



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No. }

පිළිගාර්/එස්/ඩිඑල්බී/01/25/28

ඔබේ අංකය
உமது இல.
Your No. }

දිනය
திகதி
Date }

2026 මැයි 21 දින

සභාපති,

සංවර්ධන ලොතරැයි මණ්ඩලය



සංවර්ධන ලොතරැයි මණ්ඩලයේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

යථෝක්ත වාර්තාව සහ විගණන මූල්‍ය ප්‍රකාශන මේ සමඟ එවා ඇත.

එස්. රත්නවීර

නියෝජ්‍ය විගණකාධිපති

විගණකාධිපති වෙනුවට

පිටපත් :- ලේකම්, මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය

IA
As Report
Sg/8



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

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මගේ අංකය
எனது இல.
My No.

පියුආර්/එන්/ඩීඑල්බී/01/25/28

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2026 මැයි 31 දින

සභාපති

සංවර්ධන ලෝකයේ මණ්ඩලය

සංවර්ධන ලෝකයේ මණ්ඩලයේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්ව විගණනය කළ මතය

සංවර්ධන ලෝකයේ මණ්ඩලයේ (මණ්ඩලය) 2025 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ විස්තීර්ණ ආදායම් ප්‍රකාශනය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරුද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ සහ 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

මාගේ වාර්තාවේ තත්ත්ව විගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණු වලින් වන බලපෑම හැර, මණ්ඩලයේ මූල්‍ය ප්‍රකාශන තුළින් 2025 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරිත්වය හා මුදල් ප්‍රවාහ ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රතිපත්තිවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

1.2 තත්ත්වගණනය කළ මතය සඳහා පදනම

- (අ) ආදායම් බදු සම්බන්ධයෙන් වූ ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිතයෙහි (ශ්‍රී. ලං. ගි.ප්‍ර -12) 15, 16 හා 24 ඡේදයන්හි ප්‍රතිපාදන අනුව අනාගතයේ ඇතිවන බදු පැනවිය හැකි සහ බදු අඩුකළ හැකි තාවකාලික වෙනස්කම් හඳුනාගෙන ඒ මත ඇතිවිය හැකි විලම්භිත බදු වත්කම් හෝ විලම්භිත බදු වගකීම් ගණනය කර මූල්‍ය ප්‍රකාශන වලට අවශ්‍ය ගැලපීම් කළයුතු වුවත්, 2025 වර්ෂයේ මූල්‍ය ප්‍රකාශන වල විලම්භිත බදු වත්කම් හෝ විලම්භිත බදු වගකීම් සඳහා ප්‍රතිපාදන සලසා නොතිබුණි.
- (ආ) සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශන සමඟ ඉදිරිපත් කර තිබූ ගිණුම්කරණ ප්‍රතිපත්ති අංක 3.3.3 අනුව එක් එක් ලොතරැස්සන් සඳහා අධ්‍යක්ෂ මණ්ඩලය විසින් පූර්ව අනුමත කරන ලද ප්‍රතිශතයක් මත ත්‍යාග වියදම ගණනය කර ගිණුම්ගත කරයි. ඒ අනුව “කප්රුක” ලොතරැස්සෙහි ත්‍යාග වියදම ගණනය කිරීම සඳහා විකුණුම් ආදායමින් සියයට 49.7 ක ප්‍රතිශතයක් යොදාගත යුතු බවට 2023 වර්ෂයේදී අධ්‍යක්ෂ මණ්ඩලය අනුමත කර තිබූ අතර එම ප්‍රතිශතය 2024 වර්ෂයේදී සියයට 47.7 දක්වා සංශෝධනය කර තිබුණි. එසේ වුවත් එම සංශෝධන නොසලකා හරිමින් ඉකුත් වර්ෂයේ හා සමාලෝචිත වර්ෂයේ ත්‍යාග වියදම පූර්ව ප්‍රතිපාදනයම යොදාගෙන ගණනය කර ගිණුම්ගත කිරීම නිසා ඉකුත් වර්ෂයේ හා සමාලෝචිත වර්ෂයේ ත්‍යාග වියදම පිළිවෙලින් රු.96,226,229 කින් හා රු.226,392,704 කින් වැඩියෙන් ගිණුම්ගත කර තිබීම හේතුවෙන් සමාලෝචිත වර්ෂයේ අවසාන දිනට ත්‍යාග සංචිත ගිණුමේ ශේෂය රු.322,618,933 ක් වැඩියෙන් ද වර්ෂයේ ලාභය අඩුවෙන්ද දක්වා තිබුණි.
- (ඇ) 1997 අංක 20 දරන සංවර්ධන ලොතරැස්ස මණ්ඩල පනතේ 18 (3) වගන්තිය ප්‍රකාරව ත්‍යාග මුදලක් කිසියම් පුද්ගලයකු විසින් දිනා නොමැති අවස්ථාවක එම ත්‍යාග මුදල සංචිත ගිණුමට මාරුකළ යුතුය. ඒ අනුව සමාලෝචිත වර්ෂයේදී විකිණීම නතර කරන ලද ජයෝදා ලොතරැස්සේ එකතු වටිනාකම රු.32,501,859 ක් වූ ජයග්‍රහණය නොකරන ලද සුපිරි ජයමල්ල ත්‍යාග සංචිත ගිණුමට මාරු නොකිරීම නිසා ගෙවිය යුතු ත්‍යාග ගිණුමේ ශේෂය රු.32,501,859 කින් වැඩියෙන් හා ත්‍යාග සංචිත අරමුදලේ ශේෂය එම ප්‍රමාණයෙන් අඩුවෙන් දක්වා තිබුණි.
- (ඈ) සංවර්ධන ලොතරැස්ස මණ්ඩලයේ කෑම කාමරය හා ගබඩා කාමරය ඉදිකිරීම සහ මායිම් බිත්තිය අලුත්වැඩියා කිරීම හා ඒ වෙනුවෙන් සැලසුම් සකස් කිරීම යනාදිය සඳහා 2017 හා 2018 වර්ෂවලදී උපදේශන සේවා ලෙස රු.1,728,884 ක් වැයකර උපදේශන කාර්යයන් සම්පූර්ණ කර තිබුණද සමාලෝචිත වර්ෂය අවසානය වන විටත් ඊට අදාළ කාර්යයන් කිසිවක් ඉටුකර නොතිබූ නමුත් ඒ වෙනුවෙන් දරන ලද පිරිවැය වර්ෂ අටකට අධික කාලයක් තිස්සේ කෙරීගෙන යන වැඩ ගිණුමේ ගිණුම්ගත කර තිබූ බව නිරීක්ෂණය විය.

- (ඉ) ඉදිකිරීම් කාර්යයක් සඳහා අත්තිකාරම් ලෙස ගෙවන ලද රු.845,503 ක මුදල, කොන්ත්‍රාත්කරුට ගෙවිය යුතු මුදල ගිණුම්ගත කිරීමේදී නොසලකා හැරීම නිසා 2025 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනයේ ප්‍රාග්ධන කෙටිගෙන යන වැඩ ශේෂය හා උපවිත වියදම් ශේෂය එම ප්‍රමාණයෙන් වැඩියෙන් දක්වා තිබුණි.
- (ඊ) විගණනයට ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශන අනුව ශ්‍රී ලංකා ගුවන් විදුලි සංස්ථාව සහ සීමා සහිත එක්සත් ප්‍රවෘත්ති පත්‍ර සමාගම යන ආයතන දෙකට 2025 දෙසැම්බර් 31 දිනට ගෙවිය යුතු මුදල පිළිවෙලින් රු.9,240,100 හා රු.3,947,324 ක් වුවද එම ආයතන දෙක විසින් විගණනයට සෘජුවම සනාථ කරන ලද ශේෂයන් පිළිවෙලින් රු.14,739,628 ක් සහ රු.5,926,980 ක් වූයෙන් පිළිවෙලින් රු.5,499,528 හා රු.1,979,656 වෙනස්කම් නිරීක්ෂණය විය.
- (උ) විගණනයට ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශන අනුව ආදායම් බදු, PAYE / APIT, සමාජ ආරක්ෂණ බදු, රඳවාගත් බදු හා එකතුකළ අගය මත බදු යනාදී බදු වෙනුවෙන් දේශීය ආදායම් දෙපාර්තමේන්තුවට 2025 දෙසැම්බර් 31 දිනට ගෙවිය යුතු බදු මුදල රු.381,755,632 ක් වුවද දේශීය ආදායම් දෙපාර්තමේන්තුව විසින් විගණනයට සෘජුවම සනාථ කරන ලද ගෙවිය යුතු බදු මුදල (දඩ මුදල් හා පොළිය ඇතුළත්ව) රු.1,598,582,192 ක් වූයෙන් රු.1,216,826,560 ක වෙනසක් නිරීක්ෂණය විය.

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

1.3 මණ්ඩලයේ 2025 වාර්ෂික වාර්තාවේ ඇතුළත් අනෙකුත් තොරතුරු

මෙම විගණන වාර්තාවේ දිනට පසුව මට ලබා දීමට බලාපොරොත්තු වන මණ්ඩලයේ 2025 වාර්ෂික වාර්තාවේ ඇතුළත් කර ඇති නමුත් මූල්‍ය ප්‍රකාශන සහ ඒ පිළිබඳව වූ මගේ විගණන වාර්තාවේ ඇතුළත් නොවන තොරතුරු, අනෙකුත් තොරතුරු යන්නෙන් අදහස් වේ. මෙම අනෙකුත් තොරතුරු සඳහා කළමනාකරණය වගකිව යුතුය.

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

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

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

මණ්ඩලයේ 2025 වාර්ෂික වාර්තාව කියවන විට, එහි ප්‍රමාණාත්මක වරදවා දැක්වීම් ඇති බව මම නිගමනය කළහොත්, නිවැරදි කිරීම සඳහා පාලනය කරන පාර්ශවයන් වෙත එම කරුණු සන්නිවේදනය කළ යුතුය. තව දුරටත් නිවැරදි නොකළ වරදවා දැක්වීම් තිබේ නම්, ඒවා ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව ප්‍රකාරව මා විසින් යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලබන වාර්තාවට ඇතුළත් කරනු ඇත.

1.4 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම්

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

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

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

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

1.5 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

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

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

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

විගණන සාක්ෂි මතය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත මණ්ඩලයේ අඛණ්ඩ පැවැත්ම අවසන් වීමට හැකිය.

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

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

1 වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

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

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

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

2.1.3 2018 අංක 19 දරණ ජාතික විගණන පනතේ 6 (1) (ඇ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.

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

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

2.2.2 2018 අංක 19 දරණ ජාතික විගණන පනතේ 12 (ට්) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණයන් හැර යම් අදාල ලිඛිත නීතියකට හෝ මණ්ඩලයේ පාලක මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස ක්‍රියා කර ඇති බව.

නීතිරීති / විධානයට යොමුව

නිරීක්ෂණ

(අ) 1997 අංක 20 දරන සංවර්ධන ලෝතරැයි මණ්ඩල පනතේ 19 වගන්තිය

ටිකට් පතක් විකිණිය යුතු මිල, ටිකට් පතක සඳහන් කළ යුතු විස්තර, ටිකට්පත් විකිණිය යුතු හෝ විකිණීම සඳහා ඉදිරිපත්කළ යුතු ආකාරය, විකිණීමේ අනුයෝජිතයන් සේවයේ නියුක්ත කිරීම සහ ඔවුන්ට ගෙවිය යුතු පාරිශ්‍රමිකයන්, ටිකට්පතේ ජය අංක සහ ජයග්‍රාහකයන් ප්‍රසිද්ධ කිරීම සහ අවශ්‍ය වෙන් කාරණා සම්බන්ධව රීති සෑදිය යුතු වුවත් සමාලෝචිත වර්ෂය අවසන්වන තෙක්ම පනත ප්‍රකාරව රීති සෑදීමට කටයුතු කර නොතිබුණි.

(ආ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහයේ මුදල් රෙගුලාසි 135

ජයග්‍රාහී ලෝතරැයිපත් සඳහා හිමි රු.500,000 දක්වා වූ ත්‍යාග මුදල් ගෙවීම් අනුමත කිරීම හා සහතික කිරීම මණ්ඩලයේ නිලධාරීන් විසින් සිදුකළ යුතුය. එසේ වුවද සමාලෝචිත වර්ෂයේදී අලෙවි නියෝජිතයින් විසින් රු.255,000 දක්වා වූ ජයග්‍රාහී ලෝතරැයිපත් සඳහා ගෙවන ලද එකතුව රු.17,502,408,600 ක මුදල් ප්‍රතිපූර්ණය කිරීම මණ්ඩලයේ නිලධාරීන්ගේ අනුමැතිය සහ සහතික කිරීම මත සිදුකර නොතිබුණි. මණ්ඩලයේ අධීක්ෂණයකින් ක්‍රියාත්මක නොවන LMS ආයතනය මගින් මෙහෙයවනු ලබන ලෝතරැයි කලමණාකරණ පද්ධතිය තුළින් අලෙවි නියෝජිතයන්ගේ ගිණුම් වෙත අදාල මුදල් බැරකර තිබුණි.

(ඇ) 2021 නොවැම්බර් 16 දිනැති අංක 01/2021 දරණ රාජ්‍ය ව්‍යාපාර වක්‍රලේඛය මගින් හඳුන්වාදුන් රාජ්‍ය ව්‍යවසායන් සඳහා වූ මෙහෙයුම් අත්පොත

i. 2.3 ඡේදය

මණ්ඩලය විසින් සියලුම මෙහෙයුම් ආවරණය වන පරිදි අධිකාරිය, වගකීම් ආදිය පැහැදිලිවම දක්වමින් මෙහෙයුම් අත්පොතක් සකස් කර අධ්‍යක්ෂ මණ්ඩලයේ අනුමැතිය ලබාගෙන නොතිබුණි.

ii. 3.2 (v) ඡේදය

දිරිදිමනා ගෙවීමේ පටිපාටිය සෑම විටම කාර්යසාධනය මත පදනම් විය යුතු අතර එය රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුවේ අධ්‍යක්ෂ ජනරාල් විසින් අනුමත කර තිබිය යුතු වේ. එහෙත් එම අවශ්‍යතා සපුරාලීමකින් තොරව සමාලෝචිත වර්ෂයේදී රු.171,668,299 ක මුදලක් දිරි දිමනා ලෙස කාර්ය මණ්ඩලයට ගෙවා තිබුණි.

(ඈ) 2024 අංක 44 දරණ රාජ්‍ය මූල්‍ය කළමනාකරණ පනතේ 61 වගන්තිය

මුදල් වර්ෂය අවසන්වී දින 180 ක් තුළ වාර්ෂික වාර්තාව පාර්ලිමේන්තුවේ සභාගත කළ යුතු වුවද 2024 වර්ෂයේ වාර්ෂික වාර්තාව මේ දක්වා සභාගත කර නොතිබුණි.

(ඉ) 2023 මැයි 02 දිනැති තාක්ෂණ අමාත්‍යාංශයේ අංක MTO/2023/01 දරන වක්‍රලේඛයේ සඳහන් රාජ්‍ය ආයතන සඳහා තොරතුරු හා සයිබර් ආරක්ෂණ ප්‍රතිපත්ති සංග්‍රහයේ 6.2.4 ඡේදය

ආයතනවල තොරතුරු හා සයිබර් ආරක්ෂණ ප්‍රතිපත්තිය ක්‍රියාත්මක කිරීමේ කාර්යසාධනය හෝ සුදානම් ඇගයීම සඳහා ආයතනයේ තොරතුරු තාක්ෂණ විෂයභාර නිලධාරියා විසින් අදාළ පරීක්ෂණ ලැයිස්තුව සම්පූර්ණ කර සෑම වර්ෂයකම ඔක්තෝබර් 30 දිනට පෙර ආයතන ප්‍රධානියා මගින් ශ්‍රී ලංකා සර්ට් (CERT) ආයතනයට යොමුකළ යුතු වුවත් එසේ කටයුතු කර නොතිබුණි.

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

2.2.4 2018 අංක 19 දරණ ජාතික විගණන පනතේ 12 (උ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර මණ්ඩලයේ සම්පත් සකස්පූරුවම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී ලෙස කාලසීමාවන් තුළ අදාළ නීතිරීති වලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර නොමැති බව

(අ) මණ්ඩලය සතුව තිබූ කුඩා ලොරි රථයක් 2020 වර්ෂයේදී රු.11,957,958 ක් වැය කර අලෙවි ප්‍රවර්ධන රථයක් ලෙස සකස්කර ගෙන තිබුණි. එම රථය 2022 වර්ෂයේ සිට සමාලෝචිත වර්ෂයේ අවසානය දක්වා දින 376 ක් පමණක් අලෙවි ප්‍රවර්ධන කටයුතු සඳහා භාවිතා කර තිබුණු අතර එයින් සමාලෝචිත වර්ෂයේදී අලෙවි ප්‍රවර්ධන කටයුතු සඳහා දින 11 ක් පමණක් භාවිතා කර තිබුණු අතර ඉතිරි දිනවල නිශ්කාර්යව පැවතුණි.

(ආ) ලොතරැයිපත් ගබඩා කිරීමේ කටයුතු සඳහා 2018 වර්ෂයේදී රු.5,175,000 ක ප්‍රතිෂ්ඨාවකට මිලදීගත් Forklift යන්ත්‍රය ගබඩාවේ අවශ්‍ය නවීකරණ කටයුතු සිදුනොකිරීම නිසා සමාලෝචිත වර්ෂය තුළදී පැය 02 ක් පමණක් ද 2018 වර්ෂයේ සිට සමාලෝචිත වර්ෂයේ අවසානය දක්වා පැය 50 ක් පමණක් ද භාවිතා කර තිබුණු බව නිරීක්ෂණය විය.

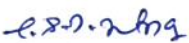
(ඇ) මණ්ඩලයේ කාර්ය මණ්ඩලය සහ වාහන 07 ක් යොදාගෙන ක්ෂණික ලොතරැයිපත් සහ විශේෂ දිනුම් ඇදීමේ කටයුතුවලට අදාළ ලොතරැයිපත් අලෙවි කිරීමේ වැඩසටහන් 2019 වර්ෂයේ සිට ක්‍රියාත්මක කරමින් පැවතුණු අතර සමාලෝචිත වර්ෂයේ අප්‍රේල් මස සිට එම වැඩසටහන් නතර කර තිබීම හේතුවෙන් එම කාර්යය සඳහා භාවිතා කරන ලද වාහන 07 ක් 2025 මැයි මස සිට දෙසැම්බර් දක්වා කාලය තුළ නිශ්කාර්යව පැවතුණි. එම මාස 08 ක කාලය තුළ එකී වාහන 07 හි ධාවනය කරන ලද එකතු දුර ප්‍රමාණය කිලෝමීටර් 7805 ක් පමණක් විය.

