTTERIES BOARD

Note to the Financial Statement for the year ended 2023

1. REPORTING ENTITY.

Development Lotteries Board, incorporated under the Development Lotteries Board Act No. 20 of 1997, operates with its registered office located at No. 356, Dr. Colvin R De Silva Mawatha, Union Place, Colombo 02. The principal activity of the Board during the year was the sale of lotteries.

2. BASIS OF OPERATION

2.1. Statement of compliance

The financial statements have been prepared in accordance with new Sri Lanka Accounting Standards hereinafter referred to as SLFRS / LKASs) as issued by the Institute of Chartered Accountants of Sri Lanka, the requirements of the Finance Regulations and Administrative Regulations of the Government of Sri Lanka.

2.2. Basis of measurement

Financial statements are prepared on a historical cost basis, with exceptions for investments in fixed deposits (measured at fair value), land and building (revalued amounts), and gratuity provision (calculated using the gratuity formula and recognized at the present value of the defined benefit obligation).

2.3. Functional & presentation currency

Financial information presented in Sri Lanka Rupees has been rounded to the nearest rupee.

2.4. Date of authorization for issue

The financial statements of the Board for the year ended 31st December 2023 were authorized for issue by the Board of Directors on 21 February 2024.

2.5. Use of estimates & judgments

The preparation of financial statements in conformity with Sri Lanka Accounting Standards requires management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Judgments and estimates are based on historical experience and other factors, including expectations that are believed to be reasonable under the circumstances. Hence, actual results may differ from these judgments and estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and any future period affected.

2.6. Materiality and Aggregation

In compliance with LKAS 01 on the presentation of financial statements, each material class of similar items is presented separately in the financial statements. Items of dissimilar nature or functions too are presented separately if they are material. Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position, only when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or to realize the assets and settle the liability simultaneously. Income and expenses are not offset in the statement of comprehensive income unless required or permitted by any accounting standard or interpretation, and as specifically disclosed in the accounting policies.

2.7. Income Tax

The Board is subject to income taxes and other taxes including Value Added Taxation, SSCL and Withholding tax. Significant judgment was required to determine the total provision for current and other taxes pending the issue of tax guidelines on the treatment of the adoption of SLFRS in the financial statements and the taxable profit for the purpose of imposition of taxes. Uncertainties exist, with respect to the interpretation of the applicability of tax laws, at the time of the preparation of these financial statements. As of December 31, 2023, there are three outstanding Income Tax and VAT assessments with the Inland Revenue Department. Board has appealed and objected. The Board of the opinion is that no major liability would arise from the said assessments.

DEVELOPMENT LOTTERIES BOARD

Note to the Financial Statement for the year ended 2023

The recent tax assessment with the Department of Inland Revenue (IRD) regarding assessment no. 0201617002 and Case no TAC/IT/065/2021 has been successfully resolved. The Development Lotteries Board and the IRD reached a mutually agreeable settlement, and the final determination has been issued by the Tax Appeal Commission on 23.01. 2024. To finalize the settlement, the Board made a one-time payment of Rs. 44,463,941.00, and no further liabilities remain in relation to this case.

2.8. Going Concern

The Board is satisfied that it has the resources to continue in business for the foreseeable future. Furthermore, the Board is not aware of any material uncertainties that may cast significant doubt upon the company's ability to continue as a going concern and they do not intend either to liquidate or to cease operations of the company. Therefore, the financial statements continue to be prepared on a going concern basis.

3. SIGNIFICANT ACCOUNTING POLICIES.

3.1. Property, Plant, and Equipment

3.1.1. Recognition and measurement

Property, plant & equipment are tangible items that are held for service, or for administrative purposes and are expected to be used during more than one period.

a. Recognition

Property, plant & equipment are recognized if it is probable that future economic benefits associated with the assets will flow to the Board and cost of the asset can be reliably measured.

b. Useful lifetime & revaluation of the property, plant, and equipment

The company reviews the residual values, useful lives, and methods of depreciation of assets at each reporting date. Judgment of the management is exercised in the estimation of these values, rates, methods and hence they are subject to uncertainty. The Board conducted a comprehensive review and revaluation of assets in 2023

c. Measurement

Items of property, plant, and equipment are stated at cost or valuation less accumulated depreciation.

Cost includes expenditures that are directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labor, any other cost directly attributable to bringing the asset to a working condition for its intended use, and the cost of dismantling and removing the items and restoring the site on which they are located.

Expenditure on repairs or maintenance of property, plant, and equipment made to restore or maintain future economic benefits expected from the assets has been recognized as an expense when incurred.

d. Subsequent expenditure

Expenditure incurred to replace a component of an item of property, plant, and equipment that is accounted for separately, including major inspection and overhaul expenditure, is capitalized. The cost of replacing part of an item of Property, Plant & Equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Board and its cost can be measured reliably. The carrying amount of the replaced part is derecognized. The cost of the day-to-day servicing of property, plant, and equipment is recognized in profit or loss as incurred.

e. Depreciation

Depreciation is recognized in profit or loss on a straight-line basis over the estimated useful lives of each part of an item of property, plant, and equipment. The estimated useful lives of the assets are as follows.

DEVELOPMENT LOTTERIES BOARD

Note to the Financial Statement for the year ended 2023

Buildings/Studio	10%
Furniture & Fittings	25%
Office Equipment	25%
Machinery	12.50%
Motor Vehicles/ three wheel	20%
Computers & Accessories	33.33%
Branded Stalls	16.66%
Motor Bicycles	25%
Application Software	33.33%
Mobile Phone	50%

Board provides depreciation from the date the assets are available for use up to the date of disposal or over the useful life.

An intangible asset is recognized if it is probable that future economic benefits that are attributable to the asset will flow to the entity and the cost of the asset can be measured reliably. All computer software costs incurred, licensed to be used by the company, which are not integrally related to the associated hardware, which can be clearly identified, reliably measured and it's probable that they will lead to future economic benefits, are included in the balance sheet under the category intangible assets and carried at cost less accumulated amortization and any accumulated impairment losses.

f. Derecognized of PPE

PPE should be derecognized (removed from PPE) either on disposal or when no future economic benefits are expected from its use or disposal. A gain or loss on disposal is recognized as the difference between the disposal proceeds and the carrying amount of the asset at the date of disposal. This gain or loss is included in the statement of profit or loss – the disposal proceeds should not be recognized as revenue.

3.2. Inventories

The cost of inventories includes expenditure incurred in acquiring the inventories and other costs incurred in bringing them to their existing location and condition. Accordingly, the costs of inventories of tickets are accounted as follows:

Lagna Wasana	At actual cost
Shanida	At actual cost
Jayoda	At actual cost
Instant	At actual cost
Kotipathi Kapruka	At actual cost
Development Fortune	At actual cost
Super Ball	At actual cost
Ada Kotipathi	At actual cost
Sasiri	At actual cost

FIFO basis has been used for costing other inventory items.

3.3. Liabilities and Provisions

3.3.1. Liabilities

Liabilities classified as current liabilities on the balance sheet are those, which fall due for payment on demand or within one year from the balance sheet date. Non-current liabilities are those balances that fall due for payment after one year from the balance sheet date.

3.3.2. Provisions

A provision is recognized if, as a result of a past event, the Board has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

DEVELOPMENT LOTTERIES BOARD

Note to the Financial Statement for the year ended 2023

Litigation by and against the Board

- a. WP/HCCA/COL/160/2004/F1 -The Board has filed a case against Mr.M.A.M. Ameen. Court has given the verdict in favor of the Board. Attorney General Department has taken steps to collect the sum of Rs. 2,520,000 from the said individual. Since this accused has died, documents have been filed in the court to replace his son and wife on behalf of the deceased. This case is currently ongoing.
- b. Case no: DMR/04781/2021 - Attorney General Department has initiated legal proceedings to claim damages due to the loss of the vehicle PB-6024. This case is currently ongoing.
- c. Case no. A72/2022- The Staff Officers Union of the Development Lottery Board has lodged a complaint with the Commissioner General of Labor regarding the grievances caused by the change in the 19-year-old system of payment of holiday allowance to its members. Verdict has been given in favor of the Staff Officers Union. Necessary provisions have been made. However, the Board has decided to appeal against the verdict.
- d. Case No. DMR/00875/21 -The Board has filed a case against Sanasa Bank, Ukuwela for the non-payment of a bank guarantee claim amounting to Rs. 2,000,000 owing to the outstanding amount belonging to the distributor, Mr. Gunasekera Rankothge. The verdict, issued on November 30, 2023, ruled in favor of the Board.

3.3.3 Prize allocation

Prizes were awarded based on the predefined ratios established by the Board. Board maintains a Prize Reserve accounts to credit not won prizes in terms of the requirement mentioned in the DLB act. Prize Reserve account can be utilized only for the purpose of payment of prizes in subsequent periods.

3.4. Employee Benefits

a. Defined contribution plans

A defined-contribution plan is a post-employment plan under which an entity pays a fixed contribution into a separate entity and will have no legal or constructive obligation to pay a further amount. Obligations for contributions to defined contribution plans are recognized as expenses in the profit and loss in the period during which related services are rendered by employees.

Employees' Provident Fund

The Board and Employees' contribute 15% & 10% respectively on the salary of each employee respectively. Said provident fund is being managed by the Central Bank of Sri Lanka.

Employees Trust Fund

The Board contributes 3% of the salary of each employee to the Employees' Trust Fund contributions to defined contribution plans are recognized as an expense in the income statement as incurred

b. Defined benefit plans Retiring Gratuity

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan.

According to paragraph 57 of LKAS 19, the Public Corporations engaged in the sale of goods or the provision of services may opt to use a qualified actuary or use the Gratuity formula method. Therefore, the Board uses a gratuity formula method to calculate the gratuity liability. Given the current market situation and the inherent uncertainties, the Board acknowledges the challenges in establishing precise assumptions for the calculation of the gratuity provision. Despite these challenges, the Board has exercised prudence and employed reasonable assumptions in the determination of the gratuity liability. However, under the Payment of Gratuity Act No. 12 of 1983, the liability to an employee arises only on the completion of 5 years of continued service. Any gains or losses arising are recognized immediately in the income statement. The gratuity fund has been externally funded. The net impact from the Gratuity Provision and the fund has been shown under note to the accounts.

DEVELOPMENT LOTTERIES BOARD

Note to the Financial Statement for the year ended 2023

3.5. Capital Commitments & Contingencies

Contingent liabilities are possible obligations whose existence will be confirmed only by uncertain future events or present obligations where the transfer of economic benefits is not probable or cannot be reliably measured. Capital commitment and contingent liabilities of the Board are disclosed in the respective notes to the financial statements.

3.6. Events after the Balance Sheet Date

The materiality of the events after the balance sheet date has been considered and appropriate adjustments and provisions have been made in the financial statements wherever necessary.

The Board implemented a price increase for lottery tickets, raising the price from Rs.20 to Rs.40 effective July 6th 2023. This decision was taken to adapt to evolving market conditions and ensure the long-term sustainability of the Board's operations. To mitigate the potential impact on sales volume and maintain buyer's engagement, the Board has implemented a series of countermeasures. These include: Enhanced Prize Structures: Incrementing the prize money allocated for existing lottery draws to increase buyer's attraction and value perception. Additional Prize Schemes: Introducing new temporary prize schemes alongside existing draws to offer buyer's alternative winning opportunities and boost excitement. Field-Based Marketing Activities: Increasing promotional efforts through targeted campaigns and activations in key sales territories to directly connect with potential customers and raise awareness of the updated ticket price and revised prize offerings.

The Board continues to monitor the impact of the price increase and the effectiveness of the implemented countermeasures.

3.7. Cash Flow Statement

The cash flow statement has been prepared using the indirect method, as stipulated in LKAS 7 - statement of cash flows. Cash and cash equivalents comprise a net of cash in hand, cash at the bank.

3.8. Segment Information

For management purposes, the Board has organized ten operating segments based on products. Management monitors the operating results of its brands separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on operating profits or losses.

4. INCOME STATEMENTS.

4.1. Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Board and the revenue and associated costs incurred or to be incurred can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable. Interest income and other income are recognized on an accrual basis.

4.2. Expenditure

All expenditure incurred in the running of the business and in maintaining the property, plant & equipment in a state of efficiency has been charged to revenue in arriving at the profit for the year. For the purpose of presentation of Income Statement, the Board is of the opinion that function of expense method presents fairly the elements of the board's performance, hence such presentation method is adopted. Expenditure incurred for the purpose of acquiring, expanding, or improving assets of a permanent nature by means of which to carry on the business or for the purpose of increasing the earning capacity of the business has been treated as capital expenditure. Repairs and renewals are charged to revenue in the year in which the expenditure is incurred.

DEVELOPMENT LOTTERIES BOARD

Note to the Financial Statement for the year ended 2023

5. FINANCIAL ASSETS.

5.1 Initial Recognition

All financial assets are initially recognized on the trade date, i.e., the date that the company becomes a party to the contractual provisions of the instrument. This includes 'regular way trades': purchases or sales of financial assets that require delivery of assets within the time-frame generally established by regulation or convention in the marketplace. The classification of financial instruments at initial recognition depends on their purpose and characteristics and the management's intention in acquiring them. All financial instruments are measured initially at their fair value including transaction costs, except in the case of financial assets and financial liabilities recorded at fair value through profit or loss.

5.2 Subsequent measurement.

Subsequent measurement of non-derivative financial assets categorizing them into the categories of financial assets at fair value through profit or loss, held-to-maturity investments, loans and receivables, and available-for-sale financial assets.

5.2.1 Held to Maturity Financial Assets (HTM)

Investments in fixed deposits have been classified under HTM investments. Financial Assets with fixed maturities are classified as HTM when Board has a positive intention and ability to hold them to maturity. After initial measurement, HTM investments are measured at amortized cost.

5.2.2 Cash and bank balances

Cash and bank balances are defined as cash-in-hand and balances with banks. For the purpose of a cash flow statement, cash and cash equivalents consist of cash in hand and at banks. Investments with short maturities i.e. three months or less from the date of acquisition are also treated as cash equivalents.

5.2.2 Financial Risk Management

The Board's activities expose to a variety of financial risks; credit risk, liquidity risk, and Market risk.

Credit risk is the risk of financial losses to the board if a recipient of a service or counterparty to a financial instrument fails to meet its contractual obligations. To minimize the credit risk fixed deposits are held with state-owned banking Institutions.

The Board is managing the liquidity risk by ensuring that there will always be sufficient liquidity to meet its liabilities when due without incurring unacceptable damages to Board's reputation. Fixed deposits are held with state-owned banking Institutions for a short-term period.

Market risk is the risk that changes in interest rates will affect the Board's income or the value of its holding of financial instruments. The board manages and controls the market risk exposure regularly while optimizing the return.

6. RELATED PARTY TRANSACTIONS.

Development Lotteries Board was established under Development Lotteries Board act No. 20 of 1997. As per the act, the Board consists of the following directors.

1. The Chairman of the Mahapola Higher Education Scholarship Trust Fund or his representative.
2. The secretary to the President or his representative.
3. The secretary to the Ministry of the minister or his representative.
4. Two other members appointed by the minister.

The Board of Directors is considered as key management personnel. No Director has a direct or indirect interest in the contracts with the Board during the year.

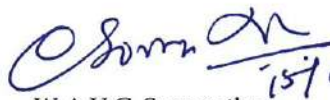
Development Lotteries Board

Statement of Comprehensive income Statement

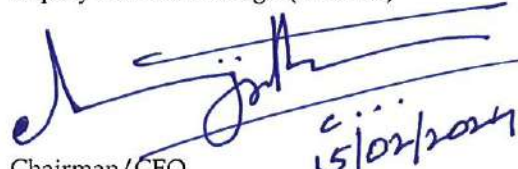
for the year ended 31st December

	Notes	2023 Rs.	2022 Rs.
Revenue	01	25,442,130,713	19,071,456,751
Cost of Tickets	02	1,147,660,028	844,240,759
Prize payout	03	13,450,963,612	9,884,078,986
Draw Cost	04	826,071,896	751,141,022
Gross Profit		10,017,436,178	7,591,995,984
Other Income	05	434,981,322	320,846,644
Distribution Cost	06	6,704,738,408	4,487,324,271
Administrative Expenses	07	707,503,423	605,097,921
Surplus after operating Expenses		3,040,175,668	2,820,420,437
Finance Cost	08	663,431	979,196
Prize Write back		476,784,240	447,150,260
Profit before Tax		3,516,296,477	3,266,591,501
Income Tax	09	(106,210,247)	55,904,459
Profit after Income Tax	10	3,622,506,725	3,210,687,041
Other Comprehensive income			
Re-measurement gain/(loss) on Employee	17.1	(5,576,996)	9,112,463
Revaluation Surplus		1,648,326,333	5,853,857
Total Comprehensive income for the Year		5,265,256,062	3,225,653,361

The Accounting policies and Notes form an integral part of these Financial Statements. The Board of Directors is responsible for the preparation of these Financial Statements. These Financial Statements were approved by the Board of Directors and signed on their behalf.


15/02/2024
W.A.V.C. Somarathne
Deputy General Manager (Finance)

W. A. V. C. SOMARATHNE
Deputy General Manager - Finance
Development Lotteries Board
No. 356, Dr. Colvin R. De Silva Mawatha,
Union Place, Colombo 02.


15/02/2024
Chairman/CEO
Ajith Gunarathna Narayan
Chairman / CEO
Development Lotteries Board
No. 356, Union Place
Colombo 02


15/02/2024
Director
Director
Development Lotteries Board
No.356, Dr.Colvin R. De Silva Mawatha
Union Place, Colombo 02.

Development Lotteries Board
Statement of Financial Position
As at 31st December

	Notes	2023 Rs.	2022 Rs.
<u>Assets</u>			
<u>Non Current Assets</u>			
Property Plant & Equipment	11	2,703,367,049	1,082,575,630
Capital work in progress		8,550,596	3,228,884
Intangible Assets	11	6,130,310	9,488,402
Total Non Current Assets		2,718,047,956	1,095,292,917
<u>Current Assets</u>			
Inventories	13	56,720,455	45,970,611
Trade Debtors & Other receivable	14	207,964,715	163,480,972
Prepayment & Deposits	15	4,748,286	6,223,428
Fixed Deposit	12	1,710,213,172	1,742,324,887
Cash & Cash equivalent	16	767,981,019	557,240,367
Total Current Assets		2,747,627,647	2,515,240,265
Total Assets		5,465,675,603	3,610,533,182
<u>Equity & Liabilities</u>			
<u>Contributed Capital</u>			
President Fund		2,200,000	2,200,000
Mohapola Trust Fund		2,200,000	2,200,000
Prize Reserve Account		139,106,256	725,956,289
President's Fund Payable		682,730,725	315,791,041
Revaluation Surplus		2,268,909,427	620,583,095
Re-measurement gain/(loss) on Employee Benefit plan		6,259,359	11,836,354
Total Equity		3,101,405,767	1,678,566,779
<u>Non Current Liabilities</u>			
Employee Benefit Liabilities	17	9,081,293	(4,438,730)
Dealer & Distributor Deposit Payable	18	39,875,881	38,718,881
Total Non Current Liabilities		48,957,174	34,280,151
<u>Current Liabilities</u>			
Trade & Other Payable	19	690,726,582	771,026,177
Prize Payable	20	1,456,785,350	1,003,306,515
Credit Vouchers Payable		167,800,730	123,353,560
Total Current Liabilities		2,315,312,663	1,897,686,252
Total Equity & Liabilities		5,465,675,603	3,610,533,182

The Accounting policies and Notes form an integral part of these Financial Statements. The Board of Directors is responsible for the preparation of these Financial Statements. These Financial Statements were approved by the Board of Directors and signed on their behalf.

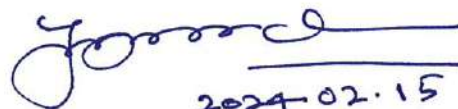

15/02/24

W.A.V.C. Somarathne
Deputy General Manager (Finance)

W.A. V. C. SOMARATHNE
Deputy General Manager - Finance
Development Lotteries Board
No. 356, Dr. Colvin R. De Silva Mawatha,
Union Place, Colombo 02.


15/02/2024
Chairman/CEO

Ajith Gunarathna Naragala
Chairman / CEO
Development Lotteries Board
No. 356, Union Place
Colombo 02


2024 02 15
Director

Director
Development Lotteries Board
No.356, Dr.Colvin R. De Silva Mawatha
Union Place, Colombo 02.

Development Lotteries Board
Cash Flow Statement
for the year ended 31st December

	<u>Note</u>	<u>2023</u> <u>Rs.</u>	<u>2022</u> <u>Rs.</u>
Cash Flow from Operating Activities			
Profit before tax		3,516,296,477	3,266,591,501
Adjustments for			
Depreciation on Fixed Assets		79,161,279	76,864,509
Prize Reserve A/C		(586,850,033)	277,824,641
Provision for Gratuity		8,722,804	9,482,677
Gratuity Paid		(6,884,568)	(1,330,145)
Interest Income		(399,449,492)	(276,451,109)
Profit from sale of Fixed Assets		(354,582)	(485,143)
Income Tax Paid		(106,187,260)	
President's Fund Paid		(3,255,567,041)	(3,459,115,473)
Operating Profit before Working Capital changes		(751,112,417)	(106,618,541)
Increase/Decrease in Operating Assets			
Increase/Decrease in Inventories		(10,749,844)	(2,868,343)
Increase/Decrease in Debtors		(57,711,291)	(8,696,537)
Decrease in Deposit and Prepayments		1,475,142	4,918,515
Increase/Decrease in Operating Liabilities			
Increase in Creditors		124,681,357	74,565,122
Increase/Decrease in Prize Payable		453,478,836	40,513,411
Decrease in Credit Vouchers		44,447,170	(6,914,700)
Net Cash flow from Operating Activities		(195,491,046)	(5,101,074)
Cash from Investment Activities			
Loan to Staff Received		21,169,588	22,222,066
Loan to Staff Granted		(7,288,747)	(26,564,736)
Fixed Assets Additions (Property Plant and Equipment)		(46,909,193)	(7,942,228)
Sales proceed from Sales Fixed Assets		437,053	649,759
Interest Income		399,449,492	276,451,109
Investments in Fixed Deposits		38,216,505	(603,534,878)
Increase in Dealer Distributor Deposits		1,157,000	1,054,000
Net cash from Investing Activities		406,231,698	(337,664,908)
		210,740,651	(342,765,983)
Net Cash Increase/Decrease in Cash & Cash Equivalents		210,740,651	(342,765,983)
Cash & Cash Equivalents at the Beginning of the Year		557,240,367	900,006,350
Cash & Cash Equivalents at the end of the Year	16	767,981,019	557,240,367
Cash at Banks			
Bank of Ceylon		342,627,989	264,588,741
People's Bank		424,314,375	288,958,323
Sampath Bank			3,139,750
Hatton National Bank		1,029,250	544,150
D.L.B Disaster Relief Fund		9,404	9,404
		767,981,019	557,240,367

Statement of Changes in Equity

For the Year ended 31st

December 2023

	Presidents' Fund & Mahapola Trust Fund Rs.	Prize Reserve Account Rs.	Retain Earnings Rs.	Revaluation Reserve Rs.	Re- measurement gain/(loss) on Employee Benefit plan Rs.	Total Rs.
Balance as at 01.01.2022	4,400,000	143,131,648	564,219,474	614,729,237	2,723,892	1,634,204,250
Additions during the Year 2022		277,824,641	3,210,687,041	5,853,857	9,112,463	3,503,478,003
Revaluation Reserve						
Appropriation to President Fund 2022			(3,459,115,473)			(3,459,115,473)
Balance as at 31.12.2022	4,400,000	725,956,289	315,791,041	620,583,095	11,836,354	1,678,566,779
Additions during the Year 2023		(586,850,033)	3,622,506,725	1,648,326,333	(5,576,996)	4,678,406,029
Payment to the President's Fund for the Year			(3,255,567,041)			(3,255,567,041)
Balance as at 31.12.2023	4,400,000	139,106,255	682,730,725	2,268,909,427	6,259,359	3,101,405,767

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

	2023	2022
	<u>Rs.</u>	<u>Rs.</u>
Note 01 - Revenue		
<u>Gross Sales</u>		
Shanida	3,731,564,960	2,964,985,180
Lagna wasana	6,920,745,360	6,082,730,660
Jayoda	628,550,520	443,139,000
Instant	310,974,500	328,404,000
Super Ball	3,348,357,160	2,462,517,960
Kapruka	5,310,120,680	3,084,497,240
Development Fortune	511,732,400	406,092,200
Ada Kotipathi	4,208,361,920	3,301,557,840
Sasiri	859,426,360	621,807,460
Valampuri	181,163,400	58,799,000
Lucky Freedom	72,165,000	
Supiri Diana Sampatha	525,235,120	
Total Sales	26,608,397,380	19,754,530,540
Less: Sales return	217,200	
Net Total Sales	26,608,180,180	19,754,530,540
Less: VAT	1,166,048,467	683,073,789
Revenue after Taxes	25,442,131,713	19,071,456,751

Development Lotteries Board
Segment Report

Note 01 -I -Segment Report

	Rs.												Total 2023
	Sharda	Lagore Wapendaw	Jayanti	Super Ball	Kapada	Development Festive	Adla Kotipatli	Sasini	Valunguzi	Lucky Favour	Sugli Dhean Sangpahan	Instatit	
SALES	3,731,564,960	6,920,745,360	626,590,520	3,348,257,160	3,309,903,180	311,732,400	4,208,361,920	859,426,360	181,163,400	72,165,000	525,235,120	310,974,500	26,803,180,180
TAXES - VAT	163,528,117	303,287,352	275,449,261	146,734,826	232,695,538	22,425,614	184,422,788	37,662,583	7,939,111	3,162,482	23,017,343	13,627,814	1,166,048,167
Revenue	3,568,036,843	6,617,458,008	601,003,593	3,201,522,332	3,077,207,642	289,306,786	4,023,941,132	821,763,777	173,224,289	69,002,518	502,217,777	297,346,686	25,442,131,713
COST OF SALES	178,812,768	276,197,717	34,038,801	138,059,941	204,187,182	30,763,149	1,945,228	46,067,838	10,183,822	3,028,333	20,308,515	35,770,712	1,147,680,028
PRIZE	1,862,998,174	3,647,300,158	313,161,709	1,650,934,415	2,626,018,518	283,566,140	2,073,967,603	423,267,482	102,603,658	40,721,250	205,949,457	130,134,740	13,450,903,612
DRAW COST	138,712,479	138,295,182	38,144,968	135,242,220	136,773,568	2,744,421	139,359,261	49,948,746	1,254,155	309,931	18,688,135		826,071,806
GROSS PROFIT	1,387,513,402	2,555,664,951	215,370,116	1,277,365,745	1,110,132,374	75,635,267	1,640,335,070	301,679,711	59,182,653	24,943,003	157,271,650	111,441,234	10,017,436,178
ADD - OTHER INCOME	61,002,333	113,137,950	10,275,326	54,737,794	8,900,465	8,365,624	68,796,844	14,049,605	2,961,597	1,179,728	8,506,362	5,083,704	434,981,322
ADVERTISING EXPENSES	27,593,349	29,083,022	16,376,326	27,497,540	30,229,452	-	42,723,499	21,351,000	470,713	458,200	15,595,951	567,300	219,948,650
SELLING & DISTRIBUTION EXPENSES	133,993,479	325,848,463	22,048,937	1,111,994,085	203,071,407	17,574,977	152,369,859	30,255,279	11,641,751	4,812,438	29,123,958	9,584,323	1,061,594,377
Outdoor Advertising Corpora	13,869,134	25,722,384	2,301,138	12,441,383	19,735,387	1,901,960	15,641,249	3,194,236	679,331	268,216	1,952,145	1,155,801	98,894,815
DEALER COMMISSION	699,668,430	1,297,639,755	117,853,223	627,918,988	995,606,903	95,949,825	789,107,880	161,142,443	33,968,138	13,530,938	98,481,585	58,344,493	4,989,130,599
DISTRIBUTOR COMMISSION	46,600,065	86,441,730	7,849,062	41,813,235	66,304,930	6,390,408	52,358,088	10,733,330	2,258,738	901,388	6,539,390	2,275,500	330,686,077
ADMINISTRATION & FINANCE EXPENSES	99,314,218	181,193,073	16,725,639	89,115,285	141,321,113	13,619,568	112,008,993	22,873,314	4,821,907	1,920,645	13,978,938	8,276,471	708,166,853
MARKETING RELATED EXPENSES	17,601,111	1,192,299	108,286	576,852	914,785	88,161	725,012	148,061	31,211	12,433	90,487	53,574	4,584,030
ADD - PRIZE WRITE BACK	17,499,481	136,973,320	10,692,200	65,781,120	88,368,080	12,451,080	80,158,340	9,636,260	3,880,100	1,426,300			476,784,240
PROFIT BEFORE TAXES	494,333,670	855,655,498	53,037,032	477,418,384	820,269,953	60,927,053	624,600,695	75,867,913	12,078,872	5,644,776	75,358	36,387,274	3,516,296,477
INCOME TAX	(14,895,960)	(27,625,117)	(2,508,947)	(13,365,433)	(21,195,217)	(2,042,651)	(16,798,261)	(3,430,320)	(723,139)	(288,157)	(2,096,549)	(1,241,298)	(106,210,347)
PROFIT AFTER TAXES	509,228,730	883,280,614	55,545,979	490,783,817	841,465,170	62,969,704	641,398,956	79,298,433	12,802,011	5,932,832	2,171,907	37,628,572	3,622,506,725
Other Comprehensive income													
Defined benefit plan actuarial gain/Loss	(782,125)	(1,450,568)	(131,742)	(701,806)	(1,112,940)	(107,258)	(882,060)	(180,133)	(37,971)	(15,126)	(110,068)	(65,179)	(5,576,996)
Revaluation Surplus	231,163,377	428,727,058	38,937,513	207,424,330	328,938,457	31,700,852	260,700,015	53,239,634	11,222,729	4,470,485	32,557,320	19,264,281	1,648,726,333
Total Comprehensive income for the Year	739,609,982	1,310,557,105	94,351,750	687,506,391	1,169,290,687	94,563,299	901,216,941	132,358,134	23,886,769	10,388,192	34,569,140	56,827,674	5,265,256,062

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

	2023	2022
Note 02 - Cost of Tickets		
Instant	35,770,712	22,619,963
Shanida	176,812,788	122,797,000
Lagna Wasana	275,197,717	251,574,619
Jayoda	34,028,801	21,374,530
Super Ball	138,059,941	102,908,489
Kapruka	204,182,182	133,196,763
Development Fortune	30,762,149	19,369,623
Ada Kotipathi	169,657,228	138,361,598
Sasiri	46,667,838	29,953,256
Valampuri	10,183,822	2,084,919
Lucky Freedom	3,028,333	
Supiri Dhana Sampatha	20,308,515	
	1,147,660,028	844,240,759

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

	2023	2022
<u>Note 03 - Prize Payout</u>		
Shanida	1,362,998,174	1,482,492,790
Lagna wasana	3,647,300,158	3,041,366,030
Instant	150,134,740	166,900,666
Jayoda	313,461,709	221,569,700
Super Ball	1,650,954,415	1,231,258,980
Kapruka	2,626,018,818	1,542,249,320
Development Fortune	253,566,148	203,046,100
Ada Kotipathi	2,073,987,603	1,650,779,120
Sasiri	423,267,482	310,903,730
Valampuri	102,603,658	33,512,550
Lucky Freedom	40,721,250	
Supri Dhana Sampatha	305,949,457	
	<u>13,450,963,612</u>	<u>9,884,078,986</u>

Development Lotteries Board

Notes to the Final Accounts

For the Year ended 31 December

2022

2022

Note 04 - Draw Cost

Shanida	138,712,479	128,022,943
Lagna wasana	138,295,182	126,005,977
Jayoda	38,144,968	31,846,689
Super Ball	135,242,230	126,809,443
Kapruka	136,773,568	126,043,594
Development Fortune	29,343,221	33,472,365
Ada Kotipathi	139,359,261	128,014,607
Sasiri	49,948,746	50,593,890
Valampuri	1,254,155	331,513
Lucky Freedom	309,931	
Supiri Dhana Sampatha	18,688,155	

826,071,896

751,141,022

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

	2023	2022
	<u>Rs.</u>	<u>Rs.</u>
<u>Note 05 - Other Income</u>		
Sampath Repo Interest	-	2,006
Registration Fees	30,750	21,750
Staff Loan Interest	2,874,577	3,310,165
Miscellaneous Receipt	1,095,870	4,746,706
Investment interest income	357,336,147	233,746,005
Non Refundable Deposit	1,175,100	1,222,238
Fine On Cancel tickets not return	88,335	316,300
Interest Sweep Account	19,905,634	25,797,746
7 Day Call Interest Income	19,333,133	13,595,186
Ticket Destroy Income	1,520,770	3,972,344
Disposal Items	14,037	46,020
Rent Income-Bus	1,031,493	536,382
Expenses Writeback	20,574,901	13,793,093
Profit on Disposal Promotional & Prize Item	-	8,440,470
Profit On Sale Computers & Accessories	259,501	
Profit on Sale of Motor Cycle	-	439,700
Profit on Sale of Furniture & Fittings	38,494	23,772
Profit on Sale Mobile Phone	86,327	21,671
Distributor Deduction	8,743,210	9,975,498
Dealer Receivable Writeback	350,562	
Over Six Month Cheques Writeback	522,482	839,591
<u>Total Other Income</u>	<u>434,981,322</u>	<u>320,846,644</u>

Development Lotteries Board
Notes to the Final Accounts
For the Year ended 31st December

	2023	2022
	Rs.	Rs.
<u>Note 06 -Distribution Expenses</u>		
Note '06-I - Advertising		
Shanida	27,593,349	22,415,406
Lagna wasana	29,083,022	25,072,727
Jayoda	16,376,326	3,467,793
Instant	567,500	170,000
Super Ball	27,499,640	20,453,385
Kapruka	38,229,452	31,454,873
Development Fortune	-	2,096,891
Ada Kotipathi	42,723,499	20,522,232
Sasiri	21,351,000	157,225
Valampur	470,713	3,200,713
Lucky Freedom	458,200	
Supiri Dhana Sampatha	15,595,951	
Corporate & Others	89,052,830	47,390,764
Outdoor Advertising	9,800,000	
Web Advertising	41,983	111,271
	318,843,466	176,513,280
Note '06-II - Marketing Related Activities		
Chairman's vote	-	920,000
Souvenirs & Banners	4,125,000	3,100,000
Marketing Related Other Expenses	459,030	66,545
	4,584,030	4,086,545
Note '06-III - Selling & Distribution Expenses		
SSCL Levy 2.5%	511,488,326	103,087,049
Selling Expenses	171,517,326	89,364,361
Other Selling & Distribution(Scanning / Validation)	11,678,721	11,248,176
Transportation	36,215,087	27,346,925
Vehicle Branding	1,130,127	-
Dealer & Distributor Mortivation Cost	305,970,890	120,247,878
TM/ASPO Incentive	4,096,003	3,330,317
Promotional Vehicles Expenses	1,608,585	1,536,197
Vehicle Rent - Ticket Selling	93,750	525,000
Outdoor events/ Annual Promotion Calender	8,263,440	473,500
Incentive for Distributor Sales Staff	2,162,550	1,292,040
Covid 19 - Dealers		190,000
Insurance Premium -	481,559	167,184
Draw Machine Maintenance	1,869,610	1,127,375
Propaganda Vehicle Promotion Expenses	4,298,495	475,019
Disposal Item Losses	249,307	114,027
Outlet Rent for Makubura	72,000	112,000
Selling Through Retail Shop Expenses	398,500	
	1,061,594,277	360,637,049

Development Lotteries Board
Notes to the Final Accounts
For the Year ended 31st December