(ඈ) 2024 ප්‍රසම්පාදන මාර්ගෝපදේශ සංග්‍රහයේ 2.7.1 (උ) වගන්තිය අනුව, ලංසු ඇගයීමේ කමිටුවේ ආයතනයේ ප්‍රධානියා හෝ ප්‍රධාන විධායක නිලධාරියා සාමාජිකයකු වන අවස්ථාවකදී, අත්‍යවශ්‍ය හා සාධාරණීකරණය කළ හැකි අවස්ථාවක් නොමැති නම් ඔහුගේ හෝ ඇයගේ යටත් නිලධාරීන් එම කමිටුවේ සාමාජිකයින් ලෙස පත් නොකළ යුතු බවට නියම කර ඇත්ත් ලංසු ඇගයීමේ කමිටුවේ සභාපති ලෙස සංවර්ධන ලොතරැයි මණ්ඩලයේ සභාපති / ප්‍රධාන විධායක නිලධාරී පත්කර තිබූ අතර, ඔහුගේ යටතේ සේවය කරන මණ්ඩලයේ සාමාන්‍යාධිකාරී, නියෝජ්‍ය සාමාන්‍යාධිකාරී (අලෙවි) සහ නියෝජ්‍ය සාමාන්‍යාධිකාරී (මුදල්) එම කමිටුවේ සාමාජිකයින් ලෙස පත්කර තිබුණි.

- (ඉ) ලොතරැයිපත් නිර්මාණය, සංවර්ධනය, මුද්‍රණය සහ සැපයීමේ ප්‍රසම්පාදනය සඳහා වන ලංසු ලේඛණයේ ඇති විශේෂ කොන්දේසි හි 3.4.4 කොන්දේසිය අනුව, කොන්ත්‍රාත් ගිවිසුම අත්සන් කළ දින සිට දින 60 ක් ඇතුළත වරලත් ගණකාධිකාරී ආයතනයේ අනුමැතිය ලත් මෘදුකාංග විගණන ආයතනයකින් ලබාගත් මෘදුකාංග විගණන වාර්තාවක් ලොතරැයි සැපයුම්කරු විසින් සංවර්ධන ලොතරැයි මණ්ඩලයට ඉදිරිපත් කිරීම අනිවාර්ය කර ඇතත් 2025 නොවැම්බර් 03 දින කොන්ත්‍රාත් ගිවිසුම අත්සන් කළ දින සිට 2026 මාර්තු 31 දින වන විට මාස 05 කට ආසන්න කාලයක් ගතව තිබුණද අදාළ මෘදුකාංග විගණන වාර්තා කිසිදු සැපයුම්කරුවකු විසින් ඉදිරිපත් කර නොතිබුණි.
- (ඊ) 2025 නොවැම්බර් 01 දින සිට 2026 ඔක්තෝබර් 31 දක්වා වර්ෂයක කාලයක් සඳහා “සසිරි” ලොතරැයිපත් මිලියන 56 ක් මුද්‍රණය කිරීම සඳහා රු.මිලියන 34 ක ප්‍රතිෂ්ඨාවකට පුද්ගලික සමාගමකට ටෙන්ඩරය පිරිනැමීමේදී ලංසු ලේඛනයේ අනිවාර්ය අවශ්‍යතාවයක්වූ ලංසුකරුට පරිගණක විද්‍යාව හෝ ඊට සමාන විෂය ක්ෂේත්‍රයක උපාධියක් නොතිබියදී ටෙන්ඩරය පිරිනමා තිබුණි.
- (උ) 2025 නොවැම්බර් 01 දින සිට 2026 ඔක්තෝබර් 31 දක්වා වර්ෂයක කාලයක් සඳහා “සුපර්බෝල්” “ශනිදා” සහ “සුපිරි ධන සම්පත” යන ලොතරැයි වර්ග තුනෙන් ලොතරැයිපත් මිලියන 256 ක් මුද්‍රණය කිරීම සඳහා රු.මිලියන 147 ක ප්‍රතිෂ්ඨාවකට පුද්ගලික සමාගමකට සමාලෝචිත වර්ෂය තුළදී ටෙන්ඩරය පිරිනැමීමේදී ලංසු ලේඛනයේ අනිවාර්ය අවශ්‍යතාවයක්වූ ලංසුකරු විසින් පසුගිය අඛණ්ඩ වර්ෂ තුනට අදාළව ඉදිරිපත් කර තිබූ මූල්‍ය ප්‍රකාශන විගණනය කර නොතිබූ බව නිරීක්ෂණය විය.

3. වෙනත් කරුණු

සංවර්ධන ලොතරැයි මණ්ඩලයේ ප්‍රධානතම ක්‍රියාවලිය වන ලොතරැයි මෙහෙයුම් කටයුතු වලට අදාළ සියළුම පරිගණකගත කටයුතු සිදුකිරීම සහ ඒවායේ දත්ත පද්ධති පවත්වාගෙන යාම පුද්ගලික සමාගමකින් කුලී පදනම මත ලබාගත් LMS පරිගණක පද්ධතිය මගින් සිදුකරනු නමුත් එම පද්ධතිය රාජ්‍ය ආයතන සඳහා තොරතුරු හා සයිබර් ආරක්ෂණය සම්බන්ධයෙන් ප්‍රමාණවත් පියවර 2026 අප්‍රේල් මස අවසානය දක්වාම සිදුකර නොතිබුණි. තවද, එම සමාගම සමග ඇතිකරගත් ගිවිසුමේ 15 වන ඡේදය ප්‍රකාරව මෙම පරිගණක පද්ධති සේවාව සම්බන්ධයෙන් විගණනයක් සමාලෝචිත වර්ෂය තුළදී සිදුකිරීමට සැලසුම්කර තිබුණද එවැනි විගණනයක් සිදුකර නොතිබුණි.


එල්.එස්.අයි.ජයරත්න
විගණකාධිපති

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 amortized cost), 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 2025 were authorized for issue by the Board of Directors on 26th February 2026.

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, 2025, there are 9 outstanding Income

DEVELOPMENT LOTTERIES BOARD

Notes to the Financial Statements for the year ended 31 December 2025

Tax and VAT assessments issued by the Inland Revenue Department. Board has appealed and objected. The Board has appealed against these assessments and, based on legal advice, believes no material liability will arise.

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 Board's ability to continue as a going concern and they do not intend either to liquidate or to cease operations of the Board. 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 Board 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 of assets in 2024.

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

Notes to the Financial Statements for the year ended 31 December 2025

Buildings/Studio	10%
Furniture & Fittings	25%
Office Equipment	25%
Machinery	12.50%
Motor Vehicles/ Three -wheelers	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 Board, 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. Derecognition of Property, Plant and Equipment

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
Kapruka	At actual cost
Supiri Dana Sampatha	At actual cost
Super Ball	At actual cost
Ada Kotipathi	At actual cost
Jaya Sampatha	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. Noncurrent 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.

Litigation initiated by 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. The Attorney General's Department has informed that the matter is presently pending before court, and recovery proceedings are being pursued in accordance with the legal process.
- 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. The Board has recorded vehicle PB-6024 in its accounts, as it was registered under the Board's name with clear evidence of ownership at a value of Rs. 8,095,000. Given the ongoing legal proceedings, recording the vehicle in the Board's financial records is the most appropriate course of action. The vehicle cannot be written off at this time, and the matter will be reviewed and reassessed upon the final court ruling. The first court hearing was held on 09 January 2023, and the next hearing is scheduled for 26 May 2026.
- c. In 2003, an amount of Rs. 9,409,140 was paid to the Ministry of Trade and Commerce as a security deposit and one year's rent for leasing a building located at No. 234, Vauxhall Street. However, it was later confirmed that this building did not belong to the Ministry of Trade and Commerce but was instead a leased property of the Ministry itself. As a result, the Development Lotteries Board did not use the building. Subsequently, the Ministry of Trade and Commerce refunded Rs. 3,709,140, but despite multiple requests, the remaining amount of Rs. 5,700,000 was not returned. Upon seeking legal advice from the Attorney General's Department, the Board was advised to resolve the matter amicably with the Ministry of Trade and Commerce. Since recovering the outstanding amount was not possible, a proposal was submitted to the Board of Directors to write off the amount. The Board decided that prior approval should be obtained from the Ministry of Finance before proceeding. The Ministry of Finance appointed a committee under Financial Regulation 104 to investigate the matter before approving the write-off. The committee submitted its report to the Ministry of Finance, and the Ministry advised the Development Lotteries Board to proceed according to the committee's recommendations. Consequently, all relevant documents have been handed over to the Attorney General's Department for legal action to recover the amount from the responsible parties. The case is being processed under reference C/71/22/DLB.
- 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. Gunasena Rankothge. The verdict, issued on November 30, 2023, ruled in favor of the Board. However, as Sanasa Bank failed to make the required payment, the Board has initiated a writ against the bank's current management.
- e. In 2006 and 2007, a total of 26 vans were leased for mobile lottery sales. A security deposit covering two years' rent was paid upfront for 22 of these vans. Following a complaint to the Commission to Investigate Allegations of Bribery or Corruption, an investigation was conducted regarding this leasing arrangement. As a result, the Commission filed a case against a former Chairman. The case is currently being heard at the Colombo High Court.

Litigation against the Board

- a. 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. Due to non-compliance with the Commissioner General of Labour's order, the Labour Department initiated legal action against the Board. The first court hearing was held on October 2, 2024, where the Board informed the court that an appeal had been filed against the arbitration ruling and that the amount of Rs. 4,981,299.96 had already been deposited with the Commissioner General of Labour. The subsequent court hearing was held on 19 February 2025 and the next court hearing is scheduled for 27 February 2026.
- b. A staff member at the Development Lotteries Board was arrested on December 25, 2022, in connection with a legal violation, leading to his suspension. Following a preliminary inquiry and disciplinary investigation, the Board of Directors decided to terminate his employment, effective June 24, 2024. The employee has challenged this decision by filing a case with the Labour Tribunal. The case is ongoing.

Other Legal Disclosures

- a. The Development Lotteries Board is currently seeking legal recourse to recover a sum of **Rs. 1,770,000.00** paid to an external consultant for the preparation of a Code of Procedure. The contract was terminated due to failure to meet the required professional standards. As of the reporting date, a formal request for legal advice has been submitted to the **Attorney General's Department** to initiate the recovery process. Based on the Board of Directors' decision to pursue the full refund, the amount has been identified for recovery; however, the final realization depends on the outcome of the legal proceedings.
- b. The Commission to Investigate Allegations of Bribery or Corruption (CIABOC) is currently investigating the modernization of the Board's 4th-floor cafeteria and several administrative units. While project files have been seized and statements recorded from key management and procurement officials, no judicial action has been initiated as of February 26, 2026.
- c. An investigation is pending regarding recruitment and salary disbursements totaling LKR 7,351,525.70 made between 2015 and 2017. Acting on instructions from the Attorney General's Department, the Chairman lodged a formal complaint with CIABOC on August 12, 2025. As of the reporting date, the matter remains in the investigative phase with no court proceedings finalized.

3.3.3 Prize allocation and prize reserve

Prizes are awarded based on predefined ratios established by the Board. In accordance with the Development Lotteries Board Act, the Board maintains a Prize Reserve Account to credit the difference between prizes on predefined ratios' and actual prizes, which can only be utilized for paying prizes in subsequent periods.

The Board recognizes prize expenses in the income statement based on the percentage pre-approved by the Board of Directors for each lottery ticket. Any difference between the actual prize expenses generated by a draw and the pre-approved percentage is adjusted through the Prize Reserve Account.

In compliance with Section 18(3) of the Development Lotteries Board Act, funds accumulated in the Prize Reserve Account are specifically designated for awarding prizes in future lottery draws. The Board has consistently used this reserve to provide additional prizes as permitted under the Act, ensuring that the accumulated amounts are appropriately adjusted through the income statement in prior financial periods.

Therefore, to prevent duplication, prizes paid through the Prize Reserve Account should not be adjusted again in the profit and loss accounts.

If the prize reserve balance is insufficient, the board will allocate the related expenses to the income statement.

Change in Accounting Policy – Prize Expenditure

The Board has revised its presentation of prize costs. Prize expenditure is now disaggregated in the Income Statement to show the **actual prize cost** arising from draws separately from the **transfers to the Prize Reserve Account**. This change ensures transparent reporting of statutory allocations versus actual payouts.

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.

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 events after the balance sheet date has been considered, and no such material events have been identified that require adjustments or provisions in the financial statements.

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

The Board monitors performance by lottery brand for internal reporting purposes. 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.

5. FINANCIAL ASSETS.

5.1 Initial Recognition

All financial assets are initially recognized on the trade date, i.e., the date that the board 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.

5.2.3 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 identified as key management personnel. No director had a direct or indirect interest in any contract or transaction with the Board during the year, apart from standard remuneration and allowances. Remuneration and allowances have been disclosed under **Note 21** to the financial statements.

7. Changes in Lottery Operations

During the financial year 2025, the Board restructured its product portfolio to optimize market reach. On **May 2, 2025**, the Board launched its new daily lottery brand, "**Jaya Sampatha**." Subsequently, the "**Jayoda**" lottery was discontinued effective **October 29, 2025**. To maintain draw frequency, the "**Sasiri**" lottery was rescheduled to be drawn every Monday and Wednesday, effective **November 3, 2025**. These changes reflect the Board's strategic realignment of its lottery brands.

8. Impact of Cyclone Ditwah on Sales Returns

Due to the impact of **Cyclone Ditwah** on **28 November 2025**, a disaster situation prevailed in several areas of operations. As a result, normal business activities were disrupted, and sales were adversely affected on **28th, 29th, and 30th November 2025**.

Consequently, the Board experienced an increase in **sales returns** during the current financial year, mainly attributable to delivery interruptions, cancellations, and product returns arising from the cyclone-related conditions.

Development Lotteries Board**Statement of Comprehensive Income Statement****for the year ended 31st December**

		2025	2024
	<i>Notes</i>	<i>Rs.</i>	<i>Rs.</i>
Revenue	01	40,755,968,517	28,880,477,301
Cost of Tickets	02	893,704,069	832,983,406
Prizes Cost	03	21,753,390,928	15,552,048,606
Prize Reserve Adjustment	03	102,679,799	149,403,018
Draw Cost	04	933,159,006	910,638,754
Gross Profit		17,073,034,715	11,435,403,517
Other Income	05	240,942,862	248,494,660
Distribution Cost	06	9,762,346,892	7,320,020,849
Administrative Expenses	07	853,719,979	796,021,766
Surplus after operating Expenses		6,697,910,706	3,567,855,562
Finance Cost	08	645,377	984,657
Prize Written back		790,092,800	630,219,350
Profit before Tax		7,487,358,129	4,197,090,255
Income Tax	09	126,208,041	111,163,568
Profit after Income Tax	10	7,361,150,088	4,085,926,687
Other Comprehensive income			
Re-measurement gain/(loss) on Employee Benefit plan	17.1	(17,772,815)	(6,259,359)
Revaluation Surplus		-	(1,249,980)
Total Comprehensive income for the Year		7,343,377,273	4,078,417,348

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.

Kasun Jayasuriya
Deputy General Manager(Finance)

Chairman/CEO

Director

<u>Development Lotteries Board</u>			
<u>Statement of Financial Position</u>			
<u>As at 31st December</u>			
	Notes	2025 Rs.	2024 Rs.
<u>Assets</u>			
<u>Non Current Assets</u>	11		
Property Plant & Equipment		2,673,658,379	2,767,895,680
Capital work in progress		101,733,115	2,178,884
Intangible Assets		23,436,448	4,856,012
Total Non Current Assets		2,798,827,942	2,774,930,577
<u>Current Assets</u>			
Inventories	13	44,782,870	54,221,755
Trade Debtors & Other receivable	14	121,286,261	195,633,999
Prepayment & Deposits	15	31,083,356	9,494,998
Fixed Deposit	12	3,071,324,280	1,222,751,286
Cash & Cash equivalent	16	841,279,106	1,196,185,002
Total Current Assets		4,109,755,872	2,678,287,041
Total Assets		6,908,583,814	5,453,217,617
<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		442,912,273	340,232,474
President's Fund Payable		388,688,088	193,438,687
Revaluation Surplus		2,267,659,447	2,267,659,447
Re-measurement gain/(loss) on Employee Benefit plan		(17,772,815)	-
Total Equity		3,085,886,993	2,805,730,608
<u>Non Current Liabilities</u>			
Employee Benefit Liabilities	17	23,312,051	13,363,119
Dealer & Distributor Deposit Payable	18	42,287,881	40,985,881
Total Non Current Liabilities		65,599,932	54,349,000
<u>Current Liabilities</u>			
Trade & Other Payable	19	1,128,581,907	833,301,365
Prize Payable	20	2,267,503,941	1,611,749,784
Credit Vouchers Payable		361,011,040	148,086,860
Total Current Liabilities		3,757,096,889	2,593,138,009
Total Equity & Liabilities		6,908,583,814	5,453,217,617

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.