	2023	2022
	Rs.	Rs.
Note '06-IV - Commission		
<u>Dealer Commission (1)</u>		
Shanida	699,668,430	555,934,721
Lagna Wasana	1,297,639,755	1,140,511,999
Jayoda	117,853,223	83,088,563
Instant	58,304,494	58,871,625
Super Ball	627,816,968	461,722,118
Kapruka	995,606,903	578,343,233
Development Fortune	95,949,825	76,142,288
Ada Kotipathi	789,067,860	619,042,095
Sasiri	161,142,443	116,588,899
Valampuri	33,968,138	11,024,813
Lucky Freedom	13,530,938	
Supiri Dhana Sampatha	98,481,585	
	4,989,030,559	3,701,270,351
<u>Distributor Commission</u>		
Shanida	46,600,065	36,967,377
Lagna Wasana	86,441,727	75,855,611
Jayoda	7,849,062	5,526,695
Instant	2,275,500	2,582,980
Super Ball	41,813,255	30,702,677
Kapruka	66,304,930	38,459,757
Development Fortune	6,390,408	5,065,520
Ada Kotipathi	52,558,088	41,163,846
Sasiri	10,733,330	7,758,703
Valampuri	2,258,738	733,881
Lucky Freedom	901,388	
Supiri Dhana Sampatha	6,559,590	
	330,686,077	244,817,047
	6,704,738,408	4,487,324,271

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

2023

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Note 07 - Administrative Expenses

Salaries & Wages	119,085,281	124,781,946
Daily Allowance-SPO	2,698,800	2,453,400
Cost of Living Allowance	27,348,583	29,018,921
Cost of living Special Allowance	17,444,642	18,658,500
Other Allowances	41,327,604	24,383,549
Incentive	105,960,456	78,584,403
Over time & Holiday pay	33,902,456	32,220,185
Staff Allowances for Bus	184,500	138,000
Board Secretarial Service	173,000	112,000
Gratuity	4,140,173	3,802,150
Gratuity Interest	4,582,631	5,680,527
E.P.F 15%	21,778,281	22,977,529
E.T.F 3%	4,358,061	4,571,292
W & OP Expenses	4,900	-
Bonus	12,872,650	14,299,149
Housing Loan Interest	780,156	823,374
Trainee Allowance	647,000	586,500
Depreciation- Mobile Phone	278,642	579,220
Depreciation-Three Wheel	191,000	191,000
Depreciation-Regional Office Computer & Accessories	70,000	33,178
Depreciation-Regional Office -Office Equipment	5,874	6,125
Depreciation-Building Improvement	122,825	122,825
Depreciation-Motor Vehicles	8,367,000	7,497,000
Depreciation-Equipment	6,918,514	5,955,142
Depreciation-Computers & Accessories	8,187,338	5,287,660
Depreciation-Furniture & Fittings	1,132,206	1,941,913
Depreciation-Computer Software	8,696,032	8,132,445
Depreciation-Motor Cycles	795,439	1,144,095
Depreciation- Building	10,904,800	10,904,800
Depreciation-Regional Office Furniture & Fittings	12,756	67,699
Depreciation - Network System	415,958	501,437
Board Members Fees	517,000	521,500
Payments for Tender Boards	2,506,500	784,500
Printing & Stationery	21,805,241	15,508,318
Results Printing	6,642	1,644,550
News Papers & Periodicals	704,785	640,680
Postage/Mail delivery/Collection counter	725,780	697,514
Fuel	9,870,026	10,109,397
Telephone	5,022,863	5,007,038
Dongle /Data Sim Bill	2,752,529	1,794,184
Electricity	20,504,401	9,328,253

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

2023

2022

Note 07 - Administrative Expenses

Water charges	834,665	557,633
Cleaning charges	5,641,493	4,221,434
External Audit Fees	4,235,600	3,956,000
Rent on Vehicles	8,750,575	9,770,445
Rent on Sewer System	1,680,000	1,566,667
Training & Human Resource Development	1,472,340	608,525
Building / Office Maintenance	5,265,378	5,229,582
Vehicle Maintenance	6,430,503	3,938,441
Safety Equipment Expenses	181,500	21,650
Vehicle GPS Tracking Rent	244,662	182,026
Office Equipment Repairs & Maintenance	3,066,202	4,214,027
Building Rent	3,275,750	3,450,000
Regional Offices Expenses	79,075	80,150
Staff Welfare	8,038,888	1,117,289
Employee Motivation Cost	1,191,926	605,670
Identity Cards	6,000	-
Software Maintenance - Lottery Management System LMS	23,687,629	18,650,939
Staff Meals & Beverages	13,143,154	10,294,465
Meeting Refreshment	788,315	400,724
Winners Refreshment	-	74,915
Legal Expenses	238,080	162,830
Legal Related - Agreement	125,000	198,140
Inquiry Expenses	903,446	897,456
Uniform & Tailoring Charges	2,822,250	2,855,500
Sundry Expenses	440,114	146,196
Insurance-Premium	1,658,982	2,171,896
Paper Advertisements	2,319,926	2,788,825
Allowance for Medical Expenses & Hospital Payments	59,985,434	53,441,713
Vehicle License	360,420	309,087
Assessment Tax	1,991,980	1,539,600
Trade mark Registration Fees	508,466	123,005
Audit & Management Meetings	220,000	210,000
Software Development	6,704,600	2,680,000
Local Travelling	955,106	567,537
Removal of Debris	143,730	109,500
Consultation Fees / Professional Charges	5,850,513	144,500
Translate Charges	24,038	157,988
Fuel for Generator	352,800	-
AC Repairs & Maintenance	3,734,036	2,337,460
Hardware Maintenance	3,619,489	2,761,119
Network Maintenance	408,090	717,869
Annual Report	2,737,035	2,322,190
Sample Quality Checking	30,238	16,900
Gratuity Surcharge	-	67,402
Winning Ticket Examination	111,760	59,880
Anniversary & Pirith	2,317,940	4,223,559
Valuation Expenses	5,610,769	403,050
IVR Expenses	133,763	166,500
Internet Services	1,413,821	992,139
Prior Year Ticket Book Return	-	616,743
Post Control Expenses	209,597	147,678
Covid 19 Expenses	-	1,329,177
Winner Program Expenses	2,099,155	-
loss on Sale of Office Equipment	29,739	-
Consultancy & Architecture fees Writeoff	3,626,727	-
Total Administrative Expenses	707,503,423	605,097,921

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31 December

2023

2022

Note 08- Finance Expenses

Bank Charges-General

618,431

948,746

Bank Charges-Prize

45,000

30,450

Total Finance Expenses

663,431

979,196

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December 2023

	Not	2023 Rs	2022 Rs
<u>Note 09 -Income Tax</u>			
Income Over Expenditure for the year before Tax		3,516,296,477	3,266,591,501
Income not liable for Income Tax		(3,516,296,477)	(3,062,338,167)
<i>Income liable for Tax</i>		-	204,253,333
Taxation		-	61,276,000
Over Provision in respect of Previous Year		(106,210,247)	(5,371,541)
<i>Charge/Reversal for the year</i>		(106,210,247)	55,904,459

Note 10 - Presidents' Fund Contribution

Profit after Income Tax	3,622,506,725	3,210,687,041
Surplus Attributable to President's Fund	3,622,506,725	3,210,687,041
<i>Payment's made to the President's Fund for the year</i>	2,939,776,000	2,894,896,000
Total President's Fund Payable	682,730,725	315,791,041

Note 11 - Fixed Assets RS.

	Land	Buildings	Capital work in progress	Motor Vehicles/ T/Wheel/ Motor Bicycle	Machinery	Office Equipment & Mobile Phone	Computers & Accessories	Furniture & Fittings	Branded Stills	Computer Software	Website Development	Network System	Total
Cost		10%		20%, 25%	12.50%	25%, 30%	33.33%	25%	16.66%	33.33%	33.33%	33.33%	
Balance as at 01.01.2023	855,500,000	110,276,250	3,228,884	136,639,338	145,327,057	31,189,634	60,095,976	14,914,903	8,735,946	39,567,788	989,655	1,774,092	1,408,239,523
Additions during the year			6,371,712			20,011,518	23,316,508	1,333,939	443,578	3,235,200			54,722,455
Revaluation	1,358,250,000	23,587,500		52,683,662	(45,598,375)	(1,308,817)	(17,066,338)	(328,584)		(6,813,852)	(742,241)		1,362,663,056
Disposals during the year						(1,655,532)	(3,582,072)	(56,535)					(5,402,138)
Correction													
Writeoff Transfer		(183,750)	(1,050,000)		16,250	(3,709,981)	(6,375,796)	(1,203,913)	(8,735,946)	(6,184,199)			(27,259,835)
	2,213,750,000	133,680,000	8,550,596	189,323,000	99,744,932	43,416,367	57,425,324	14,802,520	443,578	29,804,937	247,414	1,774,092	2,792,963,061
Depreciation													
Balance as at 01.01.2023		44,048,230		58,495,101	79,947,495	21,528,890	54,310,271	13,037,540	8,735,946	30,682,771	989,655	1,170,707	312,946,606
Revalue		(54,993,596)		(76,015,132.37)	(89,090,468.89)	(3,550,674.43)	(37,257,335)	(9,681,280)		(9,085,136)	(989,655)		(285,663,277)
Depreciation for the year		11,027,625		25,615,031	16,767,883	7,203,029	8,257,338	1,144,962	33,420	8,696,032		415,958	79,161,279
Depreciation for the disposals						(1,588,619.13)	(3,565,514)	(164,535)					(5,319,668)
Write Off Transfer		(82,260)			16,250	(3,708,981.36)	(6,375,796)	(1,203,913)	(8,735,946)	(6,184,199)			(26,209,835)
	-	0	-	8,095,000	7,641,159	13,573,461	16,347,639	3,528,293	33,420	24,109,468	-	1,586,665	74,915,105
Net book balance as at 31.12.2023	2,213,750,000	133,680,000	8,550,596	181,228,000	92,103,773	29,842,907	41,077,685	11,274,527	410,157	5,695,469	247,414	187,427	2,718,047,956

Development Lotteries Board

Notes to the Final Accounts

For the Year ended 31st December

2023

2022

Note 12 -Held to Maturity Financial Assets

Fixed Deposit -BOC/People's Bank

1,619,710,571

1,644,481,371

Dealer Deposits-

90,502,602

97,843,516

Total Fixed Deposits

1,710,213,172

1,742,324,887

Unaudited Financial Statements

Development Lotteries Board**Notes to the Final Accounts*****For the Year ended 31st December*****2023****2022*****Note 13 - Inventories******13.1 - Ticket Stock***

Shanida	1,862,179	1,472,005
Lagna Wasana	4,917,438	2,775,781
Jayoda	475,914	1,666,753
Instant	25,725,606	597,038
Super Ball	1,638,360	1,815,473
Kapraka	3,237,053	6,508,658
Development Fortune	-	636,525
ada Kotipathi	2,506,248	2,158,941
Sasiri	239,408	2,165,364
Valampuri	-	2,689,549
Supiri Dhana Sampaha	1,293,038	
Total Ticket Stocks	41,895,243	22,486,086

13.2 - Other Stocks

Stationery Stock	11,514,474	16,573,906
Promotional items Stock	1,884,716	4,686,519
Prize Item Stock	1,426,023	1,619,078
Other Items Stock	-	365,760
Lagna Wasana Tea cup Sets Stock	-	239,262
Total Other Stocks	14,825,212	23,484,525
Total Stocks	56,720,455	45,970,611

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

2023

2022

Note 14 - Trade Debtors & Other Receivable

Receivable (Schedule 01)	9,288,899	9,120,678
Debtors - Distributors	70,671,391	74,251,312
Loan to Staff (Schedule 02)	62,065,748	75,946,589
Festival Advance (Schedule 02)	5,000	6,250
Refundable Deposit (Schedule 04)	1,979,114	1,579,114
Security Deposit for Sri Lanka Railways(Guarantee)	1,800,000	1,800,000
FD WHT Credit	29,456,011	9,627,265
Income Tax Credit	653,294	
VAT Credit	592,787	
Supiri Dhana Sampatha Development Cost	40,302,708	
	216,814,951	172,331,208
	216,814,951	172,331,208
Less :		
Provision for Doubtful Debts (Schedule 05)	8,850,236	8,850,236
	207,964,715	163,480,972

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

2022

2022

Note 15 -Prepayment & Deposits

Prepayments (Schedule 03)	4,210,225	2,290,890
Advance - Internal	335,261	103,011
Advance - External (Schedule 06)	202,800	3,829,527
	4,748,286	6,223,428

Note 16 - Cash & Cash equivalent

Bank Balances

BOC -General Receipt	176,885,582	131,427,543
BOC General 7 day Call	91,027,021	84,059,723
BOC -Prize	41,494,877	7,261,579
Sampath Bank	-	3,139,750
Peoples Bank	352,443	326,420
Sweep Account	422,638,932	287,541,203
BOC- General Payment	17,809,654	30,968,718
BOC	996,500	997,500
Peoples Bank	100,000	100,000
Bank of Ceylon - 84401075	14,414,355	9,873,679
Peoples Bank 014-1-002-7-0010010	1,223,000	990,700
Hatton National Bank 003010525941	4,900	4,900
Hatton National Bank 3010534602	1,024,350	539,250

767,971,615

557,230,963

D.L.B Disaster Relief Fund

9,404

9,404

9,404

9,404

767,981,019

557,240,367

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

Note -17 Employee Benefit Liability

	2023	2022
Balance at the beginning of the Year	56,988,160	57,948,091
Provision made during the Year	14,299,799	370,214
Payments made during the Year	(6,884,568)	(1,330,145)
Balance at the end of the Year	64,403,392	56,988,160
Fixed Deposit for Gratuity Fund	55,322,099	61,426,890
Net Balance	9,081,293	(4,438,730)
Note- 17.1 Provision made during the year		
Interest Cost	4,582,631	5,680,527
Current service Cost	4,140,173	3,802,150
	8,722,804	9,482,677
Net Actuarial (Gain)/Loss Recognized	5,576,996	(9,112,463)
Total Provision made during the Year	14,299,799	370,214

Note- 17.2 Cost of Retirement Benefits

Rate of Discount	9.00%	10.00%
Rate of Salary Increase	5%	5%
Retirement age	60	62

Fixed Deposit equivalent to Employee Benefit Liability at the end of the year has been maintained.

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

2021

2022

Note 18 - Dealer & Distributor Deposit Payable

Dealer Deposit Payable	35,475,881	34,418,881
Distributor Deposit Payable	4,400,000	4,300,000
Total Dealer & Distributor Deposit Payable	39,875,881	38,718,881

Note 19 - Trade & Other P'ble

Trade Creditors (Schedule 07)	414,095,595	361,518,639
Dealer Advance	671,765	671,735
Distributor Advance	65,748,664	41,374,642
VAT Payable	80,850,854	60,187,471
Social Security Contribution - LEVY Payable	48,319,916	37,039,920
Distributor Commission & Validation Payable	31,160,047	23,609,041
WHT Payable	26,164,771	13,471,731
Dealer & Distributor Target payable	8,265,387	8,855,294
Welfare D.L.B	56,700	-
Vender P'ble from staff Salary Deductions	25,200	-
E.P.F/E.T.F Payable	3,326,514	3,148,224
General Workers Union	-	59,000
Refundable Security Deposit (Schedule 08)	1,160,000	1,160,000
Provision for Income TAX Payable	-	57,977,908
Provision for Income Tax (2019)	-	3,463,533
Payable to Distributor for outlet	11,140	18,840
Provision for Income Tax (2016)		150,302,773
Provision for VAT (2016)	4,651,659	4,651,659
Provision for VAT (2019)	389,421	
Stamp Duty	37,175	38,050
Six Month Old Cheque Payable	196,095	-
TV Announcer Over Deduction for Costume	170,180	388,830
Refundable Tender Deposit	1,821,805	2,842,501
E Lottery Deposit Payable	588,165	103,065
Retention	3,015,530	143,321
Total Creditors	690,726,582	771,026,177

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

	2023	2022
<u>Note 20 - Prize Payable</u>		
-		
Prizes Payable	1,344,193,430	988,393,015
<u>Provision for Prize Payable - Non Winning-Draw Tickets</u>		
Shanida	16,404,500	-
Jayoda	1,515,740	-
Lagna Wasana	35,457,700	-
Super Ball	10,749,200	3,943,500
Kapruka	27,488,580	9,810,000
Ada Kotipathi	18,576,200	1,160,000
Supiri Dhana Sampathna	2,400,000	
Total Prize Payable	112,591,920	14,913,500
	1,456,785,350	1,003,306,515

Schedules

- Schedule 01 : Receivable
- Schedule 02 : Staff loan & Festival Advance Account
- Schedule 03 : Prepayment Account
- Schedule 04 : Age analysis of Refundable Deposits as at 31st December 2023
- Schedule 05 : Provision for Bad & Doubtful Debtors as at 31st December 2023
- Schedule 06 : Advance External Account
- Schedule 07 : Accrual Account
- Schedule 08 : Refundable security Deposits
- Schedule 09 : Trial Balance as at 31st December 2023

RECEIVABLE

Name	Balance as at 31.12.2023
Building Rent Receivable	4,976,220
Employee Contribution	911,900
Receivable For Mr. M.A.M.Ameen	2,520,000
Receivable Vehicle Insurance Claim	1,640
Receivable For Sales Outlet	104,475
Receivable For Instant Prize Item - Wall Clock (Velengunbrug)	1,000
Receivable For Mr. Chandana (Wall Clock Loss)	66,250
Receivable For Vaunia Dealers - UC Payment	295,102
Receivable For Dealers - Instant Tickets	346,350
Receivable For Admin Staff - Salary Calculation error	36,744
Receivable For Makubura Sales Outlet	7,000
Total	9,288,899

Staff Loan

EMP	Name	Distress Loan	Current Portion	Non Current Portion
6	Mrs. D.W.R.C.K. Dissanayake	334,340.84	85,363.68	248,977.16
7	Mr. E.D.I.N.S. Abeyrathna	304,133.36	82,945.44	221,187.92
10	Mr. L.P. Premasiri	248,866.68	67,872.72	180,993.96
11	Mr. U.N.C. Perera	254,084.86	64,872.72	189,212.14
12	Mr. R.M.U.P. Ramanayake	243,210.62	67,872.72	175,337.90
26	Mrs. T.S.D. Peiris	277,527.24	69,381.84	208,145.40
27	Mrs. S.A.D.C. Renuka	298,948.41	76,327.32	222,621.09
40	Mr. W.K.A.A. Jayarathne	681,212.92	227,070.96	454,141.96
41	Miss. R.A.C.P. Rajapaksha	332,754.53	81,490.92	251,263.61
42	Mrs. B.C.N. Wijesekera	282,757.52	78,909.12	203,848.40
43	Mrs. C.N. Thewarapperuma	323,219.60	84,318.24	238,901.36
44	Mrs. M.L.S. Sudarshanie	279,833.65	176,737.08	103,096.57
49	Mrs. W.K.L. Sagari	309,060.56	78,909.12	230,151.44
51	Mrs. A.M.S.K. Amarakoon	241,910.00	85,380.00	156,530.00
53	Mr. N.V. Indika Upul	189,715.99	84,318.12	105,397.87
55	Mr. W.B.N.S. Perera	229,166.66	125,000.04	104,166.62
59	Mr. N.T. Samarasekera	250,978.80	65,472.72	185,506.08
60	Mrs. P. Kodikare	315,636.32	78,909.12	236,727.20
61	Mrs. G.D.S. Premathilake	285,504.48	81,572.76	203,931.72
63	Mrs. K.M.N. Dharmasiri	315,636.32	78,909.12	236,727.20
64	Mr. B.A.C.J. Karunarathna	200,451.56	82,945.44	117,506.12
69	Mr. D.D.M. Dissanayake	200,024.26	64,872.72	135,151.54
70	Mr. I.N. Wickramasinghe	256,434.86	65,472.72	190,962.14
71	Mrs. A.E.R.W. de Soysa	292,587.80	76,327.32	216,260.48
74	Mrs. W.A.M. Sanjeewani	304,004.58	77,618.16	226,386.42
77	Mrs. R.D.C. Rajapaksha	312,695.40	81,572.76	231,122.64
78	Mrs. K.T.D. Ruxanie	194,386.30	51,836.40	142,549.90
80	Mr. K.A.U.P. Priyantha	240,613.63	64,163.64	176,449.99
82	Mr. D.D.C. Damminda	673,750.00	165,000.00	508,750.00
86	Mr. M.A.J.P. Mudannayaka	281,890.86	70,472.76	211,418.10
91	Mr. S.A. Rastan	246,607.57	62,963.64	183,643.93
94	Mrs. H.G. Withanage	263,200.00	67,200.00	196,000.00
95	Mrs. W.C.P. Senarathne	75,108.00	56,330.88	18,777.12
96	Miss. B.H.A.S. Peiris	274,400.00	67,200.00	207,200.00
97	Miss. R.P.D. Dharmani	157,127.34	65,018.16	92,109.18
99	Miss. W.A.D. Fernando	60,600.00	60,600.00	-
104	Mr. M.H.R.K. Wijesiri	173,539.06	74,373.96	99,165.10
105	Mr. I.D.P. Kumarasiri	227,272.72	45,454.56	181,818.16
110	Miss. G.M.S.M. Gunarathna	258,927.29	66,109.08	192,818.21
111	Mrs. S.P.H. Pushpakumari	253,418.20	66,109.08	187,309.12
112	Mr. F.S. Nedagamuwa	258,927.29	66,109.08	192,818.21
113	Mr. H.A.R.S. Perera	253,418.20	66,109.08	187,309.12
114	Mrs. P.D.R. Udayangani	253,418.13	66,109.08	187,309.05
115	Mrs. T.P. Panditha	253,418.20	66,109.08	187,309.12
118	Miss. W.A.V.C. Somarathna	226,466.12	226,466.12	
123	Mr. K.P. W.S. Bamed	234,667.08	60,072.72	174,594.36
127	Mr. M.P.S.A. Saman	240,625.70	61,436.40	179,189.30
128	Mr. R.M.G. Rajapaksha	230,386.30	61,436.40	168,949.90

EMP	Name	Distress Loan	Current Portion	Non Current Portion
129	Mr. A.M.M. Adikari	230,278.80	60,072.72	170,206.08
130	Mr. I.P.K. Vishwajith	238,636.36	45,454.56	193,181.80
131	Mr. M.D. Chinthaka	230,278.80	60,072.72	170,206.08
132	Mr. N.C.M. Karunaratna	212,121.20	45,454.56	166,666.64
133	Mr. R.C. Thilakasiri	251,345.52	62,836.32	188,509.20
135	Mr. R.P.S.C. Rajapaksha	254,654.58	65,018.16	189,636.42
139	Mr. R.M.J.P. Samarasinghe	186,798.50	54,672.72	132,125.78
141	Mr. S.T.A.M. Gunasekara	233,415.20	60,890.88	172,524.32
153	Mr. W.A.A.S. Gunawardana	238,636.36	45,454.56	193,181.80
154	Mr. W.K. Sunil	219,621.20	52,709.04	166,912.24
155	Mr. M.A. Kumara	220,654.54	55,163.64	165,490.90
158	Mr. A.A.R. Saliya	204,545.44	45,454.56	159,090.88
161	Mr. K.P.U. Shantha	242,424.24	45,454.56	196,969.68
165	Miss. K.K.L. Kumuduni	190,476.20	142,857.12	47,619.08
166	Miss. M.C.W. Malkanthi	242,424.24	45,454.56	196,969.68
168	Mr. A.A.D.C.P. Amarasinghe	238,636.36	45,454.56	193,181.80
169	Mr. R.A.I.S. Wikramasinghe	237,583.30		237,583.30
170	Miss. J.B.C.C. Jayasekara	238,636.36	45,454.56	193,181.80
172	Mr. K.D.R. Sanjeeva	73,371.13	73,371.13	
175	Mrs. P.A.H.N. Athukorala	220,066.56	60,018.24	160,048.32
178	Mr. M.A.D.D.S. Mallawaarachchi	227,272.72	45,454.56	181,818.16
180	Mr. A.A.N. Adikari	231,060.60	45,454.56	185,606.04
181	Mr. S.G.K.D.J.K. Samarasinghe	222,222.22	111,111.12	111,111.10
182	Mr. J.M.S.R. Laksiri	198,181.78	49,545.48	148,636.30
185	Mr. M.R.P. Udayakumara	223,484.84	45,454.56	178,030.28
188	Mr. D.A.D. Denawaka	231,060.60	45,454.56	185,606.04
189	Mr. H.A.N. Gunawardena	217,948.70	76,923.12	141,025.58
191	Mr. S.A.M.C. Samarasinghe	215,909.08	45,454.56	170,454.52
192	Mr. I.P.L. Vinojith	234,848.48	45,454.56	189,393.92
193	Mr. H.P. Tillekerathne	176,470.60	58,823.52	117,647.08
194	Mr. R.A.S.P. Ranasinghe	193,266.76	52,709.04	140,557.72
196	Mr. J.A.D.J. Pushpakumara	158,401.81	42,240.48	116,161.33
196	Mr. J.A.D.J. Pushpakumara	237,500.00	150,000.00	87,500.00
199	Mr. R.A.S. Priyankara	242,424.24	45,454.56	196,969.68
200	U.A.N. Udawatta	231,060.60	45,454.56	185,606.04
202	Mr. J.S. Chandrasiri	231,060.60	45,454.56	185,606.04
205	Mr. R.A.P.P. Ranatunga	212,333.39	51,999.96	160,333.43
206	Mr. R.P.I.P. Ranaweera	231,060.60	45,454.56	185,606.04
211	Mr. C.C. Illapperuma	323,219.60	84,318.24	238,901.36
212	Mr. M.B.M.N.K. Balagalla	337,272.64	84,318.24	252,954.40
215	Mr. G.A.R.S. Ranatunga	330,246.12	84,318.24	245,927.88
217	Miss. S.U. Jayasekara	208,333.34	208,333.34	-
218	Miss. G.A.N.C. Ganapola	225,191.00	58,745.40	166,445.60
218	Miss. G.A.N.C. Ganapola	20,399.84	20,399.84	-
220	Mr. D.A.D.C.A. Gunaratna	238,636.36	45,454.56	193,181.80
221	Mr. W.M. Yohan	238,636.36	45,454.56	193,181.80
222	Mr. A.P. Kolombage	159,545.43	49,090.92	110,454.51
223	Mr. R.A.K. Suraweera	194,052.99	49,545.48	144,507.51
224	Mr. J.A.T.K. Jayasuriya	418,015.83	135,572.76	282,443.07

Loan to Staff Festival Advance as at 31/12/2023

Schedule C

EMP	Name	Distress Loan	Current Portion	Non Current Portion
227	Mr. E.M.D. Thushara	183,466.60	50,036.40	133,430.20
228	Mrs. S.A.G. Priyadarshani	219,696.96	45,454.56	174,242.40
229	Miss.K.S.A. Wijesekera	225,191.00	58,745.40	166,445.60
230	Miss. J.A.S.M. Jayakody	195,519.69	54,563.64	140,956.05
233	Mrs. T.A.S.A. Janaki Kumari	238,636.36	45,454.56	193,181.80
235	Mr. D.M.B.L. Mahinda	271,909.02	81,572.76	190,336.26
236	Mr. M.K.A.J. Kamalsiri	255,748.52	82,945.44	172,803.08
237	Mr. W.N.A.D.L. Weerasinghe	223,829.21	89,531.64	134,297.57
238	Mrs. G.D.B.A. Godagampala	196,700.03	56,199.96	140,500.12
239	Mr. P.W.N.D. Shamil	238,636.36	45,454.56	193,181.80
240	Mr. M.D.B.K. Kumar	219,696.96	45,454.56	174,242.40
245	Mr. K.A.S. Kumara	227,272.72	45,454.56	181,818.16
246	Mr. S.P. Marasinghe	231,060.60	45,454.56	185,606.04
248	Mr. M.P.A. Karunathilake	238,636.36	45,454.56	193,181.80
249	Mrs. R.M.D.L. Rajapaksha	107,700.00	107,700.00	-
250	Miss. B.H.S. Wijesinghe	173,283.43	56,199.96	117,083.47
251	Miss.K.D.A.S. Wijerathne	225,101.59	57,472.68	167,628.91
252	Mr. A.T.M. Amarasinghe	208,400.08	56,836.32	151,563.76
254	Mr. H.S.H. Pushpakumara	223,484.84	45,454.56	178,030.28
255	Miss. R.M.D.C. Rathnasekara	203,663.72	56,836.32	146,827.40
256	Mr. J.A.N. Jayasuriya	223,484.84	45,454.56	178,030.28
257	Mrs. Y.C. Priyadarshani	223,484.84	45,454.56	178,030.28
258	Mrs. J.K. Jayathilake	242,424.24	45,454.56	196,969.68
259	Mr. B.A.C. Pushpakumara	123,990.40		123,990.40
261	Mr. K.N.T. Wijesekera	177,613.57	85,254.60	92,358.97
263	Mr. A.A.C. Diroshan	204,613.63	54,563.64	150,049.99
264	Mr. M.K.M. Sampath	242,424.24	45,454.56	196,969.68
267	Mr. T.G.H. Eranda	223,484.84	45,454.56	178,030.28
268	Mr. M.W.K.S. Perera	225,101.59	57,472.68	167,628.91
269	Mr. H.H.V.L. Hettiarachchi	227,272.72	45,454.56	181,818.16
271	Mr. K.K.V. Thushara	231,060.60	45,454.56	185,606.04
272	Mr. N.G. Anil	212,852.99	54,345.48	158,507.51
273	Mr. N.P.D. Wijendra	238,636.36	45,454.56	193,181.80
274	Mr. S.R.M.S. Samaranayake	211,272.64	52,818.24	158,454.40
275	W.N.S. Senarath	202,051.60	52,709.04	149,342.56
276	Mr. P.M. Sisira Kumara	223,484.84	45,454.56	178,030.28
277	Mr.Y.A.M.N.Sameera	231,060.60	45,454.56	185,606.04
278	Mr. W.P.J. Dhammika	231,060.60	45,454.56	185,606.04
279	Mr. D.M.S.L.C. Perera	206,066.74		206,066.74
280	Mr. M.H.N.P. Thisera	231,060.60	45,454.56	185,606.04
281	Miss. R.A.N.H. Ranasinghe	237,527.36	59,381.76	178,145.60
282	Mr. S.A. Piyaathna	185,606.04	45,454.56	140,151.48
286	Mr. M.T.S. Jayalal	219,696.96	90,909.12	128,787.84
288	Miss. J.K.A. Surekha	210,750.07	56,199.96	154,550.11
290	Mr. K.A.S.C. Perera	208,333.32	45,454.56	162,878.76
292	Mr. R.L.E.N. Ranawaka	180,261.63		180,261.63
293	Miss. M.L.G. Kaushalya	319,493.13	81,572.76	237,920.37
294	Miss. M.A.L.N. Gunasekara	135,260.36	135,260.36	-
296	Mr. W.D.R.S. Kumara	143,181.90	47,727.24	95,454.66

EMP	Name	Distress Loan	Current Portion	Non Current Portion
297	Mr. K.A.D.S.P. Kothalawala	238,636.36	45,454.56	193,181.80
298	Mr. S.A.D. Gunasekara	231,060.60	45,454.56	185,606.04
302	Mr. A.K.M. Amarasinghe	211,709.02	52,927.32	158,781.70
305	Miss. L.G.H.S. Madushani	219,696.96	45,454.56	174,242.40
306	Mr. D.M.C.D. Abhayarathna	204,734.86	52,272.72	152,462.14
308	Mr.A.W.N.C.Perera	220,116.73	56,199.96	163,916.77
309	Mr.P.R.H.K.Chathuranga	240,784.04	64,209.12	176,574.92
310	Mr. W.M.B. Karunasena	238,636.36	45,454.56	193,181.80
311	Mr.L.A.Nilantha	206,444.02	52,709.04	153,734.98
313	Mrs. R.A.W.G. Rupasinghe	316,195.08	84,318.24	231,876.84
317	Miss.D.N.G.A.Dilshani	220,116.73	56,199.96	163,916.77
318	Mr. A.T. Kapila Nishantha	206,066.74	56,199.96	149,866.78
321	Mr. J.M.D.A. Chrishantha	220,588.24	176,470.56	44,117.68
325	Mr. U.G Illeperuma	295,113.52	84,318.24	210,795.28
326	Miss. A.W.T.D.N. Wanigasekera	224,800.06	56,199.96	168,600.10
327	Mr.J.A.K.S.Perera	208,333.32	45,454.56	162,878.76
335	Mr. R.A.S. Rathnayake	299,099.94	81,572.76	217,527.18
337	Mr. R.M.U.S. Kumara	285,504.48	81,572.76	203,931.72
343	Mr. A.P.G. Lazarus	246,212.12	45,454.56	200,757.56
350	Mr.M.Thawakekulan	116,864.42	60,972.72	55,891.70
353	Mr.K.Piratheepan	116,864.42	60,972.72	55,891.70
358	Miss.P.A.T.Piumika	231,060.60	45,454.56	185,606.04
361	Mrs.M.Inthirani	178,971.25	52,381.80	126,589.45
363	Mr.K.P.D.T.Prabhath	227,563.68	65,018.16	162,545.52
364	Mr.M.P.U.S.Jayarathne	238,636.36	45,454.56	193,181.80
367	Miss.N.S.C.Perera	204,978.80	53,472.72	151,506.08
368	Mr.M.N.P.Perera	382,276.55	106,681.80	275,594.75
371	Mr.W.A.D.Lakmal	218,254.54	54,563.64	163,690.90
386	Mr.H.A.T.S.M.Perera	255,579.53	62,590.92	192,988.61
387	Mr.Wasantha Udayakumara	400,056.85	106,681.80	293,375.05
388	Mrs.A.S.Gunasinghe	70,045.84	70,045.84	
389	Mrs.D.A.Weerasekera	202,887.80	52,927.32	149,960.48
392	Miss.W.K.T.N.Wickramasinghe	189,393.92	45,454.56	143,939.36
397	Mr.K.G.K.Chathuranga	208,333.32	45,454.56	162,878.76
399	Mr.H.M.A.U.Herath	250,363.62	62,590.92	187,772.70
400	Miss.M.V.A.Madushani	212,121.20	90,909.12	121,212.08
401	Mr.K.K.A.J.Daminda	238,636.36	45,454.56	193,181.80
402	Mr.G.H.G.Amaradasa	55,555.54	55,555.54	-
403	Miss.G.D.C.L.Perera	173,786.38	53,472.72	120,313.66
404	Mrs.W.M.Prarthana	242,424.24	45,454.56	196,969.68
405	Miss.B.T.C.Perera	189,655.97	52,927.32	136,728.65
406	Mrs.K.M.N.M.Karunanayake	231,060.60	45,454.56	185,606.04
408	Mr.A.I.Pieris	242,424.24	45,454.56	196,969.68
417	Mrs.B.T.S.L.Perera	138,880.64	98,033.28	40,847.36
419	Mr.K.K.G.R.T.Bandara	183,009.91	59,354.52	123,655.39
421	Mr.D.K.D.R.Kulathunge	219,696.96	45,454.56	174,242.40
424	Mr.D.R.T.Ragel	204,545.44	45,454.56	159,090.88
425	Mr.S.K.R.Pushpakumara	238,636.36	45,454.56	193,181.80
427	Mr.P.A.G.Sankakpa	215,909.08	45,454.56	170,454.52