Kasun Jayasuriya
Deputy General Manager(Finance)

Chairman/CEO

Director

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

	<u>Note</u>	<u>2025</u> Rs.	<u>2024</u> Rs.
Cash Flow from Operating Activities			
Profit before tax		7,487,358,129	4,197,090,255
Adjustments for			
Depreciation on Fixed Assets		123,538,688	109,667,358
Prize Reserve A/C		102,679,799	201,126,218
Provision for Gratuity		13,935,619	15,376,459
Gratuity Paid		(2,488,493)	(4,665,373)
Interest Income		(210,806,506)	(211,897,469)
Profit/Loss from sale of Fixed Assets		344,013	445,128
Income Tax Paid		(86,544,864)	
President's Fund paid		(7,165,900,687)	(4,575,218,725)
Operating Profit before Working Capital changes		262,115,698	(268,076,148)
Increase/Decrease in Operating Assets			
Increase/Decrease in Inventories		9,438,886	1,722,950
Increase/Decrease in Debtors		101,177,279	4,545,434
Increase/Decrease in Deposit and Prepayments		(21,588,358)	(4,746,712)
Increase/Decrease in Operating Liabilities			
Increase/Decrease in Creditors		156,262,188	31,472,953
Increase/Decrease in Prize Payable		655,754,157	154,964,434
Increase/Decrease in Credit Vouchers		212,924,180	(19,713,870)
Increase in Dealer Distributor Deposits Payable		1,302,000	1,110,000
Net Cash flow from Operating Activities		1,377,386,029	(99,830,960)
Cash from Investment Activities			
Loan to Staff Received		21,532,954	20,158,556
Loan to Staff Granted		(48,362,494)	(12,373,274)
Fixed Assets Additions (Property Plant and Equipment)		(48,424,888)	(167,553,921)
Fixed Assets Disposal (Property Plant and Equipment)		-	22,847
Sales proceeds from sale of Fixed Assets		198,806,219	211,897,469
Interest Income		(1,855,843,717)	474,773,267
Net cash from Investing Activities		(1,732,291,925)	528,034,944
		(354,905,896)	428,203,984
Net Cash Increase/Decrease in cash & cash Equivalents		(354,905,896)	428,203,984
Cash & Cash Equivalents at the beginning of the Year		1,196,185,002	767,981,019
Cash & Cash Equivalents at the end of the Year	16	841,279,106	1,196,185,002
Cash at Banks			
Bank of Ceylon		717,376,036	482,924,160
People's Bank		121,022,991	710,987,703
Hatton National Bank		2,870,675	2,263,735
DLB Disaster Fund		9,404	9,404
		841,279,106	1,196,185,002

Development Lotteries Board
Statement of Changes in Equity
For the Year ended 31st
December 2025

	President's 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 01.01.2024	4,400,000	139,106,255	682,730,725	2,268,909,427	6,259,359	3,101,405,767
Additions during the year 2024		201,126,218	4,085,926,687	(1,249,980)	(6,259,359)	4,279,543,566
Revaluation Reserve						
Appropriation to President Fund 2024			(4,575,218,725)			(4,575,218,725)
Balance as at 31.12.2024	4,400,000	340,232,474	193,438,687	2,267,659,447	0	2,805,730,608
Additions during the year 2025		102,679,799	7,361,150,088	-	(17,772,815)	7,446,057,072
Payment to the President's Fund for the year			(7,165,900,687)			(7,165,900,687)
Balance as at 31.12.2025	4,400,000	442,912,273	388,688,088	2,267,659,447	(17,772,815)	3,085,886,993

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

	2025	2024
	<u>Rs.</u>	<u>Rs.</u>
Note 01 - Revenue		
<u>Gross Sales</u>		
Shanida	4,751,991,840	3,808,055,760
Lagna wasana	9,495,950,440	7,482,372,640
Jayoda	545,022,640	588,160,080
Instant	411,029,000	457,770,500
Super Ball	4,147,706,640	3,272,945,080
Kapruka	11,327,662,120	6,819,509,240
Ada Kotipathi	5,515,902,160	4,634,526,440
Sasiri	1,701,145,280	917,257,000
Supiri Dhana Sampatha	2,503,394,160	2,334,590,280
Jaya Sampatha	2,417,141,440	-
Total Sales	<u>42,816,945,720</u>	<u>30,315,187,020</u>
Less: Sales Return	22,992,400	525,920
<i>Net Total Sales</i>	<u><u>42,793,953,320</u></u>	<u><u>30,314,661,100</u></u>
Less: VAT	2,037,984,803	1,434,183,799
Revenue After Taxes	<u><u>40,755,968,517</u></u>	<u><u>28,880,477,301</u></u>

Development Lotteries Board											
Segment Report											
Note 01 -I -Segment Report											
	Rs.										
	<i>Shanida</i>	<i>Lagna Wasanawwa</i>	<i>Jayoda</i>	<i>Super Ball</i>	<i>Kapuka</i>	<i>Ada Kotipathi</i>	<i>Sasiri</i>	<i>Jaya Sampatha</i>	<i>Supiri Dhana Sampatha</i>	<i>Instant</i>	<i>Total 2025</i>
SALES	4,749,701,040	9,492,028,840	545,022,640	4,145,528,240	11,319,719,320	5,513,144,560	1,700,046,080	2,415,802,240	2,501,931,360	411,029,000	42,793,953,320
TAXES - VAT,	226,195,941	452,040,745	25955719.71	197,423,302	539,081,206	262,553,561	80,961,627	115,048,222	119,149,966	19,574,514	2,037,984,803
Revenue	4,523,505,099	9,039,988,095	519,066,920	3,948,104,938	10,780,638,114	5,250,590,999	1,619,084,453	2,300,754,018	2,382,781,394	391,454,486	40,755,968,517
COST OF SALES	111,626,841	167,333,833	18,423,555	95,095,503	215,696,162	123,775,433	48,983,489	30,452,415	54,188,624	28,128,215	893,704,069
Prizes Cost	2,495,820,785	4,921,527,116	259,430,706	2,114,563,887	5,400,429,687	2,757,309,690	840,481,840	1,390,014,240	1,373,300,377	200,512,600	21,753,390,928
Prize Reserve Adjustment	(64,489,097)	21,499,739	10,682,514	(32,648,682)	230,538,871	(22,478,006)	(3,209,146)	492,048	(37,708,443)	-	102,679,799
DRAW COST	136,096,042	125,770,097	27,201,916	135,955,642	116,524,921	125,755,797	83,637,282	56,030,663	126,186,646	-	933,159,006
GROSS PROFIT	1,844,450,528	3,803,857,309	203,328,228	1,635,138,589	4,817,448,473	2,266,228,085	649,190,988	823,764,652	866,814,190	162,813,671	17,073,034,715
ADD - OTHER INCOME	26,742,249	53,442,985	3,068,642	23,340,574	63,733,433	31,040,666	9,571,772	13,601,695	14,086,628	2,314,217	240,942,862
ADVERTISING EXPENCES	6,175,125	10,000	10,000	4,475,550	19,779,059	9,499	68,500	22,483,925	16,572,273	90,000	69,673,930
SELLING & DISTRIBUTION EXPENCES	120,817,490	235,104,194	13,499,444	106,438,500	285,581,579	136,552,831	42,107,749	99,563,491	65,086,232	10,790,841	1,115,542,351
Outdoor Advertising Corporate	2,145,006	4,286,682	246,137	1,872,156	5,112,082	2,489,783	767,755	1,090,997	1,129,894	185,624	19,326,117
DEALER COMMISSION	890,568,945	1,779,755,408	102,191,745	777,286,545	2,122,447,373	1,033,714,605	318,758,640	452,962,920	469,112,130	77,054,663	8,023,852,973
DISTRIBUTOR COMMISSION	59,227,408	118,389,996	6,798,623	51,709,978	141,189,026	68,759,015	21,218,356	30,131,934	31,216,199	4,690,989	533,331,522
ADMINISTRATION & FINANCE EXPENCES	94,826,014	189,504,824	10,881,174	82,763,929	225,993,985	110,067,880	33,940,787	48,230,593	49,950,129	8,206,041	854,365,356
MARKETING RELATED EXPENSES	68,814	137,521	7,896	60,061	164,000	79,875	24,630	35,000	36,248	5,955	620,000
ADD - Prize Written back	112,101,400	176,396,200	11,150,680	90,513,000	166,207,840	127,015,720	17,567,760	20,015,440	69,124,760		790,092,800
PROFIT BEFOR TAXES	809,465,377	1,706,507,870	83,912,531	724,385,445	2,247,122,643	1,072,610,984	259,444,102	202,882,927	316,922,474	64,103,776	7,487,358,129
INCOME TAX	14,007,831	27,993,917	1,607,382	12,226,003	33,384,146	16,259,381	5,013,780	7,124,690	7,378,703	1,212,208	126,208,041
PROFIT AFTER TAXES	795,457,546	1,678,513,953	82,305,149	712,159,442	2,213,738,497	1,056,351,604	254,430,322	195,758,237	309,543,771	62,891,568	7,361,150,088
Other Comprehensive income											
Defined benefit plan actuarial gain/Loss	(1,972,605)	(3,942,147)	(226,354)	(1,721,685)	(4,701,208)	(2,289,672)	(706,048)	(1,003,310)	(1,039,081)	(170,705)	(17,772,815)
Revaluation Surplus	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive income for the Year	793,484,941	1,674,571,806	82,078,795	710,437,757	2,209,037,289	1,054,061,932	253,724,273	194,754,926	308,504,691	62,720,863	7,343,377,273

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

2025

2024

Note 02 - Cost of Tickets

Instant	28,128,215	43,174,169
Shanida	111,626,841	120,485,679
Lagna Wasana	167,333,833	175,071,076
Jayoda	18,423,555	22,758,684
Super Ball	95,095,503	85,849,736
Kapruka	215,696,162	169,033,230
Ada kotipathi	123,775,433	120,778,538
Sasiri	48,983,489	34,652,990
Supiri Dhana Sampatha	54,188,624	61,179,303
Jaya Sampatha	30,452,415	-
	893,704,069	832,983,406

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

	2025	2024
	<u>Rs.</u>	<u>Rs.</u>
<u>Note 03 - Prizes Cost</u>		
Shanida	2,434,425,785	2,027,571,639
Lagna wasana	4,881,133,156	3,849,933,356
Instant	200,512,600	228,722,050
Jayoda	259,430,706	287,928,961
Super Ball	2,050,813,887	1,531,953,313
Kapruka	5,395,361,631	3,259,102,562
Ada Kotipathi	2,699,109,690	2,187,690,054
Sasiri	840,481,840	454,639,800
Supiri Dhana Sampatha	1,330,456,377	1,346,744,327
Jaya Sampatha	1,388,594,240	-
Total Normal Draw's Prize	21,480,319,912	15,174,286,062

Special Draw's Prize Expenses

Shanida	61,395,000	80,100,000
Lagna wasana	40,393,960	62,500,000
Jayoda	-	2,900,000
Super Ball	63,750,000	21,800,000
Kapruka	5,068,056	34,962,544
Ada Kotipathi	58,200,000	83,900,000
Sasiri	-	7,800,000
Supiri Dhana Sampatha	42,844,000	83,800,000
Jaya Sampatha	1,420,000	-
Total Special Draw's Prize	273,071,016	377,762,544
Total Prize Payout	21,753,390,928	15,552,048,606

Note 03 -Prize Reserve Adjustment

Shanida	(64,489,097)	(128,513,302)
Lagna wasana	21,499,739	14,645,381
Jayoda	10,682,514	3,536,928
Super Ball	(32,648,682)	57,034,685
Kapruka	230,538,871	130,144,069
Ada Kotipathi	(22,478,006)	62,338,819
Sasiri	(3,209,146)	(2,890,728)
Supiri Dhana Sampatha	(37,708,443)	13,107,166
Jaya Sampatha	492,048	-
Total Normal Draw's Prize	102,679,799	149,403,018

Development Lotteries Board
Notes to the Final Accounts

<i>For the Year ended 31 December</i>	2025	2024
<u>Note 04 - Draw Cost</u>		
Shanida	136,096,042	139,896,670
Lagna wasana	125,770,097	140,839,875
Jayoda	27,201,916	37,445,381
Super Ball	135,955,642	129,550,887
Kapruka	116,524,921	127,858,912
Ada Kotipathi	125,755,797	141,665,494
Sasiri	83,637,282	55,705,013
Supiri Dhana Sampatha	126,186,646	137,676,522
Jaya Sampatha	56,030,663	-
	933,159,006	910,638,754

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

	2025	2024
	<u>Rs.</u>	<u>Rs.</u>
<u>Note 05 - Other Income</u>		
Registration Fees	32,000	21,000
Staff Loan Interest	2,843,855	2,442,791
Miscellaneous Receipt	296,474	8,636,632
Investment interest income	168,180,064	177,922,791
Non Refundable Deposit	2,030,186	1,843,719
Fine from suppliers	826,790	142,000
BOC Repo Interest	3,768,441	-
Interest Sweep Account	14,814,549	17,966,769
7 Day Call Interest Income	21,199,599	13,565,118
Ticket Destroy Income	2,128,533	1,472,061
Disposal Items	15,816	30,408
Rent Income-Bus	916,290	1,052,134
Expenses Writeback	10,572,416	12,848,010
Profit on Sale Mobile Phone	-	22,847
Distributor Penalty	12,927,653	9,680,359
Over Six Month Cheques Writeback	257,316	640,500
Interest income CEB Deposit	132,883	207,522
<i>Total Other Income</i>	240,942,862	248,494,660

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

	2025	2024
	<u>Rs.</u>	<u>Rs.</u>
<u>Note 06 -Distribution Expenses</u>		
Note 06-I - Advertising		
Shanida	6,175,125	23,851,974
Lagna wasana	10,000	24,818,635
Jayoda	10,000	12,734,375
Instant	90,000	-
Super Ball	4,475,550	18,938,597
Kapruka	19,779,059	22,027,471
Ada Kotipathi	9,499	28,265,036
Sasiri	68,500	17,238,650
Supiri Dhana Sampatha	16,572,273	40,244,434
Jaya Sampatha	22,483,925	-
Corporate & Others	15,837,497	160,912,492
Outdoor Advertising	3,488,620	16,531,750
	<u>89,000,046</u>	<u>365,563,414</u>

Note 06- II - Marketing Related Activities

Souvenirs & Banners	620,000	3,985,000
	<u>620,000</u>	<u>3,985,000</u>

Note 06- III - Selling & Distribution Expenses

SSCL Levy 2.5%	818,450,616	579,966,793
Selling Expenses	176,490,519	122,977,490
Other Selling & Distribution(Scanning / Validation)	11,901,050	8,784,903
Tickets Transportation	27,285,620	28,382,924
Vehicle Branding	281,670	65,000
Dealer & Distributor Motivation Cost	77,488,548	143,142,373
TM/ ASPO Incentive	673,718	1,020,010
Promotional Vehicles Expenses	26,100	644,550
Vehicle Rent - Ticket Selling	-	329,500
Outdoor events/ Annual Promotion Calender	493,554	815,785
Insurance Premium -	33,545	426,365
Draw Machine Maintenance	2,417,411	1,301,635
Propaganda Vehicle Promotion Expenses	-	1,218,067
Outlet Rent for Makubura	-	72,000
	<u>1,115,542,351</u>	<u>889,147,395</u>

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

	2025	2024
	<u>Rs.</u>	<u>Rs.</u>
Note 06 -IV - Commission		
<u>Dealer Commission (1)</u>		
Shanida	890,568,945	714,003,285
Lagna wasana	1,779,755,408	1,402,920,645
Jayoda	102,191,745	110,270,085
Instant	77,054,663	85,831,969
Super Ball	777,286,545	613,666,838
Kapruka	2,122,447,373	1,278,639,323
Ada Kotipathi	1,033,714,605	868,960,688
Sasiri	318,758,640	171,985,688
Supiri Dhana Sampatha	469,112,130	437,720,438
Jaya Sampatha	452,962,920	
	<u>8,023,852,973</u>	<u>5,683,998,956</u>
<u>Distributor Commission (2)</u>		
Shanida	59,227,408	47,580,399
Lagna wasana	118,389,996	93,498,908
Jayoda	6,798,623	7,347,919
Instant	4,690,989	4,263,363
Super Ball	51,709,978	40,893,663
Kapruka	141,189,026	85,208,673
Ada Kotipathi	68,759,015	57,906,742
Sasiri	21,218,356	11,460,046
Supiri Dhana Sampatha	31,216,199	29,166,374
Jaya Sampatha	30,131,934	-
	<u>533,331,522</u>	<u>377,326,085</u>
	<u><u>9,762,346,892</u></u>	<u><u>7,320,020,849</u></u>

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

	2025	2024
	<u>Rs.</u>	<u>Rs.</u>
<u>Note 07 - Administrative Expenses</u>		
Salaries & Wages	156,723,659	122,646,901
Daily Allowance- ASPO	2,751,138	2,708,400
Cost of Living Allowance	67,289,742	60,396,712
Cost of living Special Allowance	4,507,758	18,185,311
Other Allowances	46,208,570	48,944,821
Incentive	171,668,299	121,772,415
Over time & holiday pay	24,478,030	26,974,127
Staff Allowances for Bus	97,500	184,500
Board Secretarial Service	152,000	190,000
Gratuity	6,789,924	5,359,538
Gratuity Interest	7,145,695	5,446,452
E.P.F 15%	33,432,850	27,327,903
E.T.F 3%	6,686,926	5,465,581
Bonus	7,889,700	7,637,920
Housing loan interest	601,534	574,820
Trainee Allowance	1,618,917	1,296,500
Depreciation- Mobile Phone	158,445	198,736
Depreciation-Three Wheel	374,000	374,000
Depreciation-Regional office Computer & Accessories	-	88,288
Depreciation-Regional office - Office Equipment	-	4,669
Depreciation-Building Improvement	46,337	23,169
Depreciation-Motor Vehicles	12,240,000	12,240,000
Depreciation- Office Equipment	8,973,770	9,239,842
Depreciation-Computers & Accessories	20,536,566	17,422,144
Depreciation-Furniture & Fittings	4,605,300	4,089,338
Depreciation-Computer software	7,356,091	3,058,570
Depreciation-Motor cycles	1,708,437	1,593,065
Depreciation- Building	13,368,000	13,368,000
Depreciation-Regional office Furniture & Fittings	-	217,830
Depreciation - Network System	694,473	709,364
Board Members Fees	430,000	500,000
Payments for Tender Boards	803,183	2,176,665
Printing & Stationery	14,756,891	17,135,899
Results Printing	-	24,047
News Papers & Periodicals	521,175	670,895
Postage/Mail delivery/ collection counter	1,426,453	1,319,381
Fuel	8,436,969	8,143,062
Telephone	2,937,447	3,109,134
Dongle /Data Sim Bill	3,072,072	3,402,507
Electricity	18,037,808	21,575,097

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

	2025	2024
	Rs.	Rs.
<u>Note 07 - Administrative Expenses</u>		
Water charges	696,305	1,235,000
Cleaning charges	6,044,736	6,258,520
External audit fees	2,500,000	2,500,000
Rent on vehicles	4,752,000	8,139,399
Rent on Sever system	6,878,900	2,245,000
Training & Human Resource Development	1,410,500	920,450
Building / office Maintenance	6,316,829	3,175,110
Vehicle Maintenance	6,260,200	8,458,134
Safety Equipment Expenses	155,850	155,300
Vehicle GPS Tracking Rent	236,553	278,011
Office Equipment Repairs & Maintenance	2,503,220	3,253,669
Building Rent	2,267,500	2,994,000
Regional offices Expenses	44,909	47,200
Staff Welfare	4,876,678	22,056,004
Employee Motivation Cost	882,960	1,685,350
Identity Cards	-	7,060
Software Maintenance / Lottery Management system LMS	32,140,740	37,089,734
Staff Meals & Beverages	16,547,472	16,978,689
Meeting Refreshment	2,975,507	612,923
Legal Expenses	1,509,096	2,479,534
Legal Related - Agreement	-	72,100
Inquiry Expenses	88,390	255,984
Uniform & Tailoring Charges	2,860,500	3,119,000
Sundry Expenses	158,396	280,776
Insurance-Premium	1,841,474	2,233,717
Paper Advertisements	4,077,393	2,274,816
Allowance for Medical Expenses & Hospital Payments	61,670,353	58,071,599
Vehicle License	325,070	305,390
Assessment Tax	2,052,480	1,986,980
Trade mark registration fees	231,723	57,987
Audit & Management Meetings	253,000	200,000
Software Development	6,124,593	6,048,000
Local travelling	226,956	760,307
Removal of Debris	89,900	107,700
Consultation Fees / Professional Charges	800,403	51,720
Translate Charges	38,838	30,840
AC Repairs & Maintenance	2,503,925	4,029,404
Hardware Maintenance	4,504,474	3,627,564
Network Maintenance	599,804	77,387
Annual Report	2,500,000	3,055,197
Sample Quality Checking	-	7,513
Winning Ticket Examination	303,890	261,420
Anniversary & Pirith	1,073,102	1,916,197
Valuation expenses	-	31,360
Internet Services	2,410,701	2,245,009
Pest Control Expenses	290,100	223,332
Winner Program Expenses	693,330	2,119,945
Loss on Sale of office equipment	57,930	240,569
Loss On Sale Computers & Accessories	176,697	9,433
Loss on Sale of Furniture & Fittings	99,953	217,972
Loss on Sale of Mobile Phone	9,433	
Prior Year VAT Assessment	131,554	-
Re-measurement loss on Employee Benefit plan	-	4,570,469
Bad & Doubtful Debts	-	723,780
Instant Tickets Stock Write off	-	443,609
Total Administrative Expenses	853,719,979	796,021,766

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31 December

2025

2024

Rs.

Rs.

Note 08- Finance Expenses

Bank Charges-General

603,377

827,657

Bank Charges-Prize

42,000

157,000

Total Finance Expenses

645,377

984,657

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

2025

2024

Rs

Rs

Note 09 -Income Tax

Income Over expenditure for the year before tax	7,487,358,129	4,197,090,255
Income not liable for income tax	(7,113,262,016)	(3,826,545,030)
<i>Income liable for Tax</i>	<u>374,096,113</u>	<u>370,545,225</u>
Taxation (30%)	112,228,834	111,163,568
Under provision in respect of previous year	13,979,207	-
<i>Charge/ Reversal for the year</i>	<u>126,208,041</u>	<u>111,163,568</u>

Note 10 - President's Fund Contribution

Profit after Income Tax	7,361,150,088	4,085,926,687
Surplus Attributable to President's Fund	<u>7,361,150,088</u>	<u>4,085,926,687</u>
<i>Payment's made to the President's Fund for the year</i>	6,972,462,000	3,892,488,000
Total President's Fund Payable	<u>388,688,088</u>	<u>193,438,687</u>

Development Lotteries Board
For the Year ended 31st December

Note 11 - Fixed Assets RS.

	Land	Buildings / Building Improvement	Capital work in progress	Motor Vehicles/ T'Wheel/ Motor Bicycle	Machinery	Museum Draw Machine	Office Equipment & Mobile Phone	Computers & Accessories	Furniture & Fittings	Branded Stalls	Computer Software	Website Developmen t	Network System	Total
		10%		20%,25%	12.50%		25% 50%	33.33%	25%	16.66%	33.33%	33.33%	33.33%	
<u>Cost</u>														
Balance as at 01.01.2025	2,213,750,000	134,143,373	2,178,884	190,098,750	247,866,700	7,641,159	44,922,124	63,002,701	21,748,917	443,578	30,484,937	247,414	3,587,729	2,960,116,266
Additions during the year		-	99,554,231		-		633,650	20,326,530	634,655	-	26,631,000			147,780,066
Disposals during the year			-	-			(263,868)	(425,226)	(213,383)					(902,476)
Correction			-	-			-	-	-					-
Transfer		-	-		-		-	-	-					-
	2,213,750,000	134,143,373	101,733,115	190,098,750	247,866,700	7,641,159	45,291,907	82,904,005	22,170,190	443,578	57,115,937	247,414	3,587,729	3,106,993,856
<u>Depreciation</u>														
Balance as at 01.01.2025		13,391,169		44,722,065	24,546,413	7,641,159	23,013,028	34,232,765	8,067,673	107,350	27,168,039	-	2,296,029	185,185,689
Depreciation for the year		13,414,337		36,742,438	30,983,337		9,132,216	20,536,566	4,605,300	73,930	7,655,887		694,473	123,838,484
Depreciation for the disposals							(196,504)	(248,529)	(113,429)					(558,463)
Correction					-			-	-		(299,796)			(299,796)
	-	26,805,506	-	81,464,503	55,529,751	7,641,159	31,948,739	54,520,802	12,559,543	181,279	34,524,130	-	2,990,502	308,165,914
Net book balance as at 31.12.2025	2,213,750,000	107,337,867	101,733,115	108,634,247	192,336,949	-	13,343,167	28,383,203	9,610,647	262,298	22,591,807	247,414	597,227	2,798,827,942

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

2025

2024

Rs.

Rs.

Note 12 -Held to Maturity Financial Assets

Fixed Deposit - BOC/People's Bank

2,966,303,736

1,126,080,710

Dealer Deposits- BOC/NSB/People's Bank

105,020,544

96,670,576

Total Fixed Deposits

3,071,324,280

1,222,751,286

Development Lotteries Board**Notes to the Final Accounts****For the Year ended 31st December****2025****2024****Rs.****Rs.****Note 13 - Inventories*****13.1 - Ticket Stock***

Shanida	1,080,084	2,422,024
Lagna wasana	1,805,589	3,216,655
Jayoda	-	571,950
Instant	10,161,282	6,835,388
Super Ball	832,013	2,290,178
Kapruka	2,896,650	3,338,015
Ada Kotipathi	1,344,226	3,240,886
Sasiri	597,493	863,296
Supiri Dhana Sampatha	551,532	786,267
Jaya Sampatha	467,308	-
<i>Total Ticket Stocks</i>	<u>19,736,176</u>	<u>23,564,659</u>

13.2 - Other Stocks

Stationery stock	13,770,094	10,732,074
Promotional items stock	10,626,326	19,274,749
Prize Item Stock	650,273	650,273
<i>Total Other Stocks</i>	<u>25,046,694</u>	<u>30,657,096</u>
<i>Total Stocks</i>	<u><u>44,782,870</u></u>	<u><u>54,221,755</u></u>

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

2025

2024

Rs.

Rs.

Note 14 - Trade Debtors & Other Receivable

Receivable (Schedule 01)	8,149,476	9,560,599
Debtors - Distributors	16,137,128	77,492,702
Loan to Staff (Schedule 02)	81,110,005	54,280,466
Festival Advance (Schedule 02)	3,000	8,750
Refundable Deposit (Schedule 04)	1,579,114	1,579,114
Security Deposit for Sri Lanka Railways(Guarantee)	-	1,800,000
FD WHT Credit	21,004,516	39,928,745
Income Tax Credit	653,294	653,294
VAT Credit	592,787	592,787
Supiri Dhana Sampatha Development Cost	-	19,275,208
Distributor's Penalty Receivable	17,150	36,351
Ditwa Sales Return Receivable	1,613,808	
	130,860,277	205,208,015
Less :		
Provision for Doubtful Debts (Schedule 05)	9,574,016	9,574,016
	121,286,261	195,633,999

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

2025

2024

Rs.

Rs.

Note 15 -Prepayment & Deposits

Prepayments (Schedule 03)	2,390,372	3,238,341
Advance - Internal	893,548	990,357
Advance - External (Schedule 06)	22,818,136	285,000
OT Deposit of Staff Officers	4,981,300	4,981,300
	31,083,356	9,494,998

Note 16 - Cash & Cash equivalent

Bank Balances

BOC- General Receipt - 00001630526 (Current Account)	365,621,081	153,955,407
BOC General 7 day Call - 00002695681 (savings)	281,373,585	215,192,698
BOC -Prize - 1630525 (Current Account)	55,048,568	68,293,853
People's Bank - 014-1-001-1-0000651 (Current Account)	(390,000)	1,058,500
Sweep account - 014-2-001-9-0000651 (savings)	120,314,991	708,955,318
BOC- General Payment - 00074824905 (Current Account)	13,219,225	43,217,042
BOC - 79213213 (Current Account)	971,500	996,500
People's Bank - 014-1-001-8-0010010 (Current Account)	100,000	194,325
Bank of Ceylon - 0084401075 (Current Account -online)	1,142,077	1,268,660
People's Bank 014-1-002-7-0010010 (Current Account -online)	998,000	779,560
Hatton National Bank 03010525941 (Current Account)	1,510,905	1,046,465
Hatton National Bank 003010534602 (Current Account)	1,359,770	1,217,270

841,269,702

1,196,175,598

D.L.B Disaster Relief Fund

9,404

9,404

9,404

9,404

841,279,106

1,196,185,002

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

	2025	2024
	<u>Rs.</u>	<u>Rs.</u>
Note -17 Employee Benefit Liability		
Balance at the beginning of the year	81,373,837	64,403,392
Provision made during the year	31,708,435	21,635,818
Payments made during the year	(2,488,493)	(4,665,373)
balance at the end of the year	<u>110,593,780</u>	<u>81,373,837</u>
Fixed Deposit for Gratuity Fund	87,281,728	68,010,719
Net Balance	<u>23,312,051</u>	<u>13,363,119</u>
Note- 17.1 Provision made during the year		
Interest Cost	7,145,695	5,446,452
Current service Cost	6,789,924	5,359,538
	<u>13,935,619</u>	<u>10,805,990</u>
Net actuarial (Gain)/Loss recognized	17,772,815	10,829,828
Total provision made during the year	<u>31,708,435</u>	<u>21,635,818</u>
Note- 17.2 Cost of retirement benefits		
Rate of discount	9.00%	9.00%
Rate of Salary increase	5%	5%
Retirement age	60	60

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

2025

2024

Rs.

Rs.

Note 18 - Dealer & Distributor Deposit Payable

Dealer Deposit Payable	37,387,881	36,185,881
Distributor Deposit Payable	4,900,000	4,800,000
Total Dealer & Distributor Deposit Payable	42,287,881	40,985,881

Note 19 -Trade & Other Payable

Trade Creditors (Schedule 07)	517,117,099	368,646,698
Dealer Advance	673,390	671,765
Distributor Advance	167,197,643	91,457,791
VAT Payable	160,158,264	120,677,048
Social Security Contribution - LEVY Payable	77,761,956	55,462,130
Distributor Commission & Validation Payable	50,157,357	36,126,614
WHT Payable	30,341,034	34,402,952
Vender Payable from staff Salary Deductions	20,748	-
E.P.F/E.T.F Payable	5,325,123	4,362,916
Refundable Security Deposit (Schedule 08)	1,160,000	1,160,000
Provision for Income TAX Payable	112,228,834	111,163,568
Payable to Distributor for outlet	138,440	3,440
Provision for VAT (2016)	73,185	2,323,907
Provision for VAT - (2021)	131,554	150,404
Stamp Duty	33,500	43,825
Paye Tax Payable / APPIT	1,060,805	1,128,292
Six Month Old Cheque Payable	358,440	-
TV Announcer Over Deduction for Costume	170,180	170,180
Refundable Tender Deposit	1,591,305	1,308,805
E Lottery Deposit Payable	923,585	781,085
Retention	1,569,768	108,813
Supplier VAT Payable	-	1,936,373
Salary /Gratuity Payable to employees	336,802	87,391
Payable to Employees	52,897	1,127,370
Total Creditors	1,128,581,907	833,301,365

Development Lotteries Board
Notes to the Final Accounts

For the Year ended 31st December

2025

2024

Rs.

Rs.

Note 20 - Prize Payable

Prizes Payable	2,266,928,941	1,565,437,240
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Special Prize payable / Non Winning payable

Shanida	-	10,100,000
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Lagna Wasana	-	8,550,000
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Kapruka	-	3,362,544
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Ada Kotipathi	-	14,300,000
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Supiri Dhana Sampatha	-	10,000,000
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Jaya Sampatha	575,000	-
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<i>Special Prize payable</i>	<u>575,000</u>	<u>46,312,544</u>
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Total Prize Payable

2,267,503,941

1,611,749,784

Development Lotteries Board
Notes to the Final Accounts

Note 21 -Related Party Disclosures

Details of related party transactions during the year are as follows;

<u>For the Year ended 31st December</u>	2025	2024
	<u>Rs.</u>	<u>Rs.</u>
Short- Term Employment Benefits	5,860,553	5,513,680
Directors' Fees and Expenses	683,000	1,110,000
Post Employment Benefit Liability	-	-
	<u>6,543,553</u>	<u>6,623,680</u>

Related party includes KMPs defined as those persons having authority and responsibility for planning, directing and controlling the activities of the entity directly or indirectly. Such KMPs include the Board of Directors of the Development Lotteries Board.

RECEIVABLE

Name	Balance as at 31.12.2025
Building Rent Receivable	4,976,220
Employee Contribution	9,424
Receivable For Mr. M.A.M.Ameen	2,520,000
Receivable For Sales Outlet - 1	74,975
Receivable From Vaunia Dealers - UC Payment	171,050
Receivable From Mr S.M.D.V Senarathna (01/7765) - Ticket Book Return	10,585
Receivable From Dealers - Instant Tickets	230,000
Receivable for ASPO Mobile phone	287,742
Receivable from Driver J.A.N.Jayasuriya for KH 9014 accident	108,686
Receivable for vehicle repair CAG 4319 (payment to Mr Paint Lanka (Pvt)Ltd)	40,793
Receivable from Distributors for OUTLET	(280,000)
Total	8,149,476

Staff Loan

EMP	Name	Distress Loan	Current Portion	Non Current Portion
6	Mrs. D.W.R.C.K. Dissanayake	330,000.00	120,000.00	210,000.00
7	Mr. E.D.I.N.S. Abeyrathna	352,000.00	96,000.00	256,000.00
10	Mr. L.P. Premasiri	32,608.60	32,608.60	-
11	Mr. U.N.C. Perera	334,251.59	143,250.72	191,000.87
12	Mr. R.M.U.P. Ramanayake	208,333.32	45,454.56	162,878.76
26	Mrs. T.S.D. Peiris	369,696.95	72,727.32	296,969.63
27	Mrs. S.A.D.C. Renuka	146,293.77	76,327.32	69,966.45
40	Mr. W.K.A.A. Jayarathne	227,071.00	227,071.00	
41	Miss. R.A.C.P. Rajapaksha	315,151.53	157,575.72	157,575.81
42	Mrs. B.C.N. Wijesekera	363,636.34	72,727.32	290,909.02
43	Mrs. C.N. Thewarapperuma	154,583.12	84,318.24	70,264.87
44	Mrs. M.L.S. Sudarshanie	393,939.39	72,727.32	321,212.07
49	Mrs. W.K.L. Sagari	151,242.32	78,909.12	72,333.20
51	Mrs. A.M.S.K. Amarakoon	71,150.00	71,150.00	0.00
53	Mr. N.V. Indika Upul	21,079.75	21,079.75	-
55	Mr. W.B.N.S. Perera	393,939.34	72,727.32	321,212.02
59	Mr. N.T. Samarasekara	357,575.73	72,727.32	284,848.41
60	Mrs. P. Kodikare	393,939.39	72,727.32	321,212.07
61	Mrs. G.D.S. Premathilake	122,358.96	81,572.76	40,786.20
63	Mrs. K.M.I. Dharmasiri	157,818.08	78,909.12	78,908.96
64	Mr. B.A.C.J. Karunarathna	393,087.88	82,945.44	310,142.44
69	Mr.D.D.M. Dissanayake	357,575.73	72,727.32	284,848.41
70	Mr. I.N. Wickramasinghe	363,636.34	72,727.32	290,909.02
71	Mrs. A.E.R.W. de Soysa	342,857.11	97,959.24	244,897.87
74	Mrs. W.A.M. Sanjeevani	381,818.17	72,727.32	309,090.85
77	Mrs. R.D.C. Rajapaksha	149,549.88	81,572.76	67,977.12
78	Mrs. K.T.D. Ruxanie	357,575.73	72,727.32	284,848.41
80	Mr. K.A.U.P. Priyantha	219,696.96	45,454.56	174,242.40
82	Mr. D.D.C. Damminda	343,750.00	165,000.00	178,750.00
86	Mr. M.A.J.P. Mudannayaka	140,945.34	70,472.76	70,472.58
91	Mr. S.A. Rastan	347,368.40	126,315.84	221,052.56
94	Mrs. H.G. Withanage	357,575.73	72,727.32	284,848.41
96	Miss.B.H.A.S. Peiris	328,282.84	157,575.72	170,707.12
97	Miss. R.P.D. Dharmani	295,454.55	196,969.68	98,484.87
99	Miss. W.A.D. Fernando	0.04	0.04	-
105	Mr. I.D.P. Kumarasiri	363,636.34	72,727.32	290,909.02
110	Miss. G.M.S.M. Gunarathna	280,000.00	240,000.00	40,000.00
111	Mrs. S.P.H.Pushpakumari	307,070.68	193,939.44	113,131.24
112	Mr. F.S. Nedagamuwa	126,709.13	66,109.08	60,600.05
113	Mr.H.A.R.S. Perera	393,939.39	72,727.32	321,212.07
115	Mrs. T.P. Panditha	121,200.04	66,109.08	55,090.96
123	Mr. K.P. W.S. Barned	342,857.11	97,959.24	244,897.87
127	Mr. M.P.S.A.Saman	330,000.00	120,000.00	210,000.00
128	Mr. R.M.G. Rajapaksha	392,982.45	84,210.48	308,771.97
130	Mr. I.P.K. Vishwajith	147,727.24	45,454.56	102,272.68
131	Mr. M.D. Chinthaka	391,489.36	102,127.68	289,361.68
132	Mr. N.C.M. Karunarathna	357,575.73	72,727.32	284,848.41