EMP	Name	Distress Loan	Current Portion	Non Current Portion
428	Mr.A.P.C.Buddika Madusanka	246,212.12	45,454.56	200,757.56
429	Mr.M.A.C.Madushanka	234,848.48	45,454.56	189,393.92
431	Mr.R.B.Mahayahage	238,636.36	45,454.56	193,181.80
433	Miss.M.P.Kuruwitabandara	33,614.88	33,614.88	-
435	Mr.A.R.H.Samarasinghe	219,696.96		219,696.96
438	Mr.W.N.P.M.D.Sandaruwan	243,890.92	60,972.72	182,918.20
439	Mr.R.M.H.L.Kumara	252,275.84	61,781.76	190,494.08
441	Mrs.S.P.Kekulawala	164,507.52	45,909.12	118,598.40
443	Mr.P.Pathmanadan	227,272.72	45,454.56	181,818.16
448	Mr.D.L.L.Ranasinghe	234,848.48	45,454.56	189,393.92
450	Mr.D.P.N.Wibudda	238,636.36	45,454.56	193,181.80
451	Mr.R.S.D.T.P.Siriwardhane	219,696.96	45,454.56	174,242.40
452	Mr.K.A.D.R.Arunashantha	231,290.18	89,531.64	141,758.54
457	Mr.M.M.Bandaranayake	196,969.68	45,454.56	151,515.12
463	Mr.H.H.Maduranga	234,848.48	45,454.56	189,393.92
467	Miss.K.L.E.Umalika	238,636.36	45,454.56	193,181.80
469	Mr.N.K.R.D.Rodrigo	187,701.55	52,381.80	135,319.75
473	Mr.R.P.Jayawardhane	242,424.24	45,454.56	196,969.68
474	Mr.P.N.Galappatti	223,484.84	45,454.56	178,030.28
475	Mr.M.S.De Silva	39,381.68	39,381.68	-
476	Mr.D.A.W.Wishwajith	231,060.60	45,454.56	185,606.04
477	Mr.D.M.L.Wanaguru	180,555.56	98,484.84	82,070.72
478	Mr.K.L.P.Fonseka	5,946.08	5,946.08	-
481	Mr.E.A.D.S.Pushpakumara	186,997.00	48,781.80	138,215.20
483	Mr.K.N.Darshana	200,797.00	52,381.80	148,415.20
488	Mr.W.S.N.S.P.Fernando	242,424.24	45,454.56	196,969.68
490	Mr.G.K.L.S.J.Perera	246,212.12	45,454.56	200,757.56
492	Mr.S.Y.Atygalle	238,636.36	45,454.56	193,181.80
494	Mr.H.H.A.L.Caldera	231,060.60	45,454.56	185,606.04
496	Mr.N.Pradeep Tharanga	219,696.96	45,454.56	174,242.40
497	Mr.T.W.T.Indusanka	238,636.36	45,454.56	193,181.80
500	Mr.S.H.H.Indrajith	246,212.12	45,454.56	200,757.56
501	Mr.S.S.K.Wanigarathne	219,696.96	45,454.56	174,242.40
502	Mr.A.K.Amila Sampath	234,848.48	45,454.56	189,393.92
505	Miss.P.S.Hewabandu	238,636.36	45,454.56	193,181.80
506	Miss.P.N.A.N.Piyarathne	233,728.80	60,972.72	172,756.08
507	Mr.M.Kamesh Kanth	79,194.44	79,194.44	-
510	Miss.I.N.Abey Siriwardhane	231,060.60	45,454.56	185,606.04
511	Mr.K.R.R.P.Ranasinghe	399,363.60	104,181.84	295,181.76
512	Mr.K.H.Sujith Kumara	242,424.24	45,454.56	196,969.68
513	Mrs.A.C.Mahanama	170,463.52	60,163.68	110,299.84
515	Mr.G.K.Wickramarathne	248,971.98	60,972.72	187,999.26
516	Mr.A.N.Punchihewa	242,424.24	45,454.56	196,969.68
518	Mr.J.C.G.Punchihewa	231,060.60	45,454.56	185,606.04
519	Mr.S.S.De Silva Jayasinghe	234,848.48	45,454.56	189,393.92
521	Miss.K.K.D.Tharindra	225,000.00	225,000.00	-
522	Miss.P.M.Gamage	238,636.36	45,454.56	193,181.80
523	Mr.W.W.P.T.Sampath	246,212.12	45,454.56	200,757.56
524	Mr.M.M.A.Jayalath	192,984.86	49,272.72	143,712.14

Loan to Staff Festival Advance as at 31/12/2023

Schedule (

EMP	Name	Distress Loan	Current Portion	Non Current Portion
525	Mr.D.F.M.A.Ajith	234,848.48	45,454.56	189,393.92
526	Mr.A.D.R.Sankhana	200,797.00	52,381.80	148,415.20
527	Mr.H.P.G.Maduranga	223,484.84	45,454.56	178,030.28
528	Mr.P.P.G.Fernando	271,909.02	81,572.76	190,336.26
529	Mr.C.L.N.Ramanayake	231,060.60	45,454.56	185,606.04
530	Mr.M.R.G.R.Nimantha	231,060.60	45,454.56	185,606.04
531	Mr.H.K.S.S.Gunasekara	246,212.12	45,454.56	200,757.56
532	Mr.K.W.G.A.S.Weerasinghe	195,531.72	60,163.68	135,368.04
534	Mr.S.Sivakanth	185,606.04	45,454.56	140,151.48
538	Mr.D.J.G.Iresh	210,572.54	60,163.68	150,408.96
540	Mr.P.D.U.Malintha	223,159.15	99,181.80	123,977.35
541	Miss.W.K.L.S.Chandimali	238,636.36	45,454.56	193,181.80
543	Miss.S.L.G.C.H.Samarasinghe	238,636.36	45,454.56	193,181.80
544	Mr.M.M.Nigamuni	172,787.80	51,836.40	120,951.40
545	Miss.K.H.V.Weerasinghe	194,386.30	51,836.40	142,549.90
547	Mr.K.K.K.Madushanka	225,694.43	82,070.76	143,623.67
548	Miss.M.M.G.N.Jayani	205,162.15	52,381.80	152,780.35
549	Mr.B.T.R.Dananjana	198,706.00	51,836.40	146,869.60
551	Mr.W.W.I.Sandarawan	141,050.08	51,290.88	89,759.20
552	Mr.H.A.D.M.Weerasinghe	111,130.40	51,290.88	59,839.52
554	Mr.A.K.K.D.Wickramasinghe	190,066.60	51,836.40	138,230.20
556	Mrs.P.C.D.D.Dhramasiri	211,665.10	51,836.40	159,828.70
557	Miss.T.G.N.N.Kariyawasam	227,272.72	45,454.56	181,818.16
559	Mr.K.M.C.K.Katukenda	200,757.56	45,454.56	155,303.00
560	Mr.D.N.S.A.Rajapaksha	178,866.70	48,781.80	130,084.90
561	Mr.H.M.C.Sandamina	231,060.60	45,454.56	185,606.04
562	Mr.Nirosha Akmeemana	106,856.16	51,290.88	55,565.28
567	Mr.K.H.U.Madumal	208,333.32	45,454.56	162,878.76
568	Mr.A.M.Samarasinghe	231,060.60	45,454.56	185,606.04
569	Mr.M.H.S.Radishan	231,060.60	45,454.56	185,606.04
570	Mr.M.G.R.K.Kariyawasam	138,494.02	59,354.52	79,139.50
	Total	62,065,747.88	16,839,287.45	45,226,460.73

Festival Advance

EPFNO	Name	Festival Advance
11	Mr. U.N.C. Perera	1,250.00
154	Mr. W.K. Sunil	1,250.00
435	Mr.A.R.H.Samarasinghe	1,250.00
452	Mr.K.A.D.R.Arunashantha	1,250.00
	Total	5,000.00

Prepayment Schedule as at 31.12.2023

Company Name	Description	Amount Rs.
P.A.T.Mudannayake	Vehicle Rent -11Mo.	226,875.00
J.A.Suneetha	Vehicle Rent -11M.	220,000.00
Metropolitan Technologies (Pvt) Ltd	Ronio machine 01/02/2023 to 31/01/2024	5,750.01
Lanka Elevator Engineering (Pvt) Ltd	1st building elevator 01/03/2023 to 28/02/2024	44,460.00
Sri Lanka Insurance Corporation Ltd	Life insurance renewal - staff - 14/03/2023-13/03/2024	168,164.58
Sri Lanka Insurance Corporation Ltd	Annual Motor Insurance 01/03/2023-28/02/2024	48,205.63
Sri Lanka Insurance Corporation Ltd	Annual Motor insurance - 01/03/2023-28/02/2024	37,553.65
Sri Lanka Insurance Corporation Ltd	Annual Motor Insurance - 01/03/2023-28/02/2024	18,234.18
Sri Lanka Insurance Corporation Ltd	Annual Motor Insurance - 01/03/2023-28/02/2024	48,429.31
Sri Lanka Insurance Corporation Ltd	Annual Goods Transportation Insurance - 01/03/23-28.02/24	28,560.68
Sri Lanka Insurance Corporation Ltd	Annual Fire Insurance - 01/03/2023-28/02/2024	2,538.90
Sri Lanka Insurance Corporation Ltd	Annual fire - 01/03/2023-28/02/2024	81,438.39
Aitken Spence Travels (Pvt) Ltd	2nd Building Elevator 01/02/2023 to 31/01/2024	17,609.13
Fentons Ltd	Telephone lines - 21/04/2023 to 20/04/2024	75,900.93
Metropolitan Technologies (Pvt) Ltd	Photo Copy Machine 28/06/2023-27/06/2024	12,250.00
V S Information Systems (Pvt) Ltd	Service agreement - 02 UPS Systems 2023/04/20-2026/04/19	237,072.92
Sri Lanka Insurance Corporation Ltd	Insurance cover electronic all risk premium New purchase - NAS device & AC units 2023/05/08 - 2024/02/28	24,028.47
John Keels Office Automation (Pvt) Ltd	Service agreement Photocopy Machine 23/07/09 to 24/07/08	10,405.00
Ceylon Business Appliances (Pvt) Ltd	Service agreement Note Counter Machine 23/05/01 to 24/04/30	3,877.92
Metropolitan Technologies (Pvt) Ltd	service period extension charges - Fax machine 04 machines 2023/07/02-2024/07/01	18,000.00
Gestetner Of Ceylon PLC	Photo Copy Machine 2023 Aug 31 to 2024 Aug 30	82,133.36
Red Alert International (Pvt) Ltd	service period - Alarm monitoring (25/7/2023-24/7/2024)	28,000.00
Red Alert International (Pvt) Ltd	Service period - fire alarm system 01.08.2023-31.07.2024	115,791.67
V.S.Information Systems(Pvt) Ltd	2 nos AC Units For Server Room 2023/06/01 to 2026/05/31)	1,359,503.90
J.A.T.K.Jayasooriya	Apple store account renewal fee (99 USD) 19/9/23-19/9/24	23,515.94
J.A.T.K.Jayasooriya	Purchasing Standard UCC SSL up to 50 through the credit card for the duration of 2023 Oct -2025 Oct	577,616.39
Office Network (Pvt) Ltd	Fax machine repair charges - 2023/10/30-2024/10/28	9,166.67
Metropolitan Technologies (Pvt) Ltd	service contract -printronix line printer (16/7/23-15/7/24)	123,495.13
iphonik (Pvt) Ltd	IVR Solution Sep 2023 to Sep 2024	101,457.06
Ceylon Business Appliances (Pvt) Ltd	Service agreement - Paper shredding machine - DGM(F) 23/11/01-24/10/31	6,065.57
Metropolitan Technologies (Pvt) Ltd	Service agreement extend charges - Photocopy machine - Main stores - 23/10/03-24/10/02	13,125.00
Office Network (Pvt) Ltd	Service agreement extend charges - Fax machine - Counter Div. 2023/11/30 - 2024/11/29	10,083.33
Office Network (Pvt) Ltd	Service agreement extend charges - Fax machine - return Div. 2023/11/29-2024/11/29	10,083.33
Fintek Managed Solutions (Pvt) Ltd	Service agreement extention charges - Photocopy machine (MKT Div) 2023/12/10-2024/12/09	14,758.33
Fintek Managed Solutions (Pvt) Ltd	General audit photocopy machine agreement 2023/12/10-2024/12/09	14,758.33
Business Machines Company (Pvt) Ltd	finger print machines agreement 2023/12/09 -2024/12/08	34,925.00
Business Machines Company (Pvt) Ltd	Finger Print Machine Agreement 9/12/2023 to 8/12/2024	57,750.00
Sri Lanka Telecom (Services) limited	Supplying,Installing & commissioning of backup solution (22-03-2023 - 21-03-2026)	265,000.00
Finetech Consultancy (pvt) Ltd	Zoom Video Communications Licenses (26/04/2023-25/04/2024)	33,641.03
Total		4,210,224.74

Age Analysis for Refundable Deposits as at 31st December 2023

Duration	Payment Date	Description	Amount
1 - 2 Years	9/11/2023	Sisiri Enterprises - Deposit for Fuel	500,000
	28/04/2022	Markfed - Sri Lanka Coperative Marketing Fedaration Ltd - Fuel	200,000
3 - 6 Years	1/8/2018	American Premium water System - 1 Dispenser	10,000
6 - 7 Years	15/11/2016	American Premium water System - Deposit for 2 Dispensers	20,000
	03/10/2014	Mobitel (Pvt) Ltd - Data Sim - Mr. Kapila	1,000
	31/12/2014	Sprinco (Pvt) Ltd - Dispensor	10,000
	19/07/2014	Mobitel (Pvt) Ltd - Micro Data Sim (6 Qty)	6,000
	23/12/2014	Sprinco (Pvt) Ltd - Dispensor Admin	10,000
7 - 8 Years	01/04/2013	Etisalat Lanka (Pvt) Ltd - Dongle	2,000
	31/12/2013	Accrual - Sprinco (Pvt) Ltd - 2 Dispensers	20,000
Above 08 Years	13/12/2012	T.M.R.B. Thennakoon - Dispensor Kurunegala Branch	7,000
	22/02/2012	Mobitel (Pvt) Ltd - Dongle	1,000
	30/12/2010	Markfed - Sri Lanka Coperative Marketing Fedaration Ltd - Fuel	200,000
	6/5/2011	Sprinco (Pvt) Ltd - Hot & Cold Dispenser	9,334
	26/11/2009	Mobitel (Pvt) Ltd - Broadband connection	2,000
	12/10/2009	Mobitel (Pvt) Ltd - Broadband connection	4,000
	11/03/2009	American Premium water System - 1 Dispenser	10,000
	05/12/2008	American Premium water System - 1 Deposit for water bottles	24,000
	29/10/2008	American Premium water System - Deposit for water bottles	40,000
	24/05/2008	American Premium water System Deposit for Water Botteles	48,000
	18/03/2004	General Manager- Railway Station	50,000
	20/11/2003	Ministry of Commerce & consumer affairs Deposit of Lease Agreement	723,780
	13/11/2003	Niroshan Enterprises	75,000
	18/05/2010	Mobitel (Pvt) Ltd - Broadband connection	2,000
	19/02/2010	Mobitel (Pvt) Ltd - Broadband connection	4,000
Total			1,979,114

Provision for Bad & Doubtful Debtors as at 31.12.2023

Name	Amount Rs.
M.A.M Ameen	2,520,000
Ministry of Trade & Commerce	4,976,220
Gunasena Rankothge - Debtor	1,354,016
Total	8,850,236

Advance(External) - 2023

Name	Balance as at 31.12.2023
Poltiena Reef Garden - DK 2015 Lodgin	120,000
K.Y.Upali - DK 2015 Lodgin	32,000
Harischandra Liyanage - DK 2015 Lodgin Charges	10,800
Jagath Gunawardhana - DK 2015 Lodgin Charges	40,000
Total	202,800

Accrual Expenses as at 31-12-2023

Dealer / Dealer Assistant Welfare	18-0001	3,582,556.32
Brand Special Promotion	05-0029SDS	47,658.00
Printing & Stationery Expenses	04-0080	16,090.00
Postage	04-0082	11,370.00
Local Travelling	04-0088	27,454.00
Sundry Expenses	04-0091	6,000.00
Regional Office Expenses	04-0116	3,000.00
Dealer / Dealer Assistant Welfare	18-0001	1,880.00
Dealer / Assistant Funeral Expenses	18-0003	6,350.00
Fuel for ASPO	18-0027	397,827.59
Government Audit Fees	04-0038	4,235,000.00
Annual Report Expenses	04-0100	2,700,000.00
Valuation	04-0110	5,453,889.00
Over Time & Holiday Pay	04-0003	4,981,299.96
Telephone Bill	04-0084	535,824.80
Dongle Bill / Data Sim / Internet Service	04-0084 I	327,471.31
Electricity Bill	04-0085	2,070,772.05
Water Bill	04-0086	88,811.25
Vehicle GPS Tracking Rent	04-0093	23,329.84
Traning & Human Resource Development - Local Traning	04-0027	97,800.00
Staff Welfare	04-0028	15,000.00
Employee Mortivation Cost	04-0029	10,500.00
Office Equipment Repairs & Maintenance	04-0058	30,898.00
Local Travelling	04-0088	20,000.00
Trainee Staff Allowance	04-0011	44,000.00
Office Equipment Repairs & Maintenance	04-0058	141,550.00
AC Repairs & Maintenance	04-0059	131,275.00
Winners Programme Expenses	04-0118	5,500.00
Over Time & Holiday Pay	04-0003	40,097.27
Vehicle Maintenance - Officer	04-0056	236,518.00
Vehicle Rent for Office	04-0076	832,575.00
Fuel for Office Vehicle	04-0083	224,803.00
Valuation	04-0110	4,600.00
Vaehicle Maintenance - Marketing Operation	18-0041	79,695.00
Vaehicle Maintenance - ASPO / Sales Cordinator Motor Bike	18-0042	289,418.00
Dealer / Dealer Assistant Welfare	18-0001	10,000.00
Outlet Manufacturing & Branding	18-0004	60,000.00
Food & Lodging - Sales Promotion	18-0013	86,250.00
Winners Programme Expenses	04-0118	7,702.00
Dealer / Dealer Assistant Welfare	18-0001	16,500.00
Vehicle Rent for Dealer Vehicles	18-0021	7,500.00
Drivers Mobile Van Daily Allowance	18-0055	324,000.00
Propaganda Vehicle Expenses	18-0060	30,000.00
Consultation & Proffessional Charges	04-0041	2,480,000.00
Software Development	04-0045	179,975.00
Computer Hardware Maintenance	04-0060	55,750.00
Office Equipment	01-0006	73,500.00
Computer & Assessories	01-0014	301,750.00
Computer Software	01-0015	943,200.00
Capital Working Prograss - Admin & Procument Construction	01-0032-2	6,371,712.29
Instant Ticket Stock	02-0004	6,641,700.00