EMP	Name	Distress Loan	Current Portion	Non Current Portion
133	Mr. R.C. Thilakasiri	327,165.78	327,165.78	0.00
134	Mr. K.G.A.C. Mithrananda	311,868.69	196,969.68	114,899.01
135	Mr. R.P.S.C. Rajapaksha	124,618.26	65,018.16	59,600.10
139	Mr. R.M.J.P. Samarasinghe	366,666.66	200,000.04	166,666.62
141	Mr. S.T.A.M. Gunasekara	357,575.73	72,727.32	284,848.41
153	Mr. W.A.A.S. Gunawardana	337,149.27	68,572.68	268,576.59
154	Mr. W.K. Sunil	292,307.66	184,615.44	107,692.22
155	Mr. M.A. Kumara	393,939.39	72,727.32	321,212.07
161	Mr. K.P.U. Shantha	265,517.21	144,827.64	120,689.57
166	Miss. M.C.W. Malkanthi	369,696.95	72,727.32	296,969.63
168	Mr. A.A.D.C.P. Amarasinghe	357,575.73	72,727.32	284,848.41
170	Miss. J.B.C.C. Jayasekara	54,798.04	54,798.04	-
172	Mr. K.D.R. Sanjeewa	301,683.50	258,585.84	43,097.66
175	Mrs. P.A.H.N. Athukorala	100,030.08	60,018.24	40,011.84
178	Mr. M.A.D.D.S. Mallawaarachchi	357,575.73	72,727.32	284,848.41
180	Mr. A.A.J.N. Adikari	357,575.73	72,727.32	284,848.41
182	Mr. J.M.S.R. Laksiri	99,090.82	49,545.48	49,545.34
185	Mr. M.R.P. Udayakumara	357,575.73	72,727.32	284,848.41
188	Mr.D.A.D. Denawaka	369,696.95	72,727.32	296,969.63
189	Mr. H.A.N. Gunawardena	241,847.23	241,847.23	-
191	Mr. S.A.M.C. Samaratunga	381,818.17	72,727.32	309,090.85
192	Mr. I.P.L. Vinojith	178,030.28	45,454.56	132,575.72
193	Mr. H.P. Tillekerathne	162,878.76	45,454.56	117,424.20
194	Mr.R.A.S.P.Ranasinghe	189,393.92	45,454.56	143,939.36
196	Mr. J.A.D.J. Pushpakumara	316,666.65	200,000.04	116,666.61
196	Mr. J.A.D.J. Pushpakumara	73,920.85	42,240.48	31,680.37
199	Mr. R.A.S. Priyankara	369,696.95	72,727.32	296,969.63
200	U.A.N. Udawatta	369,696.95	72,727.32	296,969.63
202	Mr. J.S. Chandrasiri	381,818.17	72,727.32	309,090.85
205	Mr.R.A.P.P. Ranatunga	357,575.73	72,727.32	284,848.41
206	Mr.R.P.I.P.Ranaweera	369,696.95	72,727.32	296,969.63
211	Mr. C.C. Illapperuma	154,583.12	84,318.24	70,264.88
212	Mr. M.B.M.N.K. Balagalla	357,575.73	72,727.32	284,848.41
215	Mr. G.A.R.S. Ranatunga	386,912.87	72,727.32	314,185.55
217	Miss. S.U. Jayasekara	393,939.39	72,727.32	321,212.07
218	Miss.G.A.N.C. Ganapola	359,848.46	72,727.32	287,121.14
220	Mr. D.A.D.C.A. Gunarathna	357,575.73	72,727.32	284,848.41
221	Mr. W.M. Yohan	357,575.73	72,727.32	284,848.41
222	Mr. A.P.Kolombage	363,636.34	72,727.32	290,909.02
223	Mr. R.A.K. Suraweera	357,575.73	72,727.32	284,848.41
224	Mr. J.A.T.K. Jayasuriya	146,870.31	135,572.76	11,297.55
227	Mr. E.M.D. Thushara	357,575.73	72,727.32	284,848.41
228	Mrs. S.A.G. Priyadharshani	162,878.76	45,454.56	117,424.20
229	Miss.K.S.A. Wijesekera	107,700.20	58,745.40	48,954.80
230	Miss. J.A.S.M. Jayakody	86,392.41	54,563.64	31,828.77
233	Mrs. T.A.S.A. Janaki Kumari	363,636.34	72,727.32	290,909.02
235	Mr. D.M.B.L. Mahinda	363,636.34	72,727.32	290,909.02
236	Mr. M.K.A.I. Kamalsiri	387,878.78	72,727.32	315,151.46

EMP	Name	Distress Loan	Current Portion	Non Current Portion
237	Mr. W.N.A.D.L. Weerasinghe	320,000.00	240,000.00	80,000.00
238	Mrs. G.D.B.A. Godagampala	369,696.95	72,727.32	296,969.63
239	Mr. P.W.N.D. Shamil	369,696.95	72,727.32	296,969.63
240	Mr. M.D.B.K. Kumar	369,696.95	72,727.32	296,969.63
245	Mr. K.A.S. Kumara	357,575.73	72,727.32	284,848.41
246	Mr. S.P. Marasinghe	387,878.78	72,727.32	315,151.46
248	Mr. M.P.A. Karunathilake	363,636.34	72,727.32	290,909.02
249	Mrs. R.M.D.L. Rajapaksha	280,000.00	240,000.00	40,000.00
250	Miss. B.H.S. Wijesinghe	156,407.80	125,000.04	31,407.76
251	Miss.K.D.A.S. Wijerathne	208,333.32	45,454.56	162,878.76
252	Mr. A.T.M. Amarasinghe	357,575.73	72,727.32	284,848.41
254	Mr. H.S.H. Pushpakumara	193,181.80	45,454.56	147,727.24
255	Miss. R.M.D.G. Rathnasekara	375,757.56	72,727.32	303,030.24
256	Mr. J.A.N. Jayasuriya	355,171.05	72,238.20	282,932.85
257	Mrs. Y.I. Priyadarshani	363,636.34	72,727.32	290,909.02
258	Mrs. J.R. Jayathilake	200,757.56	45,454.56	155,303.00
259	Mr. B.A.C. Pushpakumara	159,090.88	45,454.56	113,636.32
261	Mr. K.N.T. Wijesekara	381,818.17	72,727.32	309,090.85
263	Mr. A.A.C. Diroshan	369,696.95	72,727.32	296,969.63
264	Mr. M.K.M. Sampath	369,696.95	72,727.32	296,969.63
267	Mr. T.G.H. Eranda	357,575.73	72,727.32	284,848.41
268	Mr. M.W.K.S. Perera	208,333.32	45,454.56	162,878.76
269	Mr. H.H.V.L. Hettiarachchi	363,636.34	72,727.32	290,909.02
271	Mr. K.K.V. Thushara	339,651.62	101,895.48	237,756.14
272	Mr. N.G. Anil	189,393.92	45,454.56	143,939.36
273	Mr. N.P.D. Wijendra	204,545.44	45,454.56	159,090.88
274	Mr. S.R.M.S. Samaranayake	204,545.44	45,454.56	159,090.88
275	W.N.S. Senarath	357,575.73	72,727.32	284,848.41
276	Mr. P.M. Sisira Kumara	185,606.04	45,454.56	140,151.48
277	Mr. Y.A.M.N. Sameera	204,545.44	45,454.56	159,090.88
278	Mr. W.P.J. Dhammika	357,575.73	72,727.32	284,848.41
279	Mr. D.M.S.L.C. Perera	393,939.39	72,727.32	321,212.07
280	Mr. M.H.N.P. Thisera	189,393.92	45,454.56	143,939.36
281	Miss. R.A.N.H. Ranasinghe	357,575.73	72,727.32	284,848.41
282	Mr. S.A. Piyarathna	147,727.24	-	147,727.24
286	Mr. M.T.S. Jayalal	354,545.46	157,575.72	196,969.74
288	Miss. J.K.A. Surekha	375,757.56	72,727.32	303,030.24
290	Mr. K.A.S.C. Perera	174,242.40	45,454.56	128,787.84
292	Mr. R.L.E.N. Ranawaka	262,626.27	262,626.27	(0.00)
293	Miss. M.L.G. Kaushalya	357,575.73	72,727.32	284,848.41
296	Mr. W.D.R.S. Kumara	393,939.39	72,727.32	321,212.07
297	Mr. K.A.D.S.P. Kothalawala	362,827.28	72,565.44	290,261.84
298	Mr. S.A.D. Gunasekara	363,636.34	72,727.32	290,909.02
302	Mr. A.K.M. Amarasinghe	375,757.56	72,727.32	303,030.24
304	Miss. N.T. Wickramasinghe	25,000.00	25,000.00	-
305	Miss. L.G.H.S. Madushani	369,696.95	72,727.32	296,969.63
306	Mr. D.M.C.D. Abhayarathna	363,636.34	72,727.32	290,909.02
306	Mr. D.M.C.D. Abhayarathna	185,606.04	45,454.56	140,151.48

EMP	Name	Distress Loan	Current Portion	Non Current Portion
308	Mr.A.W.N.C.Perera	357,575.73	72,727.32	284,848.41
309	Mr.P.R.H.K.Chathuranga	112,365.80	64,209.12	48,156.68
310	Mr. W.M.B. Karunasena	369,696.95	72,727.32	296,969.63
311	Mr.L.A.Nilantha	359,243.92	72,727.32	286,516.60
313	Mrs. R.A.W.G. Rupasinghe	357,575.73	72,727.32	284,848.41
317	Miss.D.N.G.A.Dilshani	357,575.73	72,727.32	284,848.41
318	Mr. A.T. Kapila Nishantha	212,121.20	45,454.56	166,666.64
325	Mr. U.G Illeperuma	381,818.17	72,727.32	309,090.85
326	Miss. A.W.T.D.N. Wanigasekara	369,696.95	72,727.32	296,969.63
327	Mr.J.A.K.S.Perera	117,424.20	45,454.56	71,969.64
337	Mr. R.M.U.S. Kumara	352,415.89	81,572.76	270,843.13
343	Mr. A.P.G. Lazarus	185,606.04	45,454.56	140,151.48
350	Mr.M.Thawakokulan	363,636.34	72,727.32	290,909.02
353	Mr.K.Piratheepan	55,891.70	-	55,891.70
358	Miss.P.A.T.Piumika	363,636.34	72,727.32	290,909.02
359	Mr.C.J.B.Jayawardhana	400,000.00	-	400,000.00
363	Mr.K.P.D.T.Prabhath	193,181.80	45,454.56	147,727.24
364	Mr.M.P.U.S.Jayarathne	360,116.68	69,699.96	290,416.72
367	Miss.N.S.C.Perera	363,636.34	72,727.32	290,909.02
368	Mr.M.N.P.Perera	357,575.73	72,727.32	284,848.41
371	Mr.W.A.D.Lakmal	375,757.56	72,727.32	303,030.24
386	Mr.H.A.T.S.M.Perera	130,397.69	62,590.92	67,806.77
387	Mr.Wasantha Udayakumara	357,575.73	72,727.32	284,848.41
388	Mrs.A.S.Gunasinghe	369,696.95	72,727.32	296,969.63
389	Mrs.D.A. Weerasekara	357,575.73	72,727.32	284,848.41
392	Miss.W.K.T.N.Wickramasinghe	357,575.73	72,727.32	284,848.41
397	Mr.K.G.K.Chathuranga	348,597.15	70,901.16	277,695.99
399	Mr.H.M.A.U.Herath	381,818.17	72,727.32	309,090.85
400	Miss.M.V.A.Madushani	381,818.17	72,727.32	309,090.85
401	Mr.K.K.A.J.Daminda	342,691.69	69,699.96	272,991.73
402	Mr.G.H.G.Amaradasa	200,000.00	200,000.00	-
403	Miss.G.D.C.L.Perera	212,121.20	45,454.56	166,666.64
404	Mrs.W.M.Prarthana	219,696.96	45,454.56	174,242.40
405	Miss.B.T.C.Perera	375,757.56	72,727.32	303,030.24
406	Mrs.K.M.N.M.Karunanayake	140,151.48	45,454.56	94,696.91
408	Mr.A.I.Pieris	208,333.32	45,454.56	162,878.76
417	Mrs.B.T.S.L.Perera	363,636.34	72,727.32	290,909.02
419	Mr.K.K.G.R.T.Bandara	64,300.87	59,354.52	4,946.35
421	Mr.D.K.D.R.Kulathunge	357,575.73	72,727.32	284,848.41
425	Mr.S.K.R.Pushpakumara	357,575.73	72,727.32	284,848.41
427	Mr.P.A.G.Sankakpa	219,696.96	45,454.56	174,242.40
428	Mr.A.P.C.Buddika Madusanka	200,757.56	45,454.56	155,303.00
429	Mr.M.A.C.Madushanka	357,575.73	72,727.32	284,848.41
431	Mr.R.B.Mahayahage	215,909.08	45,454.56	170,454.52
439	Mr.R.M.H.L.Kumara	128,712.32	61,781.76	66,930.56
441	Mrs.S.P.Kekulawala	342,691.69	69,699.96	272,991.73
443	Mr.P.Pathmanadan	136,363.60	45,454.56	90,909.03
448	Mr.D.L.L.Ranasinghe	365,925.01	69,699.96	296,225.05

EMP	Name	Distress Loan	Current Portion	Non Current Portion
450	Mr.D.P.N.Wibudda	363,028.80	70,263.60	292,765.20
451	Mr.R.S.D.T.P.Siriwardhane	380,594.70	70,263.60	310,331.10
452	Mr.K.A.D.R.Arunashantha	231,060.60	-	231,060.60
457	Mr.M.M.Bandaranayake	106,060.56	45,454.56	60,606.00
463	Mr.H.H.Maduranga	360,116.68	69,699.96	290,416.72
467	Miss.K.L.E.Umalika	357,575.73	72,727.32	284,848.41
469	Mr.N.K.R.D.Rodrigo	357,575.73	72,727.32	284,848.41
473	Mr.R.P.Jayawardhane	348,500.02	69,699.96	278,800.06
474	Mr.P.N.Galappatti	357,575.73	72,727.32	284,848.41
475	Mr.M.S.De Silva	335,858.55	72,727.32	263,131.23
476	Mr.D.A.W.Wishwajith	318,386.14	69,699.96	248,686.18
477	Mr.D.M.L.Wanaguru	340,659.75	125,847.24	214,812.51
478	Mr.K.L.P.Fonseka	340,659.70	125,847.24	214,812.46
481	Mr.E.A.D.S.Pushpakumara	89,433.40	48,781.80	40,651.60
483	Mr.K.N.Darshana	357,575.73	72,727.32	284,848.41
488	Mr.W.S.N.S.P.Fernando	151,515.12	45,454.56	106,060.56
490	Mr.G.K.L.S.J.Perera	339,920.48	69,136.32	270,784.16
492	Mr.S.Y.Atygalle	357,575.73	72,727.32	284,848.41
494	Mr.H.H.A.L.Caldera	360,116.68	69,699.96	290,416.72
496	Mr.N.Pradeep Tharanga	181,818.16	45,454.56	136,363.60
500	Mr.S.H.H.Indrajith	361,190.90	72,238.20	288,952.70
501	Mr.S.S.K.Wanigarathne	193,181.80	45,454.56	147,727.24
502	Mr.A.K.Amila Sampath	363,636.34	72,727.32	290,909.02
506	Miss.P.N.A.N.Piyarathne	375,757.56	72,727.32	303,030.24
510	Miss.I.N.Abeysiriwardhane	369,696.95	72,727.32	296,969.63
511	Mr.K.R.R.P.Ranasinghe	190,999.92	104,181.84	86,818.08
512	Mr.K.H.Sujith Kumara	354,308.35	69,699.96	284,608.39
513	Mrs.A.C.Mahanama	50,136.16	50,136.16	(0.00)
515	Mr.G.K.Wickramarathne	369,696.95	72,727.32	296,969.63
516	Mr.A.N.Punchihewa	381,818.17	72,727.32	309,090.85
517	Mr.L.Tharaka Wickramasingha	375,757.56	72,727.32	303,030.24
518	Mr.J.C.G.Punchihewa	208,333.31	45,454.56	162,878.75
519	Mr.S.S.De Silva Jayasinghe	369,696.95	72,727.32	296,969.63
521	Miss.K.K.D.Tharindra	357,575.73	72,727.32	284,848.41
522	Miss.P.M.Gamage	369,696.95	72,727.32	296,969.63
523	Mr.W.W.P.T.Sampath	384,090.90	72,727.32	311,363.58
524	Mr.M.M.A.Jayalath	357,575.73	72,727.32	284,848.41
525	Mr.D.F.M.A.Ajith	363,636.34	72,727.32	290,909.02
526	Mr.A.D.R.Sankhana	162,878.76	45,454.56	117,424.20
527	Mr.H.P.G.Maduranga	162,878.76	45,454.56	117,424.20
528	Mr.P.P.G.Fernando	368,959.83	72,727.32	296,232.51
530	Mr.M.R.G.R.Nimantha	357,575.73	72,727.32	284,848.41
531	Mr.H.K.S.S.Gunasekara	393,939.39	72,727.32	321,212.07
532	Mr.K.W.G.A.S.Weerasinghe	363,636.34	72,727.32	290,909.02
533	Mr.O.P.Dasun Ariyaratne	196,969.68	45,454.56	151,515.12
534	Mr.S.Sivakanth	94,696.92	45,454.56	49,242.36
538	Mr.D.J.G.Iresh	387,878.78	72,727.32	315,151.46
540	Mr.P.D.U.Malintha	24,795.55	24,795.55	(0.00)

EMP	Name	Distress Loan	Current Portion	Non Current Portion
541	Miss.W.K.LS.Chandimali	369,696.95	72,727.32	296,969.63
543	Miss.S.L.G.C.H.Samarasinghe	357,575.73	72,727.32	284,848.41
544	Mr,M.M.Nigamuni	363,636.34	72,727.32	290,909.02
545	Miss.K.H.V.Weerasinghe	193,181.80	45,454.56	147,727.24
547	Mr.K.K.K.Madushanka	344,696.97	98,484.84	246,212.13
548	Miss.M.M.G.N.Jayani	375,757.56	72,727.32	303,030.24
549	Mr.B.T.R.Dananjana	369,696.95	72,727.32	296,969.63
551	Mr.W.W.I.Sandaruwan	357,575.73	72,727.32	284,848.41
552	Mr.H.A.D.M. Weerasinghe	8,548.64	8,548.64	0.00
557	Miss.T.G.N.N.Kariyawasam	369,696.95	72,727.32	296,969.63
558	Mr.D.H.Kottage	357,575.73	72,727.32	284,848.41
559	Mr.K.M.C.K.Katukenda	109,848.44	45,454.56	64,393.88
560	Mr.D.N.S.A.Rajapaksha	357,575.73	72,727.32	284,848.41
561	Mr.H.M.C.Sandamina	357,575.73	72,727.32	284,848.41
567	Mr.K.H.U.Madumal	337,149.27	68,572.68	268,576.59
568	Mr.A.M.Samarasinghe	371,733.34	69,699.96	302,033.38
569	Mr.M.H.S.Radishan	345,681.84	69,136.32	276,545.52
570	Mr.M.G.R.K.Kariyawasam	369,696.95	72,727.32	296,969.63
574	Mr.A.J.M.A.Madushan	202,500.00	45,000.00	157,500.00
576	O.G.K.Maduranga Aththanayake	357,894.40	70,405.44	287,488.96
587	Mrs.S.M.A.Samanmalee Samarasing	357,575.73	72,727.32	284,848.41
588	Miss.G.P.N.Maduwanthi Gun	185,606.04	45,454.56	140,151.48
590	Mrs.S.G.Radika	357,575.73	72,727.32	284,848.41
592	Mrs.D.M.Sandarani Hemamal	204,545.44	45,454.56	159,090.88
593	Miss.L.A.Imeshi De Silva	381,818.17	72,727.32	309,090.85
594	Miss.L.P.Nilmindi	387,878.78	72,727.32	315,151.46
595	MrS.H.I.Ruwan Jayathilaka	334,409.12	66,881.76	267,527.36
596	Mr.P.W.G.S.Chandrarathna	328,835.64	66,881.76	261,953.88
601	Mr.T.M.C.B.M.Thennakoon	363,636.34	72,727.32	290,909.02
602	Mr.D.M.Y.Dasun Dissanaya	363,636.34	72,727.32	290,909.02
605	Miss.J.P.S.Sathsara Jayamaha	357,575.73	72,727.32	284,848.41
606	miss.Darshika Siyamudali	357,575.73	72,727.32	284,848.41
610	Mr.H.A.A.Nirmal Kumara	251,456.46	215,534.04	35,922.42
611	Mrs.W.T.Inoka Malkanthi	206,250.00	45,000.00	161,250.00
612	Mr.D.H.B.P.T. Dissanayake	383,871.00	45,454.56	338,416.44
613	Mr.M.A.M.Sugath Kumara	348,972.74	69,794.52	279,178.22
614	Mr.A.S.Abesinghe	326,064.36	66,318.24	259,746.12
	Total	81,110,005.38	21,437,265.76	59,672,739.62

Festival Advance

EPFNO	Name	Festival Advance
282	Mr. S.A.Piyarathna	2,500.00
435	Mr.A.R.H.Samarasinghe	500.01
	Total	3,000.01

Prepayment Schedule as at 31.12.2025

Company Name	Description	Amount Rs.
P.A.T.Mudannayake	Vehicle Rent	226,875.00
J.A.Suneetha	Vehicle Rent	220,000.00
Sri Lanka Insurance Corporation	Fire Insurance cover premium for Cash & Safe	821.18
Sri Lanka Insurance Corporation	General - Burglary Insurance Cover Premium	2,161.32
Sri Lanka Insurance Corporation	Fire Insurance Cover Premium for Office Building, Equipments & Accessories, Furn...	109,016.12
Sri Lanka Insurance Corporation	Electronic Insurance Cover Premium for all Rick	19,955.35
METROPOLITAN TECHNOLOGIES (PVT) LTD	Extention of Service Agreement - 41291610272 - 01/02/2025 to 31/01/2026	20,029.20
METROPOLITAN TECHNOLOGIES (PVT) LTD	Extention of Service Agreement - 41291610269 - 01/02/2025 to 31/01/2026	20,029.20
METROPOLITAN TECHNOLOGIES (PVT) LTD	Extention of Service Agreement - 41291610270 - 01/02/2025 to 31/01/2026	20,029.20
Ceylon Business Appliances (Private) LTD	Extension of Service Agreement for Note Counter - 01/05/2025 to 30/04/2026	4,443.37
Aitken Spence Industrial Solutions (Pvt)	Maintenance Charges of Elevator - 01/02/2025 to 31/01/2026	22,223.53
John Keells Office Automation (Pvt) Ltd	Extension of Service Agreement of Photo Copy Machine @ Adminstration - 09/07/2025 to 08/07/2026	11,445.50
Gestetner Of Ceylon PLC	Extension of Service Agreement for GM's Photocopy Machine - 31/08/2025 to 30/08/2026	10,266.67
Gestetner Of Ceylon PLC	Extension of Service Agreement of Counter Division Photocopy Machine - 01/09/2025 to 31/08/2026	10,266.67
Gestetner Of Ceylon PLC	Extension of Service Agreement of DGM (F)'s Photocopy Machine - 01/09/2025 to 31/08/2026	10,266.67
Gestetner Of Ceylon PLC	Extension of Service Agreement of DGM (M)'s Photocopy Machine - 01/09/2025 to 31/08/2026	10,266.67
Gestetner Of Ceylon PLC	Extension of Service Agreement of Chairman's Division Photocopy Machine - 01/09/2025 to 31/08/2026	10,266.67
Gestetner Of Ceylon PLC	Extension of Service Agreement of Finance Division Photocopy Machine - 01/09/2025 to 31/08/2026	10,266.67
Gestetner Of Ceylon PLC	Extension of Service Agreement of Transport Division Photocopy Machine - 01/09/2025 to 31/08/2026	10,266.67
Red Alert International (Pvt) Ltd	Extension of Monitoring Agreement - 25/07/2025 to 24/07/2026	28,000.00
Red Alert International (Pvt) Ltd	Extension of Service Agreement of Fire Alam System - 01/08/2025 to 31/07/2026	173,541.67
METROPOLITAN TECHNOLOGIES (PVT) LTD	Service Contract Charges for Line Printer - 16/07/2025 to 15/07/2026	133,000.00
Trade Promoters (Pvt) Limited	Annual Maintenance Contract for Power Generater - 01/08/2025 to 31/07/2026	140,256.70
OFFICE NETWORK (PVT) LTD	Service Agreement Extend of Counter Division's Fax Machine - 30/10/2025 to 29/10/2026	10,000.00
P.B.M.Harshana	Apple Developer Account Renewal	23,216.00
Development Lotteries Board		523,674.53
METROPOLITAN TECHNOLOGIES (PVT) LTD	Extension of Service Agreement of Photocopy Machine @ Main Stores - 03/10/2025 to 02/10/2026	13,125.00
Lithium Technologies	Annual Payment for Sasiri CGI Software Maintenance - 08/04/2025 to 07/04/2026	135,580.50
iPhonik (Pvt) Ltd	PYT-7826-143505-Annual Maintenance Charges - 2025/2026	107,425.12
Trade Promoters (Pvt) Limited	1st Service Charge of Lottery Draw Machines from 01/07/2025 to 31/06/2026	144,250.00
OFFICE NETWORK (PVT) LTD	Extension of Service Agreement of Counter Division's Fax Machine - 30/11/2025 to 29/11/2026	11,000.00
OFFICE NETWORK (PVT) LTD	Extension of Service Agreement of Return Division's Fax Machine - 30/11/2025 to 29/11/2026	11,000.00
Accsoft Solutions (Pvt) Ltd	QB service maintenance fee - 01/01/2026 to 31/12/2026	52,234.00
Post Master General, A/C 033-1001-7902-73	Registration Charges of P.O.Box No.2220 in year 2026	10,000.00
V S Information Systems (Pvt) Ltd	Service agreement - 02 UPS Systems 2023/04/20-2026/04/19	30,172.92
Sri Lanka Telecom (Services) limited	Supplying,Installing & commissioning of backup solution (22-03-2023 - 21-03-2026)	25,000.00
		70,000.00
Total		2,390,372.10

Age Analysis for Refundable Deposits as at 31st December 2025

Duration	Payment Date	Description	Amount
1 - 2 Years	9/11/2023	Sisiri Enterprises - Deposit for Fuel	500,000
2 - 6 Years	1/8/2018	American Premium water System - 1 Dispenser	10,000
6 - 10 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
	01/04/2013	Etisalat Lanka (Pvt) Ltd - Dongle	2,000
	31/12/2013	Accrual - Sprinco (Pvt) Ltd - 2 Dispensers	20,000
Above 10 Years	13/12/2012	T.M.R.B. Thennakoon - Dispensor Kurunegala Branch	7,000
	22/02/2012	Mobitel (Pvt) Ltd - Dongle	1,000
	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			1,579,114

Provision for Bad & Doubtful Debtors as at 31.12.2025

Name	Amount Rs.
M.A.M Ameen	2,520,000
Ministry of Trade & Commerce	4,976,220
Gunasena Rankothge - Debtor	1,354,016
Ministry of Commerce & consumer affairs Deposit of Lease Agreement	723,780
Total	9,574,016

Advance(External)

Name	Balance 2025.12.31
Sarath Jayatilaka	285,000
V.S.Information systems(Pvt)Ltd	22,533,136
Total	22,818,136

Account	Code	Amount
Draw cost - TV Airtime Shanida	05-0001	8,585,000.00
Draw cost - Production Shanida	05-0002	1,700,000.00
Draw cost - Radio Simulcast / Radio Airtime Shanida	05-0003	1,610,400.00
Press Results - Shanida	05-0008	475,983.00
Draw Cost - Compers pmts - Shanida	05-0010	359,850.00
Draw Cost - Tamil Translator Shanida	05-0014	29,062.50
Draw cost - TV Airtime Lagna Wasanawa	05-0001	6,800,000.00
Draw cost - Production Lagna Wasanawa	05-0002	1,700,000.00
Draw cost - Radio Simulcast / Radio Airtime Lagna Wasanawa	05-0003	1,467,812.50
Press Results - Lagna Wasanawa	05-0008	418,608.00
Draw Cost - Compers pmts - Lagna Wasanawa	05-0010	343,800.00
Draw Cost - Tamil Translator Lagna Wasanawa	05-0014	29,062.50
Draw Cost - Compers pmts - Jayoda	05-0010	1,000.00
Draw cost - TV Airtime Super Ball	05-0001	8,585,000.00
Draw cost - Production Super Ball	05-0002	1,700,000.00
Draw cost - Radio Simulcast / Radio Airtime Super Ball	05-0003	1,610,400.00
Press Results - Super Ball	05-0008	389,538.00
Draw Cost - Compers pmts - Super Ball	05-0010	362,600.00
Draw Cost - Tamil Translator Super Ball	05-0014	29,062.50
Draw cost - TV Airtime Kapruka	05-0001	6,800,000.00
Draw cost - Production Kapruka	05-0002	1,700,000.00
Draw cost - Radio Simulcast / Radio Airtime Kapruka	05-0003	1,975,050.00
Press Results - Kapruka	05-0008	895,394.25
Draw Cost - Compers pmts - Kapruka	05-0010	371,600.00
Draw Cost - Tamil Translator Kapruka	05-0014	29,062.50
Jackpot Update Kapruka	05-0027	13,800,000.00
Draw cost - TV Airtime Ada Kotipathi	05-0001	6,800,000.00
Draw cost - Production Ada Kotipathi	05-0002	1,700,000.00
Draw cost - Radio Simulcast / Radio Airtime Ada Kotipathi	05-0003	1,467,812.50
Press Results - Ada Kotipathi	05-0008	358,938.00
Draw Cost - Compers pmts-Ada Kotipathi	05-0010	294,000.00
Draw Cost - Tamil Translator Ada Kotipathi	05-0014	29,062.50
Draw cost - TV Airtime Sasiri Lottery	05-0001	6,800,000.00
Draw cost - Production Sasiri Lottery	05-0002	1,700,000.00
Draw cost - Radio Simulcast / Radio Airtime Sasiri Lottery	05-0003	949,312.50
Press Results - Sasiri Lottery	05-0008	323,824.50
Draw Cost - Tamil Translator Sasiri Lottery	05-0014	29,062.50
Draw cost - TV Airtime Supiri Dhana Sampatha	05-0001	6,800,000.00
Draw cost - Production Supiri Dhana Sampatha	05-0002	1,700,000.00
Draw cost - Radio Simulcast / Radio Airtime Supiri Dhana Sampatha	05-0003	1,467,812.50
Press Results - Supiri Dhana Sampatha	05-0008	488,107.75
Draw Cost - Compers pmts - Supiri Dhana Sampatha	05-0010	370,350.00
Draw Cost - Tamil Translator Supiri Dhana Sampatha	05-0014	29,062.50
Draw cost - TV Airtime Jaya Sampatha	05-0001	4,080,000.00
Draw cost - Production Jaya Sampatha	05-0002	1,700,000.00
Draw cost - Radio Simulcast / Radio Airtime Supiri Dhana Sampatha	05-0003	1,799,100.00
Press Results - Jaya Sampatha	05-0008	596,929.50

Draw Cost - Tamil Translator Jaya Sampatha	05-0014	29,062.50
Media Advertising -TV Jaya Sampatha	05-0021	6,000,000.00
Media Advertising - Radio Jaya Sampatha	05-0022	3,000,000.00
Production Charges - TV Jaya Sampatha	05-0024	190,852.50
Production Charges - Press Jaya Sampatha	05-0025	129,852.50
Souvenirs & Banners	16-0007	90,000.00
Corporate - Advertising	17-0001	2,075,622.07
Staff Incentive	04-0012	16,729,244.00
Staff Draw Allowance	05-0011SF	972,500.00
Staff Draw Allowance	05-0011LW	972,500.00
Staff Draw Allowance	05-0011SB	972,500.00
Staff Draw Allowance	05-0011KP	972,500.00
Staff Draw Allowance	05-0011AK	972,500.00
Staff Draw Allowance	05-0011SR	972,500.00
Staff Draw Allowance	05-0011SDS	972,500.00
Staff Draw Allowance	05-0011JS	972,500.00
OT Allowance	04-003	1,936,453.97
Stationeries & Other Items Stock	02-0016	947,000.00
Stationeries & Other Items Stock	02-0016	26,450.00
Printing & Stationery Expenses	04-0080	83,625.65
Cleaning Charges	04-0087	509,919.31
Staff Meals & Beverages	04-0050	80,820.00
News Papers & Periodicals	04-0079	42,040.00
Staff Meals & Beverages	04-0050	249,680.00
Staff Welfare	04-0028	150,000.00
Employee Motivation - Cricket	04-029-I	46,000.00
Employee Motivation - Cricket	04-029-I	96,000.00
Printing & Stationery Expenses	04-0080	297,885.86
Software Maintenance - Lottery Management System (LMS)	04-0046	2,116,057.50
Software Maintenance - Lottery Management System (LMS)	04-0046	180,000.00
Server Maintenance	04-0063	70,000.00
Internet Services	04-00114	80,000.00
Software Development	04-0045	80,000.00
Software Development	04-0045	270,000.00
Computer Hardware Maintenance	04-0060	624,980.75
Dealer & Distributor Motivation Cost - Free Book / Incentive (Tgt Base)	18-036JS	2,723,500.00
Ticket Printing - Shanida	19-0015SF	12,451,336.13
Ticket Printing - Lagna Wasana	19-0015LW	23,800,623.00
Ticket Printing - Suber Ball	19-0015SB	8,919,755.00
Ticket Printing - Kapruka	19-0015KP	37,326,912.50
Ticket Printing - Ada Kotipathi	19-0015AK	10,422,548.50
Ticket Printing - Sasiri	19-0015SR	6,141,538.63
Ticket Printing - Supiri Dhana Sampatha	19-0015SDS	4,972,556.32
Ticket Printing - Jaya Sampatha	19-0015JS	4,172,990.25
Vehicle Maintenance - Officer	04-0056	339,907.33
Vehicle Rent for Office	04-0076	396,000.00
Fuel for Office Vehicle	04-0083	162,600.00
Fuel Reimbursement	04-0083 II	33,785.00
Transport Allowance	04-021	114,002.55

Vehicle Maintenance ASPO Motor Bike	18-0041	200,102.00
Vehicle Maintenance MKT Operations	18-0042	165,000.00
Telephone Bill	04-0084	268,783.40
Electricity Bill	04-0085	1,407,105.92
Dongle /Data Sim Bill	04-0084 I	435,696.99
Water Bill	04-0086	850.00
Internet Services	04-0114	59,690.61
Staff Meals & Beverage	04-0050	10,452.10
Building Maintenance	04-0055	824,615.30
Office Equipment Repairs & Maintenance	04-0058	26,800.00
AC Repairs & Maintenance	04-0059	372,400.00
Office Maintenance	04-0061	197,564.10
Pest Control Expenses	04-0101	18,000.00
Regional Meetings	18-002	3,575,000.00
Ticket Transport Charges	18-0059	924,505.00
Dealer /Sales Assistance Welfare	18-0001	657,000.00
Printing & Stationery Expenses	04-0080	28,883.00
Postage / Mail Delivery / Collection Counter	04-0082	6,030.00
Local Travelling	04-0088	6,337.00
Computer Hardware Maintenance	04-0060	6,500.00
Dealer / Assistant Funeral Assistance	18-0003	12,500.00
Fuel for ASPO	18-0027	228,868.82
Dealer /Sales Assistance Welfare	18-0001	31,956,000.00
Dealer / Assistant Funeral Assistance	18-0003	395,000.00
Consultation Fees/Professional charges	04-041	180,000.00
Postage / Mail Delivery / Collection Counter	04-0082	58,153.85
Trade Mark / Web Registration	04-0125	17,589.25
Outlet Manufacturing & Branding	18-0004	660,000.00
Outdoor Events/ Annual Promotions Calender	18-0049	120,000.00
Hospital Bills Reimbursement	04-0031	30,877,124.90
Medical Expenses (Outdoor)	04-0032	2,818,990.03
Government Audit Fees	04-0038	2,500,000.00
Annual Report	04-0100	2,500,000.00
Rebuilding Fund	18-002	15,500,000.00
Housing Loan Interest	04-0013	42,598.47
Daily Allowance ASPO	04-0004	245,400.00
Trainee Allowance	04-0011	270,500.00
Attendance Allowance	04-0020	480,000.00
Transport Allowance	04-0021	2,240,917.90
Staff Allowances	04-006	228,521.80
Software Maintenance - Other	04-047	168,000.00
ASPI & TM Lodging	18-0061	82,500.00
Territory Managers Field Visit Allowance	18-0043	810,081.00
Consultation fees / Professional Charges	04-0041	45,000.00
Computer Hardware Maintenance	04-0060	96,256.24
Rent On Server System	04-0077	315,500.00
Computer Accessories	01-014	646,450.00
Stationeries & Items Stock	02-016	1,789,198.00
Other Receivable	02-0025	800,000.00