Stationery & Other Item Stock	02-0016	372,580.00
Promotional Item Stock	02-0017	3,626,150.00
Supiri Dhana Sampatha Development Cost	02-0100	480,296.56
Consultation & Professional Charges	04-0041	654,442.26
Software Maintenance Other	04-0045	1,425,000.00
Software Development	04-0047	894,600.00
Network Maintenance	04-0062	42,842.63
Rent on Server System	04-0077	280,000.00
Printing & Stationery Expenses	04-0080	21,500.00
Paper Advertiesment	04-0092	1,023,706.00
Safty Equipment Expenses	04-0099	30,750.00
Service Agreement	04-0103	2,342,941.14
Outlet Manufacturing & Branding	18-0004	330,000.00
Lottery Shops	18-0007	3,864,771.17
Vehicle Branding	18-0016	148,500.00
Production Charges Press	05-0026SDS	50,550.00
Production Charges Press	05-0026KK	3,500.00
Production Charges Press	05-0026SB	49,000.00
Ticket Transport Charges & Others	18-0059	2,072,405.22
Furniture & Fittings	01-0005	123,100.00
Stationery & Other Item Stock	02-0016	66,000.00
Board Secretarial Service	04-0010	9,500.00
Staff Allowance	04-0006	18,958.61
Software Maintenance Other	04-0047	99,000.00
Vehicle Maintenance - Officer	04-0056	31,450.00
Office Maintenance	04-0061	44,500.00
Printing & Stationery Expenses	04-0080	15,000.00
Telaphone Bill	04-0084	91,827.72
Internet Service	04-0114	22,500.00
Winning Ticket Examination	04-0107	23,380.00
Regional Meeting	18-0002	349,500.00
Vehicle Maintenance - Operation	18-0042	4,000.00
Outlet Transport Charges	18-0058	275,940.00
Ticket Transport Charges & Others	18-0059	1,773,106.03
Territory Managers & ASPO Incentive	18-0037LW	86,571.60
Territory Managers & ASPO Incentive	18-0037SDS	3,297.80
Payments for Tender Board / Interview Pannels	04-0097	15,000.00
Ticket Transport Charges & Others	18-0059	443,930.00
Hospital Bills	04-0031	17,508,052.42
Outlet Manufacturing & Branding	18-0004	1,650,000.00
Other Receivable	02-0025	7,000.00
Dealer / Dealer Assistant Welfare	18-0001	942,975.00
Regional Meeting	18-0002	50,000.00
Outlet Manufacturing & Branding	18-0004	208,900.00
Food & Lodging - Sales Promotion	18-0013	10,750.00
Outlet Rent for Makumbura Multi Model Center	18-0018	19,000.00
Outdoor Event / Annual Promotion Calender	18-0049	80,000.00
Over Time & Holiday Pay	04-0003	240,531.51
Incentive	04-0012	1,717,610.00
Attendance Allowance	04-0020	42,000.00
Transport Allowance	04-0021	190,263.12
Territory Manegers Field Visit Allowance	18-0043	874,889.54

Territory Managers & ASPO Lodging Charges	18-0061	96,000.00
Draw Cost - Staff Draw Allowance	05-0011SF	467,053.00
Draw Cost - Staff Draw Allowance	05-0011LW	467,053.00
Draw Cost - Staff Draw Allowance	05-0011JY	140,309.00
Draw Cost - Staff Draw Allowance	05-0011SB	467,053.00
Draw Cost - Staff Draw Allowance	05-0011KK	467,053.00
Draw Cost - Staff Draw Allowance	05-0011AK	467,053.00
Draw Cost - Staff Draw Allowance	05-0011SR	65,349.00
Draw Cost - Staff Draw Allowance	05-0011SDS	128,777.00
Over Time & Holiday Pay	04-0003	2,527,983.40
Daily Allowance ASPO	04-0004	213,000.00
Staff Allowance	04-0006	353,768.90
Trainee Staff Allowance	04-0011	64,000.00
Incentive	04-0012	7,897,628.00
Bonus	04-0018	4,000.00
Attendance Allowance	04-0020	282,000.00
Transport Allowance	04-0021	2,234,565.09
Fuel For Office Vehicle	04-0083	29,880.00
Territory Managers & ASPO Lodging Charges	18-0061	6,000.00
Draw Cost - Staff Draw Allowance	05-0011SF	714,818.27
Draw Cost - Staff Draw Allowance	05-0011LW	714,818.27
Draw Cost - Staff Draw Allowance	05-0011SB	714,818.27
Draw Cost - Staff Draw Allowance	05-0011KP	714,818.27
Draw Cost - Staff Draw Allowance	05-0011AK	714,818.27
Draw Cost - Staff Draw Allowance	05-0011JY	184,469.23
Draw Cost - Staff Draw Allowance	05-0011SR	322,821.15
Draw Cost - Staff Draw Allowance	05-0011SDS	714,818.27
Draw Cost - Staff Draw Allowance	05-0011SF	6,678.57
Draw Cost - Staff Draw Allowance	05-0011LW	6,678.57
Draw Cost - Staff Draw Allowance	05-0011SB	6,678.57
Draw Cost - Staff Draw Allowance	05-0011KK	6,678.57
Draw Cost - Staff Draw Allowance	05-0011AK	6,678.57
Draw Cost - Staff Draw Allowance	05-0011SDS	6,678.57
Draw Cost - Staff Draw Allowance	05-0011SR	3,339.29
Draw Cost - Staff Draw Allowance	05-0011JY	3,339.29
Ticket Books Return	19-0040KK	171,045.00
Draw cost - TV Airtime Shanida	05-0001	7,302,500.00
Draw cost - Production Shanida	05-0002	1,550,000.00
Draw cost - Radio Simulcast / Radio Airtime Shanida	05-0003	2,390,317.50
Draw cost - Radio Production Shanida	05-0004	362,950.00
Radio Results Announcement Shanida	05-0005	62,000.00
Radio Recording Charges Shanida	05-0006	31,000.00
Press Results Shanida	05-0008	1,933,558.75
Draw Cost - Compers pmts Shanida	05-0010	372,850.00
Draw Cost - Tamil Translator Shanida	05-0014	34,651.44
Media Advertising -TV Shanida	05-0021	800,000.00
Media Advertising - Radio Shanida	05-0022	500,000.00
Media Advertising - Press Shanida	05-0023	84,000.00
Production Charges - TV Shanida	05-0024	3,165,000.00
Production Charges - Radio Shanida	05-0025	340,000.00
Production Charges - Press Shanida	05-0026	280,000.00
Jackpot Update Shanida	05-0027	7,337,376.00

Draw cost - TV Airtime Lagna Wasanawa	05-0001	7,302,500.00
Draw cost - Production Lagna Wasanawa	05-0002	1,550,000.00
Draw cost - Radio Simulcast / Radio Airtime Lagna Wasanawa	05-0003	2,185,667.50
Draw cost - Radio Production Lagna Wasanawa	05-0004	362,950.00
Radio Results Announcement Lagna Wasanawa	05-0005	62,000.00
Radio Recording Charges Lagna Wasanawa	05-0006	31,000.00
Press Results Lagna Wasanawa	05-0008	2,029,407.50
Draw Cost - Compers pmts Lagna Wasanawa	05-0010	447,850.00
Draw Cost - Tamil Translator Lagna Wasanawa	05-0014	34,651.44
Media Advertising -TV Lagna Wasanawa	05-0021	8,499,000.00
Media Advertising - Radio Lagna Wasanawa	05-0022	4,496,000.00
Production Charges - Press Lagna Wasanawa	05-0026	5,000.00
Draw cost - TV Airtime Jayoda	05-0001	1,810,000.00
Draw cost - Production Jayoda	05-0002	400,000.00
Draw cost - Radio Simulcast / Radio Airtime Jayoda	05-0003	315,197.50
Draw cost - Radio Production Jayoda	05-0004	43,350.00
Radio Results Announcement Jayoda	05-0005	16,000.00
Radio Recording Charges Jayoda	05-0006	8,000.00
Press Results Jayoda	05-0008	465,238.75
Draw Cost - Compers pmts Jayoda	05-0010	109,850.00
Draw Cost - Tamil Translator Jayoda	05-0014	8,942.32
Media Advertising - Radio Jayoda	05-0022	350,000.00
Jackpot Update Jayoda	05-0027	7,705,826.00
Draw cost - TV Airtime Super Ball	05-0001	7,302,500.00
Draw cost - Production Super Ball	05-0002	1,550,000.00
Draw cost - Radio Simulcast / Radio Airtime Super Ball	05-0003	1,148,667.50
Draw cost - Radio Production Super Ball	05-0004	155,550.00
Radio Results Announcement Super Ball	05-0005	62,000.00
Radio Recording Charges Super Ball	05-0006	31,000.00
Press Results Super Ball	05-0008	2,236,307.50
Draw Cost - Compers pmts Super Ball	05-0010	325,850.00
Draw Cost - Tamil Translator Super Ball	05-0014	34,651.44
Media Advertising - Press Super Ball	05-0023	86,775.00
Production Charges - Press Super Ball	05-0026	5,000.00
Jackpot Update Super Ball	05-0027	8,862,576.00
Draw cost - TV Airtime Kapruka	05-0001	6,200,000.00
Draw cost - Production Kapruka	05-0002	1,550,000.00
Draw cost - Radio Simulcast / Radio Airtime Kapruka	05-0003	1,658,667.50
Draw cost - Radio Production Kapruka	05-0004	257,550.00
Radio Results Announcement Kapruka	05-0005	62,000.00
Radio Recording Charges Kapruka	05-0006	31,000.00
Press Results Kapruka	05-0008	3,102,676.85
Draw Cost - Compers pmts Kapruka	05-0010	319,850.00
Draw Cost - Tamil Translator Kapruka	05-0014	34,651.44
Media Advertising -TV Kapruka	05-0021	3,850,000.00
Media Advertising - Radio Kapruka	05-0022	2,600,000.00
Media Advertising - Press Kapruka	05-0023	793,666.00
Production Charges - TV Kapruka	05-0024	3,115,000.00
Production Charges - Radio Kapruka	05-0025	535,000.00
Production Charges - Press Kapruka	05-0026	288,000.00
Jackpot Update Kapruka	05-0027	4,330,000.00
Draw cost - Radio Simulcast / Radio Airtime Development Fortune	05-0003	29,835.00

Draw cost - Radio Production Development Fortune	05-0004	5,100.00
Press Results Development Fortune	05-0008	355,715.00
Draw cost - TV Airtime Ada Kotipathi	05-0001	7,302,500.00
Draw cost - Production Ada Kotipathi	05-0002	1,550,000.00
Draw cost - Radio Simulcast / Radio Airtime Ada Kotipathi	05-0003	1,148,667.50
Draw cost - Radio Production Ada Kotipathi	05-0004	155,550.00
Radio Results Announcement Ada Kotipathi	05-0005	62,000.00
Radio Recording Charges Ada Kotipathi	05-0006	31,000.00
Press Results Ada Kotipathi	05-0008	2,075,395.00
Draw Cost - Compers pmts Draw Cost - Compers pmts	05-0010	390,900.00
Draw Cost - Tamil Translator Ada Kotipathi	05-0014	34,651.44
Media Advertising -TV Ada Kotipathi	05-0021	6,949,000.00
Media Advertising - Radio Ada Kotipathi	05-0022	4,452,000.00
Jackpot Update Ada Kotipathi	05-0027	9,031,151.00
Draw cost - TV Airtime	05-0001	2,800,000.00
Draw cost - Production Sasiri Lottery	05-0002	700,000.00
Draw cost - Radio Simulcast / Radio Airtime Sasiri Lottery	05-0003	447,927.50
Draw cost - Radio Production Sasiri Lottery	05-0004	135,150.00
Radio Results Announcement Sasiri Lottery	05-0005	28,000.00
Radio Recording Charges Sasiri Lottery	05-0006	14,000.00
Press Results Sasiri Lottery	05-0008	655,866.25
Draw Cost - Tamil Translator Sasiri Lottery	05-0014	15,649.04
Media Advertising -TV Sasiri Lottery	05-0021	5,100,000.00
Media Advertising - Radio Sasiri Lottery	05-0022	3,671,000.00
Draw cost - TV Airtime Supiri Dhana Sampatha	05-0001	7,302,500.00
Draw cost - Production Supiri Dhana Sampatha	05-0002	1,550,000.00
Draw cost - Radio Simulcast / Radio Airtime Supiri Dhana Sampatha	05-0003	1,029,327.50
Draw cost - Radio Production Supiri Dhana Sampatha	05-0004	135,150.00
Radio Results Announcement Supiri Dhana Sampatha	05-0005	62,000.00
Radio Recording Charges Supiri Dhana Sampatha	05-0006	31,000.00
Press Results Supiri Dhana Sampatha	05-0008	729,066.25
Draw Cost - Compers pmts Supiri Dhana Sampatha	05-0010	311,850.00
Draw Cost - Tamil Translator Supiri Dhana Sampatha	05-0014	34,651.44
Media Advertising -TV Supiri Dhana Sampatha	05-0021	8,350,000.00
Media Advertising - Radio Supiri Dhana Sampatha	05-0022	18,000,000.00
Media Advertising - Press Supiri Dhana Sampatha	05-0023	540,000.00
Production Charges - TV Supiri Dhana Sampatha	05-0024	538,750.00
Production Charges - Press Supiri Dhana Sampatha	05-0026	283,500.00
Press Results Valampuri	05-0008	1,500.00
Souvenirs & Banners	16-0007	850,000.00
Corporate - Advertising	17-0001	21,049,433.50
E - Lottery / aPP-Online lottery/Digital maintaince	17-0002	2,725,000.00
Saturday Fortune	19-0015SF	7,647,912.44
Jayoda	19-0015JY	1,007,688.94
Kapruka	19-0015KP	10,784,220.06
Super Ball	19-0015SB	3,421,368.00
Lagna Wasana	19-0015LW	8,828,991.25
Ada Kotipathi	19-0015AK	5,670,300.00
Supiri Dhana Sampatha	19-0015SDS	10,386,986.13
Sasiri	19-0015SR	1,607,659.25
Stationeries & Other Items Stock	02-0016	141,000.00
Territory Managers & ASPO Incentive (Tgt Base & Promotion)	18-0037	584,501.00

Dealer /Sales Assistance Welfare	18-001	25,000.00
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036	4,567,806.25
Board Secretarial Service	04-0010	19,500.00
Staff Welfare	04-0028	32,000.00
Employee Motivation - Cricket	04-029-1	10,500.00
Software Maintenance - Lottery Management System (LMS)	04-0046	1,800,900.00
Legal Related - Agreement	04-0042-2	63,490.00
Staff Meals & Beverages	04-0050	406,035.00
Computer Hardware Maintenance	04-0060	26,500.00
Office Equipment Repairs & Maintenance	04-0058	2,000.00
Rent for Regional offices	04-0075	537,500.00
News Papers & Periodicals	04-0079	63,400.00
Printing & Stationery Expenses	04-0080	198,647.46
Cleaning Charges	04-0087	526,491.25
Local Travelling	04-0088	40,000.00
Internet Services	04-0114	80,000.00
Regional Office Expenses	04-00116	4,400.00
Consultation & Proffessional Charges	04-0041	2,800,000.00
Souveniors & Banners	16-0007	130,000.00
Building Maintenance	04-0055	32,860.00
Consultation & Proffessional Charges	04-0041	45,000.00
Accrual Total		397,925,958.78

Creditors - Printing

Shanida Tickets Stock	02-0001	1,862,179.41
Lagna Wasana Tickets Stock	02-0002	4,917,437.50
Jayoda Tickets Stock	02-0003	475,913.57
Super Ball Tickets Stock	02-0007	1,638,360.00
Kapruka Ticket Stock	02-0010	3,237,052.50
Ada Kotipathi Ticket Stock	02-0013	2,506,248.00
Sasiri Ticket Stock	02-013A	239,407.74
Supiri Dhana Sampatha Ticket Stock	02-013C	1,293,037.50
Total Creditors Printing		16,169,636.22

Grand Total Accrual		414,095,595.00
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Refundable Security Deposit balance as at 31/12/2023

Date	Name	Distributor Code	Amount Rs.
27/12/2010	Mallika Nanayakkara	23/2527	200,000.00
01/06/2011	H.A.N.K.Karunanayake	23/2692	100,000.00
07/06/2011	Mallika Nanayakkara	23/2527	200,000.00
28/07/2011	Mallika Nanayakkara	23/2527	100,000.00
2018 Apr to Oct	Sena Enterprice	01/ 7750	60,000.00
2020 June	Epic	30/0001	500,000.00
Total			1,160,000.00

Account Name	Code	DR	CR
FIXED ASSETS	01		
Land	01-0001	2,213,750,000.00	
Building	01-0003	133,680,000.00	
Furniture & Fittings	01-0005	13,872,091.28	
Office Equipment	01-0006	42,133,571.61	
Mobile Phones	01-0007	1,193,944.68	
Machinery	01-0008	99,744,932.32	
Branded Stalls	01-0009	443,577.69	
Motor Vehicles	01-0010	69,295,000.00	
Motor Vehicles - Operation	01-0010A	112,100,000.00	
Motor Bicycle	01-0011	6,058,000.00	
Three Wheel	01-0012	1,870,000.00	
Computers & Accessories	01-0014	57,160,238.23	
Computer Software	01-0015	29,804,936.97	
Web Site Development	01-0016	247,413.75	
Network System	01-0017	1,774,092.00	
Construction of Lunch Room	01-0028	1,336,676.13	
Construction of Stores	01-0029	246,918.38	
Capital Working Progress (IT)	01-0032A	450,000.00	
Capital Working Progress (Admin & Procurement Construction)	01-0032-2	6,371,712.29	
Renovation of Boundary Walls	01-0033	145,289.63	
Furniture & Fittings - Regional Office	01-0036	930,728.56	
Computer Accessories - Regional Office	01-0037	265,086.00	
Office Equipment - Regional Office	01-0038	88,851.04	
Provision for Depreciation - Furniture & Fittings	01-0055		3,434,221.64
Provision for Depreciation - Office Equipment	01-0056		12,675,955.19
Provision for Depreciation - Mobile Phones	01-0057		827,330.19
Provision for Depreciation - Machinery	01-0058		7,641,159.17
Provision for Depreciation - Branded Stalls	01-0059		33,420.23
Provision for Depreciation - Motor Vehicles	01-0060		8,095,000.00
Provision for Depreciation - Computers & Accessories	01-0064		16,244,460.82
Provision for Depreciation - Application Software	01-0065		24,109,468.28
Provision for Depreciation - Furniture & Fittings - Regional Office	01-0076		94,071.62
Provision for Depreciation - Computer & Accessories - Regional Office	01-0077		103,178.08
Provision for Depreciation - Office Equipment - Regional Office	01-0078		70,175.04
Provision for Depreciation - Network System	01-0079		1,586,664.60
CURRENT ASSETS	02		
Shanida Tickets Stock	02-0001	1,862,179.41	
Lagna Wasana Tickets Stock	02-0002	4,917,437.50	
Jayoda Tickets Stock	02-0003	475,913.57	
Instant Tickets Stock	02-0004	25,725,606.40	
Super Ball Tickets Stock	02-0007	1,638,360.00	
Kapruka Ticket Stock	02-0010	3,237,052.50	
Ada Kotipathi Ticket Stock	02-0013	2,506,248.00	
Sasiri Ticket Stock	02-013A	239,407.74	
Supiri Dhana Sampatha Ticket Stock	02-013C	1,293,037.50	
Prize Item Stock	02-0014	1,426,023.05	
Stationeries & Other Items Stock	02-0016	11,514,473.67	
Promotional Items Stock	02-0017	1,884,715.59	

Debtors	02-0020	70,671,391.00	
Other Receivable	02-0025	9,288,898.58	
FD WHT Receivable	02-0025A	6,953,572.78	
Interest Receivable	02-0025C	132,117,882.76	
WHT Credit	02-0025D	22,502,438.26	
Income Tax Credit 2021	02-0027	653,294.00	
VAT Credit 2022/2023	02-0028	592,787.06	
Festival Advance	02-0060	5,000.00	
Loan to Staff	02-0061	62,065,747.88	
Prepayments	02-0063	4,210,224.74	
Refundable Deposit	02-0065	1,979,113.51	
Advance (Internal)	02-0070	335,261.48	
Advance (External)	02-0071	202,799.99	
Fixed Deposit -PEB - 014-60-01-00023361-5	02-0076E1	146,689,639.47	
Fixed Deposit BOC - 81110637	02-0076F	138,061,531.24	
Fixed Deposit BOC - 88726506	02-0076-H5	150,000,000.00	
Fixed Deposit -PEB - 014-60-01-00023360-6	02-0076H6	408,994,739.19	
Fixed Deposit -PEB - 014-60-01-00023362-4	02-0076H7	64,188,289.15	
Fixed Deposit -PEB - 014-60-01-00020191-7	02-0077I	150,000,000.00	
Fixed Deposit -PEB - 014-60-01-00020969-7	02-0077J	150,000,000.00	
Fixed Deposit -PEB - 014-60-01-00022570-4	02-0077K	227,732,522.64	
Dealers Deposit - NSB - 2-0065-12-70819	02-0081D	55,756,921.54	
Dealer Deposit PEB - 014-60-01-00019502-7	02-0082F	8,959,897.19	
Dealer Deposit PEB - 014-60-01-00016482-9	02-0082I-2	13,469,595.68	
Dealer Deposit PEB - 014-60-01-00020917-0	02-0082I4	8,775,687.17	
Dealer Deposit PEB - 014-60-01-00024132-1	02-0082I-11	1,067,000.00	
Dealer Deposit BOC - 88308163	02-082I-7	824,500.00	
Dealer Deposit BOC - 88323012	02-0082I-8	280,000.00	
Dealer Deposit BOC - 88323086	02-0082I-9	615,000.00	
Dealer Deposit BOC - 90084556	02-0082I-10	754,000.00	
Fixed Deposit for Gratuity Fund - PEB-014-60-01-00018416-0	02-0083G	15,660,651.25	
Fixed Deposit for Gratuity Fund - PEB-014-60-01-00018417-9	02-0083H	19,118,454.74	
Fixed Deposit for Gratuity Fund - PEB-014-60-01-00018109-2	02-0083I	3,636,436.87	
Fixed Deposit for Gratuity Fund - PEB-014-60-01-00020266-7	02-0083J	5,659,535.52	
Fixed Deposit for Gratuity Fund - NSB - 2-0065-12-70800	02-0083K	11,247,020.86	
Fixed Deposit for Income TAX - BOC -88007065	02-0085	51,925,966.32	
D.L.B Disaster Relief Fund	02-0097	9,404.00	
Supiri Dhana Sampatha Development Cost	02-0100	40,302,708.33	
Bank of Ceylon-1630526	02-0200	176,885,582.00	
Bank of Ceylon 7 Day Call-0002695681	02-0201	91,027,021.23	
Bank of Ceylon-1630525-Prize	02-0202	41,494,876.95	
Sweep Account - 014-2-001-9-0000651	02-0205	422,638,932.49	
Peoples Bank 014-1-001-1-0000651	02-0206	352,443.00	
Bank of Ceylon -74824905	02-0207	17,809,653.92	
Bank of Ceylon - 79213213	02-0208	996,500.00	
Peoples Bank 014-1001-8-0010010	02-0209	100,000.00	
Bank of Ceylon - 84401075	02-0210	14,414,355.00	
Peoples Bank 014-1-002-7-0010010	02-0211	1,223,000.00	
Hattan National Bank 003010525941	02-0212	4,900.00	
Hattan National Bank 3010534602	02-0213	1,024,350.00	
Security Deposit for Sri Lanka Railways(Gaurantee)	02-0216	1,800,000.00	

CURRENT LIABILITIES	3		
Prize Payable	03-0001		1,344,193,430.47
Shanida Non Winning Prize Payable	03-0002		16,404,500.00
Lagna Wasana Non Winning Prize Payable	03-0003		35,457,700.00
Jayoda Non Winning Prize Payable	03-0004		1,515,740.00
Super Ball Non Winning Prize Payable	03-0005		10,749,200.00
Kapruka Non Winning Prize Payable	03-0009		27,488,580.00
Ada Kotipathi Non Winning Prize Payable	03-0012		18,576,200.00
Supiri Dhana Sampatha Non Winning Payable	03-0014-1		2,400,000.00
Prize Write Back	03-0016		476,784,240.00
Accruals	03-0020		397,925,958.78
Creditors	03-0020A		16,169,636.22
Employees Provident Fund Payable	03-0021		2,970,101.78
Employees Trust Fund Payable	03-0022		356,412.23
Vender P'ble from staff Salary Deductions	03-0026		25,200.00
Stamp Duty	03-0030		37,175.00
Welfare D.L.B	03-0031		56,700.00
TV Announcer Over Deduction for Costume	03-0032A		170,180.00
Gratuity Payable	03-0040		64,403,391.82
Provision for Doubtful Debts	03-0046		8,850,236.00
Credit Vouchers Payable	03-0049		167,800,730.00
Dealer & Distributor Target Payable	03-0050		8,265,386.78
Distributor Commision & Validation Payable	03-0051		31,160,046.68
Dealer Advance	03-0060		671,765.23
Distributor Advance	03-0061		65,748,663.99
Dealer Deposit	03-0063		35,475,881.00
Distributor Deposit	03-0064		4,400,000.00
VAT Payable	03-0066		80,850,854.20
WHT Payable - General Payment	03-0069		1,495,898.33
WHT Payable - Prize	03-0070		24,668,872.31
Social Security Contribution - LEVY	03-0072		48,319,916.32
Refundable Security Deposit	03-0080		1,160,000.00
Refundable Tender Deposit	03-0080B		1,821,804.50
Payable to Distributor Outlet(CWE)	03-0082		11,140.00
Provision for VAT (2016)	03-0083F		4,651,658.85
Six Month Old Cheque Payable	03-0084		196,095.00
Retention	03-0086		3,015,530.18
E Lottery Deposit Payable	03-0088		588,165.00
Provision for VAT 2019	03-0103		389,421.00
OVER HEADS	4		
Salaries & Wages	04-0001	119,085,280.97	
Over Time & Hollday pay	04-0003	33,902,455.74	
Daily Allowance ASPO	04-0004	2,698,800.00	
Cost of Living Allowance	04-0005	27,348,582.54	
Staff Allowances	04-0006	9,048,339.58	
Duty & Other Allowance	04-0008	213,270.00	
Bus Rent Staff Allowances	04-0009	184,500.00	
Board Secretarial Service	04-0010	173,000.00	
Trainee Allowance	04-0011	647,000.00	

Incentive	04-0012	105,960,456.00	
Housing loan interest	04-0013	780,156.22	
Gratuity	04-0014	4,140,172.99	
Gratuity Interest	04-0014A	4,582,630.56	
E.P.F 15%	04-0015	21,730,188.65	
EPF 12% (Chairman Driver)	04-0015-1	48,092.44	
E.T.F 3%	04-0016	4,346,037.80	
ETF 3% (Chairman Driver)	04-0016-1	12,023.11	
Bonus	04-0018	12,872,650.00	
Attendance Allowance	04-0020	2,762,000.00	
Transport Allowance	04-0021	29,303,994.22	
Cost of living Special Allowance	04-0022	17,444,642.30	
W & OP Expenses	04-0023	4,899.60	
Employee Motivation			
Training & Human Resource Development - Local Training	04-0027	1,472,340.30	
Staff Welfare	04-0028	8,038,888.00	
Employee Motivation Cost	04-0029	396,595.88	
Employee Motivation - Cricket	04-0029-1	795,330.00	
Uniform & Tailoring Charges	04-0030	2,822,250.00	
Hospital Bills Reimbursement	04-0031	47,345,876.07	
Medical Expenses (Outdoor)	04-0032	11,639,433.04	
Staff Medical & Exam Test	04-0033	1,000,125.00	
Professional			
Government audit fees	04-0038	4,235,000.00	
Consultation Fees / Professional Charges	04-0041	5,850,512.97	
Legal Related Expenses	04-0042-1	238,080.00	
Legal Related - Agreement	04-0042-2	125,000.00	
Translate Charges	04-0043	24,038.00	
Inquiry Expenses	04-0044	903,446.00	
Software			
Software Development	04-0045	6,704,600.00	
Software Maintenance - Lottery Management System (LMS)	04-0046	19,822,650.00	
Software Maintenance - Other	04-0047	3,864,979.30	
Entertainment			
Staff Meals & Beverages	04-0050	13,143,154.09	
Meeting Refreshment	04-0051	788,314.70	
Maintenance			
Building Maintenance	04-0055	2,694,133.02	
Vehicle Maintenance - Officer	04-0056	5,959,468.13	
Vehicle Maintenance - Other	04-0057	471,035.33	
Office Equipment Repairs & Maintenance	04-0058	3,066,202.36	
AC Repairs & Maintenance	04-0059	3,734,036.10	
Computer Hardware Maintenance	04-0060	3,619,488.82	
Office Maintenance	04-0061	2,571,244.65	
Network Maintenance	04-0062	408,090.13	
Government TAX			
VAT Output	04-0066	1,166,048,466.95	
Prior Year Income Tax	04-0068		106,210,247.48
SSCL Expenses	04-0071	511,488,326.48	
Rent			

Rent for Regional offices	04-0075	3,275,750.00	
Vehicle Rent for Office	04-0076	8,750,575.00	
Rent On Server System	04-0077	1,680,000.00	
Others			
News Papers & Periodicals	04-0079	704,785.00	
Printing & Stationery Expenses	04-0080	21,805,241.09	
Result Printing Expenses	04-0081	6,642.00	
Postage / Mail Delivery / Collection Counter	04-0082	725,780.21	
Fuel for Office Vehicle	04-0083	9,870,026.27	
Fuel for Generator	04-0083-1	352,800.00	
Telephone Bill	04-0084	5,022,862.60	
Dongle /Data Sim Bill	04-0084-1	2,752,529.25	
Electricity Bill	04-0085	20,504,400.64	
Water Bill	04-0086	834,665.16	
Cleaning Charges	04-0087	5,641,493.00	
Local Travelling	04-0088	955,106.00	
Removel of Debries	04-0090	143,730.00	
Sundry Expenses	04-0091	440,113.90	
Paper Advertisements	04-0092	2,319,926.00	
Vehicle GPS Tracking Rent	04-0093	244,662.45	
Identy Card	04-0094	6,000.00	
Audit & Management Meeting Allowance	04-0095	220,000.00	
Board Members Fee	04-0096	517,000.00	
Payment for Tender Boards / Interview Panel	04-0097	2,506,500.00	
Safety Equipment Expenses	04-0099	181,500.00	
Annual Report	04-0100	2,737,035.00	
Pest Control Expenses	04-0101	209,597.00	
Presidential Fund Expenses	04-0102	2,939,776,000.00	
Anniversary Expenses	04-0104	2,317,939.50	
Sample Quality Checking	04-0105	30,237.50	
Winning Ticket Examination	04-0107	111,760.00	
Valuation	04-0110	5,610,769.00	
IVR Expenses	04-0113	133,762.50	
Internet Services	04-0114	1,413,821.45	
Regional Office Expenses	04-00116	79,075.00	
Winner Program Expenses	04-0118	2,099,155.00	
Consultancy & Architecture fees Writeoff	04-0120	3,626,727.12	
Annual Premium			
Insurance Premium - Building	04-0121	435,186.17	
Insurance Premium - Staff	04-0122	639,025.42	
Insurance Premium - Motor Vehicle	04-0123	434,354.54	
Vehicle Licence / Tax	04-0124	360,420.00	
Trade Mark / Web Registration	04-0125	508,466.19	
Municipal Rate	04-0126	1,991,980.00	
Financial			
Bank Charges - General	04-0127	618,430.94	
Bank Charges - Prize	04-0128	45,000.00	
Depreciation			
Depreciation-Building	04-0132	10,904,800.00	
Depreciation - Furniture & Fittings	04-0134	1,132,205.55	
Depreciation - Office Equipment	04-0135	6,918,513.89	

Depreciation - Mobile Phones	04-0136	278,641.72	
Depreciation - Motor Vehicles	04-0137	8,367,000.00	
Depreciation - Motor Vehicles - Operation	04-0138	16,261,591.60	
Depreciation - Motor Bicycle	04-0139	795,439.35	
Depreciation - Three Wheel	04-0140	191,000.00	
Depreciation - Building Improvements	04-0141	122,825.00	
Depreciation - Computer & Accessories	04-0142	8,187,338.03	
Depreciation - Computer Software	04-0143	8,696,032.27	
Depreciation - Furniture & Fittings - Regional Office	04-0145	12,756.01	
Depreciation - Computer Accessories - Regional Office	04-0146	70,000.00	
Depreciation - Office Equipment - Regional Office	04-0147	5,873.74	
Depreciation - Network System	04-0148	415,957.95	
Insurance Premium	04-0155	150,415.38	
SHANIDA	5		
Draw cost - TV Airtime	05-0001	83,322,500.00	
Draw cost - Production	05-0002	17,900,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	8,333,499.94	
Draw cost - Radio Production	05-0004	1,013,200.00	
Results Announcement	05-0005	716,000.00	
Recording Charges	05-0006	358,000.00	
Press Results	05-0008	6,557,179.00	
Draw Cost - Compers pmts	05-0010	4,363,850.00	
Draw Cost - Staff Draw Allowances	05-0011	13,566,768.69	
Draw Cost - Judges Fees	05-0013	2,142,000.00	
Draw Cost - Tamil Translator	05-0014	439,481.14	
Media Advertising - TV	05-0021	3,200,000.00	
Media Advertising - Radio	05-0022	2,400,000.00	
Media Advertising - Press	05-0023	84,000.00	
Production Charges - TV	05-0024	3,330,000.00	
Production Charges - Radio	05-0025	388,000.00	
Production Charges - Press	05-0026	502,097.50	
Jackpot Update	05-0027	17,689,251.00	
Commission	05-0030	46,600,064.50	
Dealer Commission	05-0033	699,668,430.00	
LAGNA WASANA	5		
Draw cost - TV Airtime	05-0001	83,322,500.00	
Draw cost - Production	05-0002	17,900,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	7,905,350.03	
Draw cost - Radio Production	05-0004	1,013,200.00	
Results Announcement	05-0005	716,000.00	
Recording Charges	05-0006	358,000.00	
Press Results	05-0008	6,378,102.18	
Draw Cost - Compers pmts	05-0010	4,553,850.00	
Draw Cost - Staff Draw Allowances	05-0011	13,566,698.69	
Draw Cost - Judges Fees	05-0013	2,142,000.00	
Draw Cost - Tamil Translator	05-0014	439,481.15	
Media Advertising - TV	05-0021	15,999,000.00	
Media Advertising - Radio	05-0022	11,945,000.00	
Production Charges - TV	05-0024	603,962.00	

Production Charges - Press	05-0026	527,560.00	
Brand Special Promotions	05-0029	7,500.00	
Commission	05-0030	86,441,727.00	
Dealer Commission	05-0033	1,297,639,755.00	
JAYODA	5		
Draw cost - TV Airtime	05-0001	22,970,000.00	
Draw cost - Production	05-0002	5,150,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	2,212,582.50	
Draw cost - Radio Production	05-0004	283,050.00	
Results Announcement	05-0005	206,000.00	
Recording Charges	05-0006	103,000.00	
Press results	05-0008	1,711,289.00	
Draw Cost - Compers pmts	05-0010	951,850.00	
Draw Cost - Staff Draw Allowances	05-0011	3,824,055.17	
Draw Cost - Judges Fees	05-0013	606,000.00	
Draw Cost - Tamil Translator	05-0014	127,141.01	
Media Advertising -TV	05-0021	1,500,000.00	
Media Advertising - Radio	05-0022	700,000.00	
Production Charges - TV	05-0024	32,500.00	
Jackpot Update	05-0027	14,143,826.00	
Commission	05-0030	7,849,061.50	
Dealer Commission	05-0033	117,853,222.50	
SUPER BALL	5		
Draw cost - TV Airtime	05-0001	80,532,500.00	
Draw cost - Production	05-0002	17,900,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	7,982,692.50	
Draw cost - Radio Production	05-0004	986,850.00	
Results Announcement	05-0005	716,000.00	
Recording Charges	05-0006	358,000.00	
Press Results	05-0008	7,180,157.18	
Draw Cost - Compers pmts	05-0010	3,437,850.00	
Draw Cost - Staff Draw Allowances	05-0011	13,566,698.69	
Draw Cost - Judges Fees	05-0013	2,142,000.00	
Draw Cost - Tamil Translator	05-0014	439,481.14	
Media Advertising -TV	05-0021	1,100,000.00	
Media Advertising - Radio	05-0022	800,000.00	
Media Advertising - Press	05-0023	583,330.00	
Production Charges - TV	05-0024	214,500.00	
Production Charges - Radio	05-0025	24,000.00	
Production Charges - Press	05-0026	410,600.00	
Jackpot Update	05-0027	24,367,210.00	
Commission	05-0030	41,813,254.50	
Dealer Commission	05-0033	627,816,967.50	
KAPRUKA	5		
Draw cost - TV Airtime	05-0001	82,220,000.00	
Draw cost - Production	05-0002	17,900,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	7,618,900.00	
Draw cost - Radio Production	05-0004	952,800.00	