Promotional Items Stock	02-0017	1,049,400.00
Consultation Fees/Professional Charges	04-0041	140,000.00
Buiding Maintenance	04-0055	1,618,111.72
Office Equipment Repairs & Maintenance	04-0058	116,472.81
Computer Hardware Maintenance	04-0060	358,855.37
Rent On Server System	04-0077	280,000.00
Cleaning Charges	04-0087	21,000.00
Paper Advertisements	04-0092	563,790.00
Payment for Tender Board/Interview Panel	04-0097	56,250.00
Safety Equipment Expenses	04-0099	11,500.00
Software Maintenance - Other	04-047	1,240,890.00
Fabricating New Outlet	18-0005	1,457,700.00
Vehicle Branding	18-0016	103,995.00
Vehicle Maintenance MKT Operations	18-0042	230,000.00
Outlet Distribution Charges	18-0058	1,715,802.50
Ticket Transport Charges	18-0059	5,166,709.70
Capital Working progress Marketing	01-0032-3	5,662,200.14
Capital Working progress Main Stores	01-0032-4	2,837,294.44
Capital Working progress Data Center	01-0032B	90,132,545.98
Instant stock - W18/W19	02-004	2,461,212.50
Office Mainteannce	04-061	38,875.00
Service Agreements	04-103	28,433.00
Fuel Reimbursement	04-0083-2	44,198.45
Training & Human Resource Development - Local	04-0027	40,000.00
Board Secretarial Service	04-0010	28,500.00
Vehical Maintenance - Officer	04-056	459,092.59
Printing & Stationery Expenses	04-080	84,510.65
Postage / Mail Delivery / Collection Counter	04-082	3,200.00
Local Travelling	04-088	7,056.00
Dealer/Sales Assistance Welfare	18-001	60,000.00
Dealer/ Assistance Funeral Assistance	18-003	14,363.00
Vehicle Maintenance MKT Operations	18-042	487,450.73
Capital Working progress Marketing	01-0032-3	76,687.00
Other Receivable	02-0025	1,320,000.00
Fabricating New Outlet	18-0005	2,405,205.00
Outlet Distribution Charges	18-0058	274,260.00
Hospital Bills Reimbursement	04-031	122,597.19
Vehicle Maintenance ASPO Motor Bike	18-041	7,200.00
Computer Hardware Maintenance	04-0060	624,980.75
Stationeries & Items Stock	02-016	55,812.00
Service Agreements	04-0103	9,179.49
Winning Ticket Examination	04-0107	58,550.00
Ticket Book Return	19-040SF	664,755.00
Ticket Book Return	19-040LW	1,222,292.50
Ticket Book Return	19-040SB	605,832.50
Ticket Book Return	19-040KK	1,974,570.00
Ticket Book Return	19-040AK	1,055,925.00
Ticket Book Return	19-040SDS	535,210.00
Ticket Book Return	19-040SR	297,700.00

Ticket Book Return	19-040JS	349,862.50
Instant Stock	02-004	2,461,212.50
Outlet Manufacturing & Branding	18-004	450,000.00
Trade Mark / Web Registration	04-0125	43,738.75
Dealer /Sales Assistance Welfare	18-0001	53,000.00
Production Charges - TV	05-0024KP	2,960,000.00
Over Time & Holiday pay	04-0003	4,981,299.96
Consultation Fees / Proffessional Charges	04-0041	2,800,000.00
Corporate - Advertising	17-001	250,000.00
Annual Report	04-00100	2,945,197.00
Accrual Total		507,542,204.72

Creditors - Ticket Printing Stock

Shanida Tickets Stock	02-001	1,080,083.50
Lagna Wasana Tickets Stock	02-002	1,805,588.75
Super Ball Tickets Stock	02-007	832,013.00
Kapruka Ticket Stock	02-010	2,896,650.00
Ada Kotipathi Ticket Stock	02-0013	1,344,226.00
Sasiri Ticket Stock	02-0013A	597,493.00
Supiri Dhana Sampatha Ticket Stock	02-0013C	551,532.00
Jaya Sampatha Ticket Stock	02-0013D	467,307.75
Total Creditors Printing		9,574,894.00
Grand Total Accrual		517,117,098.72

Refundable Cash Deposit balance as at 31/12/2025

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	22,170,189.63	
Office Equipment	01-0006	44,275,115.47	
Mobile Phones	01-0007	1,016,791.28	
Machinery	01-0008	247,866,699.87	
Museum Draw Machine	01-008A	7,641,159.17	
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	6,833,750.00	
Three Wheel	01-0012	1,870,000.00	
Building Improvements	01-0013	463,373.00	
Computers & Accessories	01-0014	82,904,005.13	
Computer Software	01-0015	57,115,936.97	
Web Site Development	01-0016	247,413.75	
Network System	01-0017	3,587,728.84	
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 Data Center	01-0032B	90,132,545.98	
Capital Working Progress (Marketing Construction)	01-0032-3	6,584,390.57	
Capital Working Progress (Main Stores)	01-0032-4	2,837,294.44	
Renovation of Boundary Walls	01-0033	145,289.63	
Provision for Depreciation - Building	01-0053		26,735,999.99
Provision for Depreciation - Furniture & Fittings	01-0055		12,559,543.11
Provision for Depreciation - Office Equipment	01-0056		30,931,948.20
Provision for Depreciation - Mobile Phones	01-0057		1,016,791.29
Provision for Depreciation - Machinery	01-0058		63,170,909.89
Provision for Depreciation - Branded Stalls	01-0059		181,279.45
Provision for Depreciation - Motor Vehicles	01-0060		32,574,999.98
Provision for Depreciation - Motor Vehicles - Operation	01-0060A		44,840,000.01
Provision for Depreciation - Motor Bicycle	01-0061		3,301,502.64
Provision for Depreciation - Three Wheel	01-0062		748,000.03
Provision for Depreciation - Building Improvements	01-0063		69,505.98
Provision for Depreciation - Computers & Accessories	01-0064		54,520,802.05
Provision for Depreciation - Application Software	01-0065		34,524,129.83
Provision for Depreciation - Network System	01-0079		2,990,501.72
CURRENT ASSETS	02		
Shanida Tickets Stock	02-0001	1,080,083.50	
Lagna Wasana Tickets Stock	02-0002	1,805,588.75	
Instant Tickets Stock	02-0004	10,161,281.63	
Super Ball Tickets Stock	02-0007	832,013.00	
Kapruka Ticket Stock	02-0010	2,896,650.00	
Ada Kotipathi Ticket Stock	02-0013	1,344,226.00	
Sasiri Ticket Stock	02-013A	597,493.00	
Supiri Dhana Sampatha Ticket Stock	02-013C	551,532.00	
Jaya Sampatha Ticket Stock	02-013D	467,307.75	
Prize Item Stock	02-0014	650,273.04	
Stationeries & Other Items Stock	02-0016	13,770,094.44	
Promotional Items Stock	02-0017	10,626,326.48	
Debtors	02-0020	16,137,127.50	
Other Receivable	02-0025	8,149,475.75	
FD WHT Receivable	02-0025A	4,142,927.95	
Interest Receivable	02-0025C	37,286,132.55	
WHT Credit	02-0025D	16,861,587.90	
Distributor's Penalty Receivable	02-0025E	17,150.00	
Ditwa Sales Return Receivable	02-0025F	1,613,807.50	
Income Tax Credit 2021	02-0027	653,294.00	
VAT Credit 2022/2023	02-0028	592,787.06	

Festival Advance	02-0060	3,000.01	
Loan to Staff	02-0061	81,110,005.38	
Prepayments	02-0063	2,390,372.10	
Refundable Deposit	02-0065	1,579,113.51	
OT Deposit of Staff Officers	02-0065-1	4,981,299.96	
Advance (Internal)	02-0070	893,547.50	
Advance (External)	02-0071	22,818,136.48	
Fixed Deposit -PEB - 014-60-01-00025706-4	02-0076E3	157,924,355.74	
Fixed Deposit -PEB - 014-60-01-00025722-4	02-0076F2	148,502,273.80	
Fixed Deposit -BOC - 95384447	02-0076F3	300,000,000.00	
Fixed Deposit -BOC - 95597119	02-0076F4	500,000,000.00	
Fixed Deposit -PEB - 014-60-01-00025705-5	02-0076H10	440,318,968.16	
Fixed Deposit -PEB - 014-60-01-00025704-6	02-0076H11	69,104,363.78	
Fixed Deposit - NSB 300111248692	02-077I3	160,967,123.36	
Fixed Deposit BOC - 94340808	02-077I5	157,819,326.54	
Fixed Deposit -PEB - 014-60-01-00026202-1	02-0077J2	160,899,593.55	
Fixed Deposit -PEB - 014-60-01-00026524-2	02-077K2	258,532,196.33	
Dealers Deposit - NSB - 2-0065-12-70818	02-0081D	60,683,045.55	
Dealer Deposit PEB - 014-60-01-00018302-7	02-0082F	9,725,968.40	
Dealer Deposit PEB - 014-60-01-00018482-9	02-0082I-2	14,560,632.93	
Dealer Deposit PEB - 014-60-01-00020917-0	02-0082I4	9,486,517.83	
Dealer Deposit PEB - 014-60-1-00024154-4	02-0082I-12	754,000.00	
Dealer Deposit PEB - 014-60-1-00024167-9	02-0082I-13	824,500.00	
Dealer Deposit PEB - 014-60-1-00024171-3	02-0082I-14	685,302.08	
Dealer Deposit PEB - 014-60-1-00024173-1	02-0082I-15	312,007.45	
Dealer Deposit PEB - 014-60-1-00025646-7	02-0082I-16	1,146,224.75	
Dealer Deposit PEB - 014-60-1-00025645-8	02-0082I-17	759,522.50	
Dealer Deposit PEB - 014-60-1-00026833-8	02-0082I-18	1,202,000.00	
Fixed Deposit for Gratuity Fund - PEB-014-60-01-00018416-0	02-0083G	16,929,164.00	
Fixed Deposit for Gratuity Fund - PEB-014-60-01-00018417-9	02-0083H	20,667,049.57	
Fixed Deposit for Gratuity Fund - PEB-014-60-01-00018109-2	02-0083I	3,973,261.83	
Fixed Deposit for Gratuity Fund - NSB/300114256181	02-0083J1	6,117,957.89	
Fixed Deposit for Gratuity Fund - NSB/2-0065-12-70800	02-0083K	12,240,695.15	
Fixed Deposit for Gratuity Fund - PEB-014-60-01-00024442-6	02-0083L	9,922,447.31	
Fixed Deposit for Gratuity Fund - NSB/300126812101	02-0083M	13,363,119.00	
Fixed Deposit -PEB - 014-60-01-00025723-3	02-0085A1	55,852,807.07	
Fixed Deposit for - BOC - 95447574	02-0085A2	1,800,000.00	
Fixed Deposit for - BOC - 94162912	02-0086	526,245,451.22	
D.L.B Disaster Relief Fund	02-0097	9,404.00	
Bank of Ceylon-1630526	02-0200	365,621,081.00	
Bank of Ceylon 7 Day Call-0002695681	02-0201	281,373,584.91	
Bank of Ceylon-1630525-Prize	02-0202	55,048,567.95	
Sweep Account - 014-2-001-9-0000651	02-0205	120,314,991.09	
Peoples Bank 014-1-001-1-0000651	02-0206		390,000.00
Bank of Ceylon -74824905	02-0207	13,219,225.26	
Bank of Ceylon - 79213213	02-0208	971,500.00	
Peoples Bank 014-1001-8-0010010	02-0209	100,000.00	
Bank of Ceylon - 84401075	02-0210	1,142,077.00	
Peoples Bank 014-1-002-7-0010010	02-0211	998,000.00	
Hattan National Bank 003010525941	02-0212	1,510,905.00	
Hattan National Bank 3010534602	02-0213	1,359,770.00	
CURRENT LIABILITIES	3		
Prize Payable	03-0001		2,266,928,941.46
Special Prize payable	03-001F		575,000.00
Accruals	03-0020		507,542,204.72
Creditors	03-0020A		9,574,894.00
Employees Provident Fund Payable	03-0021		4,754,573.76
Employees Trust Fund Payable	03-0022		570,548.86
Paye Tax Payable /APPIT	03-0024		1,060,805.00
Vender P'ble from staff Salary Deductions	03-0026		20,748.00
Salary Payable to Mr. S.A Piyaathna	03-026A		100,576.78
Salary Payable to Mr. K.P.D.T Prabath	03-026B		105,575.47

Stamp Duty	03-0030		33,500.00
TV Announcer Over Deduction for Costume	03-0032A		170,180.00
Gratuity Payable	03-0040		110,593,779.54
Payable to Employees	03-0040B		52,896.70
Gratuity Payable to Mr. K.A.D.R Aruna shantha	03-0040C		130,650.00
Provision for Doubtful Debts	03-0046		9,574,016.00
Credit Vouchers Payable	03-0049		361,011,040.00
Distributor Commission & Validation Payable	03-0051		50,157,357.24
Dealer Advance	03-0060		673,390.23
Distributor Advance	03-0061		167,197,642.55
Dealer Deposit	03-0063		37,387,881.00
Distributor Deposit	03-0064		4,900,000.00
VAT Payable	03-0066		160,158,264.25
Income Tax Payable	03-0068		112,228,834.00
WHT Payable - General Payment	03-0069		2,318,606.89
WHT Payable - Prize	03-0070		28,022,426.97
Social Security Contribution - LEVY	03-0072		77,761,956.08
Refundable Security Deposit	03-0080		1,160,000.00
Refundable Tender Deposit	03-0080B		1,591,304.50
Payable to Distributor Outlet(CWE)	03-0082		138,440.00
Provision for VAT (2016)	03-0083F		73,184.85
Provision for VAT (2018-2022)	03-0083I		131,554.02
Six Month Old Cheque Payable	03-0084		358,439.56
Retention	03-0086		1,569,768.01
E Lottery Deposit Payable	03-0088		923,585.00
OVER HEADS	4		
Salaries & Wages	04-0001	156,723,659.11	
Over Time & Holiday pay	04-0003	24,478,029.96	
Daily Allowance ASPO	04-0004	2,751,138.00	
Cost of Living Allowance	04-0005	67,289,742.25	
Staff Allowances	04-0006	7,670,061.10	
Duty & Other Allowance	04-0008	443,450.00	
Bus Rent Staff Allowances	04-0009	97,500.00	
Board Secretarial Service	04-0010	152,000.00	
Trainee Allowance	04-0011	1,618,916.68	
Incentive	04-0012	171,668,299.21	
Housing loan interest	04-0013	601,533.98	
Gratuity	04-0014	6,789,924.06	
Gratuity Interest	04-0014A	7,145,695.27	
E.P.F 15%	04-0015	33,432,850.42	
E.T.F 3%	04-0016	6,686,926.19	
Bonus	04-0018	7,889,700.00	
Attendance Allowance	04-0020	8,272,000.00	
Transport Allowance	04-0021	29,823,058.68	
Cost of living Special Allowance	04-0022	4,507,757.97	
Employee Motivation			
Training & Human Resource Development - Local Training	04-0027	1,410,500.00	
Staff Welfare	04-0028	4,876,677.50	
Employee Motivation Cost	04-0029	115,500.00	
Employee Motivation - Cricket	04-0029-1	767,460.00	
Uniform & Tailoring Charges	04-0030	2,860,500.00	
Hospital Bills Reimbursement	04-0031	51,216,462.41	
Medical Expenses (Outdoor)	04-0032	10,408,890.62	
Staff Medical & Exam Test	04-0033	45,000.00	
Professional			
Government audit fees	04-0038	2,500,000.00	
Consultation Fees / Professional Charges	04-0041	800,402.70	
Legal Related Expenses	04-0042-1	1,509,096.00	
Translate Charges	04-0043	38,837.50	
Inquiry Expenses	04-0044	88,390.00	
Software			
Software Development	04-0045	6,124,592.81	
Software Maintenance - Lottery Management System (LMS)	04-0046	26,832,690.00	

Software Maintenance - Other	04-0047	5,308,050.35	
Entertainment			
Staff Meals & Beverages	04-0050	16,547,472.02	
Meeting Refreshment	04-0051	1,024,496.50	
Winners Refreshment	04-0052	1,951,010.00	
Maintenance			
Building Maintenance	04-0055	3,383,188.12	
Vehicle Maintenance - Officer	04-0056	5,542,776.63	
Vehicle Maintenance - Other	04-0057	717,423.37	
Office Equipment Repairs & Maintenance	04-0058	2,503,219.84	
AC Repairs & Maintenance	04-0059	2,503,925.00	
Computer Hardware Maintenance	04-0060	4,504,473.98	
Office Maintenance	04-0061	2,933,641.16	
Network Maintenance	04-0062	179,804.00	
Server Maintenance	04-0063	420,000.00	
Government TAX			
VAT Output	04-0066	2,037,984,803.44	
Income Tax Expenses	04-0067	112,228,834.00	
Prior Year Income TAX	04-0068	13,979,206.93	
SSCL Expenses	04-0071	818,450,615.90	
Prior Year Tax Assessment	04-0073	131,554.02	
Rent			
Rent for Regional offices	04-0075	2,267,500.00	
Vehicle Rent for Office	04-0076	4,752,000.00	
Rent On Server System	04-0077	6,878,900.00	
Others			
News Papers & Periodicals	04-0079	521,175.00	
Printing & Stationery Expenses	04-0080	14,756,890.66	
Postage / Mail Delivery / Collection Counter	04-0082	1,426,452.55	
Fuel for Office Vehicle	04-0083	6,482,045.29	
Fuel Reimbursement	04-0083-2	1,954,923.81	
Telephone Bill	04-0084	2,937,446.94	
Dongle /Data Sim Bill	04-0084-1	3,072,072.06	
Electricity Bill	04-0085	18,037,808.32	
Water Bill	04-0086	696,304.98	
Cleaning Charges	04-0087	6,044,735.97	
Local Travelling	04-0088	226,956.06	
Removal of Debries	04-0090	89,900.00	
Sundry Expenses	04-0091	158,396.44	
Paper Advertisements	04-0092	4,077,393.00	
Vehicle GPS Tracking Rent	04-0093	236,552.70	
Audit & Management Meeting Allowance	04-0095	253,000.00	
Board Members Fee	04-0096	430,000.00	
Payment for Tender Boards / Interview Panel	04-0097	803,183.33	
Safety Equipment Expenses	04-0099	155,850.00	
Annual Report	04-0100	2,500,000.00	
Pest Control Expenses	04-0101	290,100.00	
Presidential Fund Expenses	04-0102	6,972,462,000.00	
Anniversary Expenses	04-0104	1,073,102.00	
Winning Ticket Examination	04-0107	303,890.00	
Internet Services	04-0114	2,410,701.48	
Regional Office Expenses	04-00116	44,909.00	
Winner Program Expenses	04-0118	693,330.00	
Annual Premium			
Insurance Premium - Building	04-0121	644,857.34	
Insurance Premium - Staff	04-0122	170,772.92	
Insurance Premium - Motor Vehicle	04-0123	912,209.23	
Vehicle Licence / Tax	04-0124	325,070.00	
Trade Mark / Web Registration	04-0125	231,723.25	
Municipal Rate	04-0126	2,052,480.00	
Financial			
Bank Charges - General	04-0127	603,377.34	