Results Announcement	05-0005	716,000.00	
Recording Charges	05-0006	358,000.00	
Press Results	05-0008	7,429,837.85	
Draw Cost - Compers pmts	05-0010	3,429,850.00	
Draw Cost - Staff Draw Allowances	05-0011	13,566,698.69	
Draw Cost - Judges Fees	05-0013	2,142,000.00	
Draw Cost - Tamil Translator	05-0014	439,481.15	
Media Advertising -TV	05-0021	5,130,000.00	
Media Advertising - Radio	05-0022	3,100,000.00	
Media Advertising - Press	05-0023	1,848,542.25	
Production Charges - TV	05-0024	5,894,500.00	
Production Charges - Radio	05-0025	580,000.00	
Production Charges - Press	05-0026	598,410.00	
Jackpot Update	05-0027	21,070,500.00	
Brand Special Promotions	05-0029	7,500.00	
Commission	05-0030	66,304,929.50	
Dealer Commission	05-0033	995,606,902.50	
DEVELOPMENT FORTUNE	5		
Draw cost - TV Airtime	05-0001	17,000,000.00	
Draw cost - Production	05-0002	4,250,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	1,922,487.50	
Draw cost - Radio Production	05-0004	216,750.00	
Results Announcement	05-0005	170,000.00	
Recording Charges	05-0006	85,000.00	
Press Results	05-0008	1,276,660.25	
Draw Cost - Compers pmts	05-0010	818,000.00	
Draw Cost - Staff Draw Allowances	05-0011	2,976,549.52	
Draw Cost - Judges Fees	05-0013	522,000.00	
Draw Cost - Tamil Translator	05-0014	105,774.22	
Commission	05-0030	6,390,407.50	
Dealer Commission	05-0033	95,949,825.00	
ADA KOTIPATHI	5		
Draw cost - TV Airtime	05-0001	83,322,500.00	
Draw cost - Production	05-0002	17,900,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	8,364,300.03	
Draw cost - Radio Production	05-0004	1,013,200.00	
Results Announcement	05-0005	716,000.00	
Recording Charges	05-0006	358,000.00	
Press Results	05-0008	7,970,530.93	
Draw Cost - Compers pmts	05-0010	3,566,550.00	
Draw Cost - Staff Draw Allowances	05-0011	13,566,698.69	
Draw Cost - Judges Fees	05-0013	2,142,000.00	
Draw Cost - Tamil Translator	05-0014	439,481.15	
Media Advertising -TV	05-0021	13,749,000.00	
Media Advertising - Radio	05-0022	8,702,000.00	
Production Charges - TV	05-0024	32,500.00	
Production Charges - Press	05-0026	274,097.50	
Jackpot Update	05-0027	19,965,901.00	
Commission	05-0030	52,558,088.00	

Dealer Commission	05-0033	789,067,860.00	
SASIRI	5		
Draw cost - TV Airtime	05-0001	30,800,000.00	
Draw cost - Production	05-0002	7,700,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	2,174,095.00	
Draw cost - Radio Production	05-0004	392,700.00	
Results Announcement	05-0005	308,000.00	
Recording Charges	05-0006	154,000.00	
Press Results	05-0008	2,288,916.25	
Draw Cost - Staff Draw Allowances	05-0011	5,024,606.92	
Draw Cost - Judges Fees	05-0013	918,000.00	
Draw Cost - Tamil Translator	05-0014	188,427.89	
Media Advertising - TV	05-0021	12,130,000.00	
Media Advertising - Radio	05-0022	9,221,000.00	
Commission	05-0030	10,733,329.50	
Dealer Commission	05-0033	161,142,442.50	
VALAMPURI 50/-	5		
Draw cost - TV Airtime	05-0001	800,000.00	
Draw cost - Production	05-0002	200,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	90,470.00	
Draw cost - Radio Production	05-0004	10,200.00	
Results Announcement	05-0005	8,000.00	
Recording Charges	05-0006	4,000.00	
Press Results	05-0008	72,513.00	
Draw Cost - Compers pmts	05-0010	40,000.00	
Draw Cost - Judges Fees	05-0013	24,000.00	
Draw Cost - Tamil Translator	05-0014	4,972.47	
Production Charges - TV	05-0024	160,825.00	
Production Charges - Press	05-0026	309,887.50	
Commission	05-0030	2,258,737.50	
Dealer Commission	05-0033	33,968,137.50	
LUCKY FREEDOM 50/-	5		
Draw cost - TV Airtime	05-0001	200,000.00	
Draw cost - Production	05-0002	50,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	22,617.50	
Draw cost - Radio Production	05-0004	2,550.00	
Results Announcement	05-0005	2,000.00	
Recording Charges	05-0006	1,000.00	
Press Results	05-0008	14,521.25	
Draw Cost - Compers pmts	05-0010	10,000.00	
Draw Cost - Judges Fees	05-0013	6,000.00	
Draw Cost - Tamil Translator	05-0014	1,242.62	
Production Charges - TV	05-0024	205,500.00	
Production Charges - Press	05-0026	252,700.00	
Commission	05-0030	901,387.50	
Dealer Commission	05-0033	13,530,937.50	
SUPIRI DHANA SAMPATHA	5		

Draw cost - TV Airtime	05-0001	11,702,500.00	
Draw cost - Production	05-0002	2,650,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	1,198,727.50	
Draw cost - Radio Production	05-0004	135,150.00	
Results Announcement	05-0005	106,000.00	
Recording Charges	05-0006	53,000.00	
Press Results	05-0008	729,066.25	
Draw Cost - Compers pmts	05-0010	509,850.00	
Draw Cost - Staff Draw Allowances	05-0011	1,447,824.94	
Draw Cost - Judges Fees	05-0013	96,000.00	
Draw Cost - Tamil Translator	05-0014	60,036.07	
Media Advertising -TV	05-0021	2,983,412.07	
Media Advertising - Radio	05-0022	9,994,829.98	
Media Advertising - Press	05-0023	456,452.80	
Production Charges - TV	05-0024	602,911.99	
Production Charges - Radio	05-0025	36,652.69	
Production Charges - Press	05-0026	139,412.11	
Brand Special Promotions	05-0029	1,382,278.99	
Commission	05-0030	6,559,589.90	
Dealer Commission	05-0033	98,481,585.00	
INSTANT 10/-	6		
Commission	06-0030	225.00	
Dealer Commission	06-0031	11,100.00	
INSTANT 20/-	7		
Production	07-0004/05/06	7,500.00	
Artwork Charges	07-0010	440,000.00	
Commission	07-0030	1,550,390.00	
Dealer Commission	07-0031	37,377,300.00	
INSTANT 50/-	8		
Artwork Charges	08-0010	120,000.00	
Commission	08-0030	721,885.00	
Dealer Commission	08-0031	20,871,093.75	
INSTANT 40/-	9		
Commission	09-0030	3,000.00	
Dealer Commission	09-0031	45,000.00	
MARKETING RELATED EXPENSES	16		
Souvenirs & Banners	16-0007	4,125,000.00	
CORPORATE	17		
Corporate - Advertising	17-0001	87,408,956.20	
E - Lottery APP-Online Lottery	17-0002	1,643,873.60	
Outdoor Advertising	17-0003	9,800,000.00	
Web Advertising	17-0004	41,985.37	
SELLING & DISTRIBUTION EXPENSES	18		

Dealer /Sales Assistance Welfare	18-0001	11,750,119.07	
Regional Meetings	18-0002	11,186,398.03	
Dealer / Assistant Funeral Assistance	18-0003	82,290.00	
Outlet Manufacturing & Branding	18-0004	26,399,378.41	
Fabricating New Outlet	18-0005	45,815,008.00	
Lottery Shop	18-0007	11,432,642.58	
Depreciation - Branded Stalls	18-0008	33,420.23	
Depreciation - Machinery	18-0009	16,767,883.46	
Other Selling & Distribution (Scanning)	18-0010	11,678,721.15	
Food & Lodging - Out Door Promotion Ticket Sales	18-0011	85,000.00	
Food & Lodging - Sales Promotion	18-0013	1,145,146.00	
Food & Lodging - Ticket Transportation	18-0014	412,500.00	
Food & Lodging - Regional Meeting	18-0015	94,250.00	
Vehicle Branding	18-0016	1,130,126.73	
Field Visit Allowance - Food	18-0017	197,000.00	
Outlet Rent for Makubura	18-0018	72,000.00	
Vehicle Rent for Sales Promotion	18-0020	86,250.00	
Vehicle Rent for Dealer Vehicle	18-0021	7,500.00	
Fuel for ASPO	18-0027	3,106,330.01	
Fuel for Ticket Transportation	18-0028	682,013.00	
Fuel for Sales Promotion	18-0029	463,439.00	
Fuel for Regional Meeting	18-0030	266,974.12	
Fuel for Marketing Related	18-0031	4,030.00	
Fuel for Field Visit	18-0032	539,606.00	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036IN	548,506.25	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036SF	26,527,397.32	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036LW	125,777,130.51	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036JY	3,947,185.51	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036SB	24,371,513.01	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036KP	49,052,766.85	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036DF	2,837,493.90	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036AK	30,513,058.04	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036SR	5,504,488.36	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036VP	6,209,287.50	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036LF	2,520,862.50	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036SDS	13,394,310.00	
Territory Managers & ASPO Incentive (Tgt Base & Promotion)	18-0037LW	759,410.60	
Territory Managers & ASPO Incentive (Tgt Base & Promotion)	18-0037SB	397,888.00	
Territory Managers & ASPO Incentive (Tgt Base & Promotion)	18-0037KP	1,047,674.00	
Territory Managers & ASPO Incentive (Tgt Base & Promotion)	18-0037AK	859,349.00	
Territory Managers & ASPO Incentive (Tgt Base & Promotion)	18-0037VP	215,103.00	
Territory Managers & ASPO Incentive (Tgt Base & Promotion)	18-0037LF	213,281.00	
Territory Managers & ASPO Incentive (Tgt Base & Promotion)	18-0037DSD	603,297.79	
Dealer & Distributor Mortivation - Incentive (Winning Ticket)	18-0038	1,799,610.00	
Promotional Items (Agent /Sales Assistant)	18-0039	12,963,380.48	
Dealer Prize Item - Athahitha Prizes	18-0040	3,900.00	
Vehicle Maintenance ASPO Motor Bike	18-0041	1,393,813.00	
Vehicle Maintenance MKT Operations	18-0042	6,229,602.25	
Territory Managers Field Visit Allowance	18-0043	8,439,371.89	
Incentive for Distributor Sales Staff	18-0048	2,162,550.00	
Outdoor Events / Annual Promotions Calender	18-0049	7,955,190.00	

Allowance - outdoor promotion	18-0049-1	223,250.00	
Selling Through Retail Shop Expenses	18-0051	398,500.00	
Insurance Premium - Ticket	18-0054	148,241.75	
Drivers Mobile Van Daily Allowance	18-0055	1,756,500.00	
Promotional - Marketing Related Other Expenses	18-0057	455,000.00	
Outlet Distribution Charges	18-0058	8,138,788.03	
Ticket Transport Charges	18-0059	35,120,573.50	
Propaganda Vehicle Promotion Expenses	18-0060	4,298,494.97	
ASPO & TM Lodging	18-0061	1,204,064.00	
Dealer Receivable Write Off	18-0065		350,561.52
Profit & Losses Disposal Item	18-0066	249,307.38	
Draw Machine Maintenance	18-0071	1,869,610.00	
Insurance Premium - Operation Vehicle	18-0072	333,317.40	
Field Visit & Monitoring	18-0073	32,500.00	
Promotional Item Writeoff	18-0074	389,795.54	
OTHER DIRECT EXPENSES	19		
Ticket Printing - Instant (10/-)(Z)	19-0015IN	7,386.78	
Ticket Printing - Instant (20/-)(Y)	19-0015IN	28,350,359.48	
Ticket Printing - Instant (50/-)(X)	19-0015IN	7,393,040.72	
Ticket Printing - Instant (40/-)(W)	19-0015IN	19,925.10	
Ticket Printing - Shanida	19-0015SF	178,812,788.01	
Ticket Printing - Lagna Wasana	19-0015LW	276,197,717.10	
Ticket Printing - Jayoda	19-0015JY	34,028,801.19	
Ticket Printing - Super Ball	19-0015SB	138,059,941.47	
Ticket Printing - Kapruka	19-0015KK	204,182,182.33	
Ticket Printing - Development Fortune	19-0015DF	30,762,149.44	
Ticket Printing - Ada Kotipathi	19-0015AK	169,657,228.37	
Ticket Printing - Sasiri	19-0015SR	46,667,837.93	
Ticket Printing - Valampuri	19-0015VP	10,183,821.92	
Ticket Printing - Luckey Freedom	19-0015LF	3,028,333.31	
Ticket Printing - Supiri Dhana Sampatha	19-0015SDS	20,308,514.63	
Ticket Books Return - Kapruka	19-0040KK	217,200.00	
INSTANT PRIZES	24		
Prize Expenses-Instant Low Tier	24-001(Z)	3,840,550.00	
Prize Expenses-Instant Low Tier	24-001(Y)	90,285,690.00	
Prize Expenses-Instant Low Tier	24-001(X)	54,986,500.00	
Prize Expenses-Instant Low Tier	24-001(W)	72,000.00	
100,000/-IN	24-0008	200,000.00	
50,000/-IN	24-0009	50,000.00	
25,000/-IN	24-0010	700,000.00	
SHANIDA PRIZES	25		
Prize Expenses-SF	25-0001	1,862,998,174.21	
LAGNA WASANA PRIZES	26		
Prize Expenses-LW	26-0001	3,647,300,157.60	
JAYODA PRIZES	27		

Prize Expenses-JY	27-0001	313,461,708.70	
SUPER BALL PRIZES	30		
Prize Expenses-SB	30-0001	1,650,954,415.04	
KAPRUKA PRIZES	34		
Prize Expenses-KS	34-0001	2,626,018,817.54	
DEVELOPMENT FORTUNE PRIZES	35		
Prize Expenses-DF	35-0001	253,566,148.04	
ADA KOTIPATHI	37		
Prize Expenses - AK	37-0001	2,073,987,603.03	
SASIRI	38		
Prize Expenses - SR	38-001	423,267,482.30	
VALAMPURI	39		
Prize Expenses - VP	39-001	102,603,658.20	
LUCKY FREEDOM	40		
Prize Expenses - LF	40-001	40,721,250.00	
SUPIRI DHANA SAMPATHA	41		
Prize Expenses - SDS	41-001	305,949,457.40	
SHARE HOLDERS FUND	100		
President Fund	100-001		2,200,000.00
Ministry of Trade & Shipping	100-002		2,200,000.00
Prize Reserve A/C	100-005		139,106,255.71
Revaluation Surplus	100-009		2,268,909,427.44
Employee Benefit Plan Gain/Lost	100-010		11,836,354.25
INCOME	102		
Ticket Sales-Instant (10/-)(Z)	102-001		74,000.00
Ticket Sales-Instant (20/-)(Y)	102-001		199,348,000.00
Ticket Sales-Instant (50/-)(X)	102-001		111,312,500.00
Ticket Sales-Instant (50/-)(W)	102-001		240,000.00
Ticket Sales- Shanida	102-002		3,731,564,960.00
Ticket Sales-Lagna Wasana	102-003		6,920,745,360.00
Ticket Sales-Jayoda	102-004		628,550,520.00
Ticket Sales-Super Ball	102-007		3,348,357,160.00
Ticket Sales-Kapruka	102-010		5,310,120,680.00
Ticket Sales-Development Fortune	102-011		511,732,400.00
Ticket Sales-Ada Kotipathi	102-013		4,208,361,920.00
Ticket Sales - Sasiri	102-014		859,426,360.00
Ticket Sales - Valampuri	102-015		181,163,400.00
Ticket Sales - Lucky Freedom	102-016		72,165,000.00
Ticket Sales - Supiri Dhana Samapatha	102-017		525,235,120.00
Sweep Account Interest	102-051		19,905,634.01

Registration Fees	102-053		30,750.00
Staff Loan Interest	102-055		2,874,577.00
Miscellaneous Receipt	102-056		1,095,869.88
Investment interest income	102-057		357,336,147.34
Non Refundable Deposit	102-058		1,175,100.00
Fine	102-059		88,335.16
7 Day Call Interest Income	102-060		19,333,133.30
Ticket Destroy Income	102-061		1,520,769.60
Disposal Items	102-063		14,037.00
Rent Income from Bus	102-064		1,031,493.00
Other Comprehensive Income	102-068	5,576,995.58	
Expenses Writeback	102-070		20,574,900.79
Profit on Sale of Office Equipment	102-077	29,739.05	
Profit On Sale Computers & Accessories	102-079		259,500.89
Profit on Sale of Furniture & Fittings	102-080		38,493.75
Over Six Month Cheques Writeback	102-081A		522,481.70
Profit on Sale of Mobile Phone	102-083		86,326.85
Distributor Diduction for Outstanding	102-090A		4,374,421.03
Distributor Diduction for Over Return 10%	102-090B		240,390.00
Distributor Deduction for Return Sale	102-090C		1,274,397.50
Distributor Deduction for 14 Days Non Return	102-090D		147,561.88
Distributor Deductin for Commission	102-090E		657,400.68
Distributor Deduction for Over Return 5%	102-090F		166,732.50
Distributor Deduction for un Received Return Book Value	102-090G		851,043.12
Distributor Deduction for sale Commission	102-090I		1,031,263.23
Total		32,553,982,503.15	32,553,982,503.15