Bank Charges - Prize	04-0128	42,000.00	
Depreciation			
Depreciation-Building	04-0132	13,367,999.99	
Depreciation - Furniture & Fittings	04-0134	4,605,299.66	
Depreciation - Office Equipment	04-0135	8,973,770.43	
Depreciation - Mobile Phones	04-0136	158,445.46	
Depreciation - Motor Vehicles	04-0137	12,239,999.98	
Depreciation - Motor Vehicles - Operation	04-0138	22,419,999.99	
Depreciation - Motor Bicycle	04-0139	1,708,437.49	
Depreciation - Three Wheel	04-0140	373,999.99	
Depreciation - Building Improvements	04-0141	46,337.34	
Depreciation - Computer & Accessories	04-0142	20,536,566.01	
Depreciation - Computer Software	04-0143	7,356,091.09	
Depreciation - Network System	04-0148	694,473.00	
Insurance Premium	04-0155	113,634.94	
SHANIDA	5		
Draw cost - TV Airtime	05-0001	90,395,000.00	
Draw cost - Production	05-0002	17,900,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	9,441,000.00	
Draw cost - Radio Production	05-0004	20,400.00	
Results Announcement	05-0005	12,000.00	
Recording Charges	05-0006	6,000.00	
Press Results	05-0008	1,644,482.25	
Draw Cost - Compers pmts	05-0010	3,918,150.00	
Draw Cost - Staff Draw Allowances	05-0011	10,728,840.53	
Draw Cost - Judges Fees	05-0013	1,679,143.18	
Draw Cost - Tamil Translator	05-0014	351,026.30	
Media Advertising -TV	05-0021	4,200,000.00	
Media Advertising - Radio	05-0022	1,300,000.00	
Media Advertising - Press	05-0023	241,232.00	
Production Charges - TV	05-0024	170,000.00	
Production Charges - Radio	05-0025	110,000.00	
Production Charges - Press	05-0026	86,900.00	
Brand Special Promotions	05-0029	66,992.50	
Commission	05-0030	59,227,408.00	
Dealer Commission	05-0033	890,568,945.00	
LAGNA WASANA	5		
Draw cost - TV Airtime	05-0001	80,735,000.00	
Draw cost - Production	05-0002	17,900,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	9,010,900.00	
Draw cost - Radio Production	05-0004	20,400.00	
Results Announcement	05-0005	12,000.00	
Recording Charges	05-0006	6,000.00	
Press Results	05-0008	1,396,737.00	
Draw Cost - Compers pmts	05-0010	3,930,300.00	
Draw Cost - Staff Draw Allowances	05-0011	10,728,590.53	
Draw Cost - Judges Fees	05-0013	1,679,143.18	
Draw Cost - Tamil Translator	05-0014	351,026.30	
Production Charges - Press	05-0026	10,000.00	
Commission	05-0030	118,389,995.50	
Dealer Commission	05-0033	1,779,755,407.50	
JAYODA	5		
Draw cost - TV Airtime	05-0001	16,800,000.00	
Draw cost - Production	05-0002	4,200,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	2,018,360.00	
Draw cost - Radio Production	05-0004	5,100.00	
Results Announcement	05-0005	4,000.00	
Recording Charges	05-0006	2,000.00	
Press results	05-0008	327,726.00	
Draw Cost - Compers pmts	05-0010	861,000.00	

Draw Cost - Staff Draw Allowances	05-0011	2,504,775.10	
Draw Cost - Judges Fees	05-0013	394,714.38	
Draw Cost - Tamil Translator	05-0014	84,240.94	
Production Charges - Press	05-0026	10,000.00	
Commission	05-0030	6,798,623.00	
Dealer Commission	05-0033	102,191,745.00	
SUPER BALL	5		
Draw cost - TV Airtime	05-0001	90,395,000.00	
Draw cost - Production	05-0002	17,900,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	9,441,000.00	
Draw cost - Radio Production	05-0004	20,400.00	
Results Announcement	05-0005	12,000.00	
Recording Charges	05-0006	6,000.00	
Press Results	05-0008	1,644,482.25	
Draw Cost - Compers pmts	05-0010	3,778,000.00	
Draw Cost - Staff Draw Allowances	05-0011	10,728,590.53	
Draw Cost - Judges Fees	05-0013	1,679,143.18	
Draw Cost - Tamil Translator	05-0014	351,026.30	
Media Advertising -TV	05-0021	2,400,000.00	
Media Advertising - Radio	05-0022	1,300,000.00	
Media Advertising - Press	05-0023	241,232.00	
Production Charges - TV	05-0024	285,000.00	
Production Charges - Radio	05-0025	90,000.00	
Production Charges - Press	05-0026	80,500.00	
Brand Special Promotions	05-0029	78,817.50	
Commission	05-0030	51,709,978.00	
Dealer Commission	05-0033	777,286,545.00	
KAPRUKA	5		
Draw cost - TV Airtime	05-0001	71,600,000.00	
Draw cost - Production	05-0002	17,900,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	8,605,705.00	
Draw cost - Radio Production	05-0004	15,300.00	
Results Announcement	05-0005	12,000.00	
Recording Charges	05-0006	6,000.00	
Press Results	05-0008	2,095,105.50	
Draw Cost - Compers pmts	05-0010	3,532,050.00	
Draw Cost - Staff Draw Allowances	05-0011	10,728,590.53	
Draw Cost - Judges Fees	05-0013	1,679,143.18	
Draw Cost - Tamil Translator	05-0014	351,026.30	
Production Charges - TV	05-0024	180,000.00	
Production Charges - Press	05-0026	29,000.00	
Jackpot Update	05-0027	19,544,000.00	
Brand Special Promotions	05-0029	26,059.00	
Commission	05-0030	141,189,025.50	
Dealer Commission	05-0033	2,122,447,372.50	
ADA KOTIPATHI	5		
Draw cost - TV Airtime	05-0001	80,735,000.00	
Draw cost - Production	05-0002	17,900,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	9,010,900.00	
Draw cost - Radio Production	05-0004	20,400.00	
Results Announcement	05-0005	12,000.00	
Recording Charges	05-0006	6,000.00	
Press Results	05-0008	1,396,737.00	
Draw Cost - Compers pmts	05-0010	3,916,000.00	
Draw Cost - Staff Draw Allowances	05-0011	10,728,590.52	
Draw Cost - Judges Fees	05-0013	1,679,143.18	
Draw Cost - Tamil Translator	05-0014	351,026.30	
Brand Special Promotions	05-0029	9,499.00	
Commission	05-0030	68,759,014.50	
Dealer Commission	05-0033	1,033,714,605.00	

SASIRI	5		
Draw cost - TV Airtime	05-0001	54,800,000.00	
Draw cost - Production	05-0002	13,700,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	4,258,345.00	
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	1,069,011.00	
Draw Cost - Staff Draw Allowances	05-0011	8,232,011.46	
Draw Cost - Judges Fees	05-0013	1,288,928.80	
Draw Cost - Tamil Translator	05-0014	266,785.40	
Production Charges - TV	05-0024	51,000.00	
Production Charges - Press	05-0026	17,500.00	
Commission	05-0030	21,218,356.00	
Dealer Commission	05-0033	318,758,640.00	
SUPIRI DHANA SAMPATHA	5		
Draw cost - TV Airtime	05-0001	80,735,000.00	
Draw cost - Production	05-0002	17,900,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	9,010,900.00	
Draw cost - Radio Production	05-0004	20,400.00	
Results Announcement	05-0005	12,000.00	
Recording Charges	05-0006	6,000.00	
Press Results	05-0008	1,921,488.25	
Draw Cost - Compers pmts	05-0010	3,822,100.00	
Draw Cost - Staff Draw Allowances	05-0011	10,728,590.53	
Draw Cost - Judges Fees	05-0013	1,679,140.92	
Draw Cost - Tamil Translator	05-0014	351,026.30	
Media Advertising -TV	05-0021	2,566,629.01	
Media Advertising - Radio	05-0022	5,072,037.85	
Media Advertising - Press	05-0023	1,985,417.39	
Production Charges - TV	05-0024	2,697,466.00	
Production Charges - Radio	05-0025	159,426.96	
Production Charges - Press	05-0026	396,252.88	
Brand Special Promotions	05-0029	3,695,042.70	
Commission	05-0030	31,216,199.00	
Dealer Commission	05-0033	469,112,130.00	
JAYA SAMPATHA	5		
Draw cost - TV Airtime	05-0001	29,040,000.00	
Draw cost - Production	05-0002	12,100,000.00	
Draw cost - Radio Simulcast / Radio Airtime	05-0003	5,360,300.00	
Press Results	05-0008	1,117,779.75	
Draw Cost - Staff Draw Allowances	05-0011	7,091,270.27	
Draw Cost - Judges Fees	05-0013	1,093,500.00	
Draw Cost - Tamil Translator	05-0014	227,812.50	
Media Advertising -TV	05-0021	7,100,000.00	
Media Advertising - Radio	05-0022	3,000,000.00	
Production Charges - TV	05-0024	190,852.50	
Production Charges - Radio	05-0025	129,852.50	
Production Charges - Press	05-0026	71,240.00	
Brand Special Promotions	05-0029	11,991,980.00	
Commission	05-0030	30,131,934.00	
Dealer Commission	05-0033	452,962,920.00	
INSTANT 10/-	6		
Dealer Commission	06-0031	53,100.00	
INSTANT 20/-	7		
Artwork Charges	07-0010	60,000.00	
Commission	07-0030	441,640.00	
Dealer Commission	07-0031	9,170,625.00	

INSTANT 50/-	8		
Commission	08-0030	623,873.75	
Dealer Commission	08-0031	11,031,562.50	
INSTANT 40/-	9		
Artwork Charges	09-0010	30,000.00	
Commission	09-0030	3,625,475.00	
Dealer Commission	09-0031	56,799,375.00	
MARKETING RELATED EXPENSES	16		
Souvenirs & Banners	16-0007	620,000.00	
CORPORATE	17		
Corporate - Advertising	17-0001	15,320,436.09	
E - Lottery APP-Online Lottery	17-0002	517,060.50	
Outdoor Advertising	17-0003	3,488,620.00	
SELLING & DISTRIBUTION EXPENSES	18		
Dealer /Sales Assistance Welfare	18-0001	37,963,532.00	
Regional Meetings	18-0002	31,120,823.75	
Dealer / Assistant Funeral Assistance	18-0003	474,667.00	
Outlet Manufacturing & Branding	18-0004	2,602,201.60	
Fabricating New Outlet	18-0005	21,428,190.00	
Lottery Shop	18-0007	1,108,543.00	
Depreciation - Branded Stalls	18-0008	73,929.60	
Depreciation - Machinery	18-0009	30,983,337.47	
Other Selling & Distribution (Scanning)	18-0010	11,901,050.15	
Food & Lodging - Sales Promotion	18-0013	26,100.00	
Food & Lodging - Regional Meeting	18-0015	873,352.00	
Vehicle Branding	18-0016	281,670.00	
Field Visit Allowance - Food	18-0017	80,650.00	
Fuel for ASPO	18-0027	2,754,235.28	
Fuel for Regional Meeting	18-0030	675,695.22	
Fuel for Field Visit	18-0032	166,705.00	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036IN	610,231.25	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036SF	3,174,080.00	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036SB	3,759,600.00	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036KP	4,789,610.00	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036SDS	2,861,650.00	
Dealer & Distributor Mortivation Cost - Free Book / Incentive (Tgt Base)	18-0036JS	39,727,470.00	
Territory Managers & ASPO Incentive (Tgt Base & Promotion)	18-0037KP	418,453.80	
Territory Managers & ASPO Incentive (Tgt Base & Promotion)	18-0037SSD	255,264.00	
Dealer & Distributor Mortivation - Incentive (Winning Ticket)	18-0038	4,772,462.50	
Promotional Items (Agent /Sales Assistant)	18-0039	17,793,444.58	
Vehicle Maintenance ASPO Motor Bike	18-0041	1,532,303.82	
Vehicle Maintenance MKT Operations	18-0042	6,372,566.35	
Territory Managers Field Visit Allowance	18-0043	8,723,946.50	
Outdoor Events / Annual Promotions Calender	18-0049	493,554.00	
Insurance Premium - Ticket	18-0054	27,102.78	
Drivers Mobile Van Daily Allowance	18-0055	921,000.00	
Outlet Distribution Charges	18-0058	5,487,990.00	
Ticket Transport Charges	18-0059	27,285,619.77	
ASPO & TM Lodging	18-0061	726,850.00	
Draw Machine Maintenance	18-0071	2,417,411.07	
Insurance Premium - Operation Vehicle	18-0072	6,442.15	
OTHER DIRECT EXPENSES	19		
Ticket Printing - Instant (10/-)(Z)	19-0015IN	29,713.09	
Ticket Printing - Instant (20/-)(Y)	19-0015IN	4,813,051.19	
Ticket Printing - Instant (50/-)(X)	19-0015IN	3,907,644.20	
Ticket Printing - Instant (40/-)(W)	19-0015IN	19,377,806.19	
Ticket Printing - Shanida	19-0015SF	111,626,840.91	

Ticket Printing - Lagna Wasana	19-0015LW	167,333,833.00	
Ticket Printing - Jayoda	19-0015JY	18,423,555.00	
Ticket Printing - Super Ball	19-0015SB	95,095,502.50	
Ticket Printing - Kapruka	19-0015KP	215,696,162.00	
Ticket Printing - Ada Kotipathi	19-0015AK	123,775,433.00	
Ticket Printing - Sasiri	19-0015SR	48,983,489.26	
Ticket Printing - Supiri Dhana Sampatha	19-0015SDS	54,188,623.79	
Ticket Printing - Jaya Sampatha	19-0015JS	30,452,415.00	
Ticket Books Return - Shanida	19-0040SF	2,290,800.00	
Ticket Books Return - Lagna Wasana	19-0040LW	3,921,600.00	
Ticket Books Return - Super Ball	19-0040SB	2,178,400.00	
Ticket Books Return - Kapruka	19-0040KP	7,942,800.00	
Ticket Books Return - Ada Koatipathi	19-0040AK	2,757,600.00	
Ticket Books Return - Sasiri	19-0040SR	1,099,200.00	
Ticket Books Return - Supiri Dhana Sampatha	19-0040SDS	1,462,800.00	
Ticket Books Return - Jaya Sampatha	19-0040JS	1,339,200.00	
INSTANT PRIZES	24		
Prize Expenses-Instant Low Tier	24-001(Z)	150,350.00	
Prize Expenses-Instant Low Tier	24-001(Y)	22,574,050.00	
Prize Expenses-Instant Low Tier	24-001(X)	29,614,700.00	
Prize Expenses-Instant Low Tier	24-001(W)	145,923,500.00	
100,000/-IN	24-0008	1,900,000.00	
25,000/-IN	24-0010	350,000.00	
SHANIDA PRIZES	25		
Prize Expenses-SF	25-0001	2,369,936,687.49	
Special Prize Expenses-SF	25-0002	61,395,000.00	
LAGNA WASANA PRIZES	26		
Prize Expenses-LW	26-0001	4,902,632,895.86	
Special Prize Expenses-LW	26-0002	40,393,960.00	
JAYODA PRIZES	27		
Prize Expenses-JY	27-0001	270,113,220.39	
SUPER BALL PRIZES	30		
Prize Expenses-SB	30-0001	2,018,165,204.96	
Special Prize Expenses-SB	30-0002	63,750,000.00	
KAPRUKA PRIZES	34		
Prize Expenses-KP	34-0001	5,625,900,502.04	
Special Prize Expenses-KP	34-0002	5,068,056.32	
ADA KOTIPATHI	37		
Prize Expenses - AK	37-0001	2,676,631,683.88	
Special Prize Expenses-AK	37-0002	58,200,000.00	
SASIRI	38		
Prize Expenses - SR	38-001	837,272,694.40	
SUPIRI DHANA SAMPATHA	41		
Prize Expenses - SDS	41-001	1,292,747,933.71	
Special Prize Expenses-SDS	41-002	42,844,000.00	
JAYA SAMPATHA	42		
Prize Expenses - JS	42-001	1,389,086,288.00	
Special Prize Expenses-JS	42-002	1,420,000.00	
SHARE HOLDERS FUND	100		
President's Fund	100-001		2,200,000.00

Ministry of Trade & Shipping	100-002		2,200,000.00
Prize Reserve A/C	100-005		442,912,272.93
Revaluation Surplus	100-009		2,267,659,447.16
INCOME	102		
Ticket Sales-Instant (10/-)(Z)	102-001		354,000.00
Ticket Sales-Instant (20/-)(Y)	102-001		48,910,000.00
Ticket Sales-Instant (50/-)(X)	102-001		58,835,000.00
Ticket Sales-Instant (40/-)(W)	102-001		302,930,000.00
Ticket Sales- Shanida	102-002		4,751,991,840.00
Ticket Sales-Lagna Wasana	102-003		9,495,950,440.00
Ticket Sales-Jayoda	102-004		545,022,640.00
Ticket Sales-Super Ball	102-007		4,147,706,640.00
Ticket Sales-Kapruka	102-010		11,327,662,120.00
Ticket Sales-Ada Kotipathi	102-0013		5,515,902,160.00
Ticket Sales - Sasiri	102-014		1,701,145,280.00
Ticket Sales - Supiri Dhana Samapatha	102-0017		2,503,394,160.00
Ticket Sales - Jaya Sampatha	102-018		2,417,141,440.00
Prize Writeback	102-0050		790,092,800.00
Sweep Account Interest	102-051		14,814,548.52
BOC Repo Interest	102-052		3,768,440.94
Registration Fees	102-053		32,000.00
Staff Loan Interest	102-055		2,843,854.59
Miscellaneous Receipt	102-056		296,473.60
Investment interest income	102-057		168,180,063.89
Non Refundable Deposit	102-058		2,030,186.00
Fine	102-059		826,789.75
7 Day Call Interest Income	102-060		21,199,598.54
Ticket Destroy Income	102-061		2,128,532.64
Disposal Items	102-063		15,816.00
Rent Income from Bus	102-064		916,290.00
Other Comprehensive Income	102-0068	17,772,815.25	
Expenses Writeback	102-070		8,321,693.96
Interest income CEB Deposit	102-0071		132,882.96
Provision writeback	102-0072		2,250,721.80
Profit on Sale of Office Equipment	102-077	57,930.20	
Profit On Sale Computers & Accessories	102-0079	176,696.62	
Profit on Sale of Furniture & Fittings	102-080	99,953.39	
Over Six Month Cheques Writeback	102-081A		257,315.50
Profit on Sale of Mobile Phone	102-0083	9,433.13	
Distributor Deduction for Outstanding	102-090A		5,218,315.13
Distributor Deduction for Over Return 10%	102-090B		2,904.00
Distributor Deductin for Commission	102-090E		1,687,144.10
Distributor Deduction for Over Return 5%	102-090F		4,953,744.95
Distributor Deduction for un Received Return Book Value	102-090G		1,065,545.00
Total		50,791,061,581.58	50,791,061,581.58