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புத்தசாசனம் கலாசாரம் மற்றும் மத அலுவல்கள் அமைச்சு
Ministry of Buddhasasana Cultural and Religious Affairs



Annual Performance Report 2023



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டவர் மண்டப அரங்க மன்றம்
Tower Hall Theatre
Foundation



Contents

Chapter 01 - Institutional Profile/ Performance Summary

1.1 Introduction	176-177
1.2 The Vision, Mission and Objectives of the Institution	178
1.3 Major Tasks	179
1.4 Organizational Chart	180
1.5 Main Divisions functioning under the Tower Hall Theater Foundation.....	181

Chapter 02- Progress and Forward Vision..... 182-205

Chapter 03 - Entire Financial Performance of the Year

3.1 Statement of Financial Performance	206
3.2 Statement of Financial Position	207-209
3.3 Cash Flow Statement.....	209-211
3.4 Notes to the Account Statements	212-233
3.5 Income Collection Performance	233
3.6 Performance of using allocated provisions.....	234
3.7 Provision granted to institution as per F.R 208	234
3.8 Performance of reporting non-financial assets	234
3.9 Auditor General's Report	235-241

Chapter 04–Performance Indicators

4.1 Performance Indicators	242-243
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Chapter 05 - Performance in achieving Sustainable Development Goals (SDGs)

5.1 Relevant Sustainable Development Goals identified	244-246
5.2 Gains and challenges in achieving the Sustainable Development Goals	246-247

Chapter 06 –Human Resource Profile

6.1 Cadre Management	248-250
6.2 Way of influence of the human resource shortage or surplus on the performance of the institution.....	250-251
6.3 Human Resource Development	251-252

Chapter 07 –Compliance Report..... 253-259

Chapter 01

Institutional Profile/ Performance Summary

1.1 Introduction

Introduction

The Tower Hall Theatre Foundation was established by the Parliament Act No. 01 of 1978 with the main objectives of encouraging and promoting national dance activities, conducting research on the performing arts including drama, dance and music as well as utilizing the Tower Theatre as a national theatre. Further, it is an institution established to accomplish five objectives.

It is governed by a Board of Trustees comprising with fifteen members chaired by the Prime Minister of the Democratic Socialist Republic of Sri Lanka.

The Tower Hall Theatre Foundation implemented a number of programs throughout the year 2023.

- ❖ An NVQ course in Acting was started for the first time in Sri Lanka with the approval of the Secondary and Tertiary Education Commission and with the support of NITA. This course was designed giving access to present artists in the Sri Lankan stage drama, cinema and teledrama industry, as well as any citizen who is with an interest in it.

The aim of this course is to produce the professional artists required for the Sri Lankan acting industry and the arrangements are made to initially offer an NVQ 4 certificate recognized in any country in the world, and this is to be developed to NVQ 5, 6, 7 in the future.

- ❖ 65 students were enlisted to the Sinhala medium course in the Tower Drama School this year, and 60 students were enlisted to the Tamil medium course started in Jaffna.

Accordingly, 125 new trainees were able to be admitted to the Sri Lankan performing arts industry from Sinhala and Tamil mediums. Moreover, 45 students who completed SLQF Levels 3 and 4 were awarded the Higher Diploma course and all of them were referred to the Open University.

- ❖ With the aim of attracting audiences to the theater halls owned by the foundation and strengthening the economy of the artists, the Tower Drama Festival; *Apekshawe Wedika Mangalyaya*, was held, and 39 plays were screened therein. More than 15,000 audiences participated the event.

Also, the “*Apekshawe Wedika Mangalyaya*” Tamil Drama Festival was held with great splendor at Jaffna Union College, and 10 Tamil dramas were performed therein. An audience of over 8,000 people watched the dramas.

- ❖ Further, the book "Lionel Gunathilaka's approach to the Noorthi Music of Sri Lanka" written by Ms. Chandi Suddathchari, about the contribution made by Kalabhushan Lionel Gunathilaka; a gifted musician who has done a great service for the advancement of local theatrical art by joining hands with the Tower Hall Theater Foundation for twenty six years.

Simultaneously with the above task, the directory of Tower Dramatists was launched.

- ❖ With the aim of preserving and enjoying the drama and popular songs of Noorthi, Nadagam, Theater and Gramophone eras in today's society, 04 programs were implemented in the *Tower Prabhashwara Concert*, which was designed targeting school students, teachers and the general public, and more than 6000 school students, teachers and the general public participated in those programs and enjoyed the creations.

Further, two Tower Ranga Yathra programs, designed to provide knowledge, understanding and enjoyment of the historical evolution of Sri Lankan drama and performing arts to the school students and teachers, were implemented, and more than 1,500 audiences participated the events.

- ❖ The All Island School Drama Competition, jointly implemented by the Ministry of Education with the aim of attracting school students to the field of drama and performing arts, was held covering 09 provinces and all provincial level competitions were concluded as well as the national competition was held, and the prize giving and awarding ceremony was held at the Elphinstone Theatre.

A total of 118 awards were presented to the winners at this awarding ceremony. The certificates, cash prizes, awards were given to the winners and a set of books for the school libraries of each of the 38 schools that represented the national competition was also presented on this day. The financial support for this awarding ceremony was also gained from the private sector.

- ❖ Forty-four (44) tower artists who have significantly contributed to the field of stage drama were awarded with cash prizes worth Rs. 10,000.00 each on the occasion of the Sinhala and Hindu New Year, and the living allowance which is given to protect the elderly artists; the main objective of the Tower Hall Theatre Foundation, was also continued to be provided this year as well.

Further, the annual pilgrimage organized for elderly artists was done under the patronage of the Diyawadana Nilame; Nilanga Jela Bandara of the Sri Dalada Maligawa.

A YOUTUBE channel was also started for the publicity and promotion of the Tower Hall Theatre Foundation.

- ❖ The income of three theatres; Tower, Elphinstone and Rukmani Devi, could be successfully increased during this year. The advice and supervision of the staff including the Hon. Minister and Secretary of the Ministry were useful to succeed all the activities.

1.2 The Vision, Mission and Objectives of the Institution

Vision

“To be a Pioneer Institution of South Asia in creating a qualitative culture Dramas and Theatrical Arts”

Mission

To protect traditions of performing arts including drama, to direct the community who are interested in the field including creative professionals, towards new creations and research, and to pave the way for the creation of a quality performing arts culture, including drama, by upgrading the relevant infrastructure.

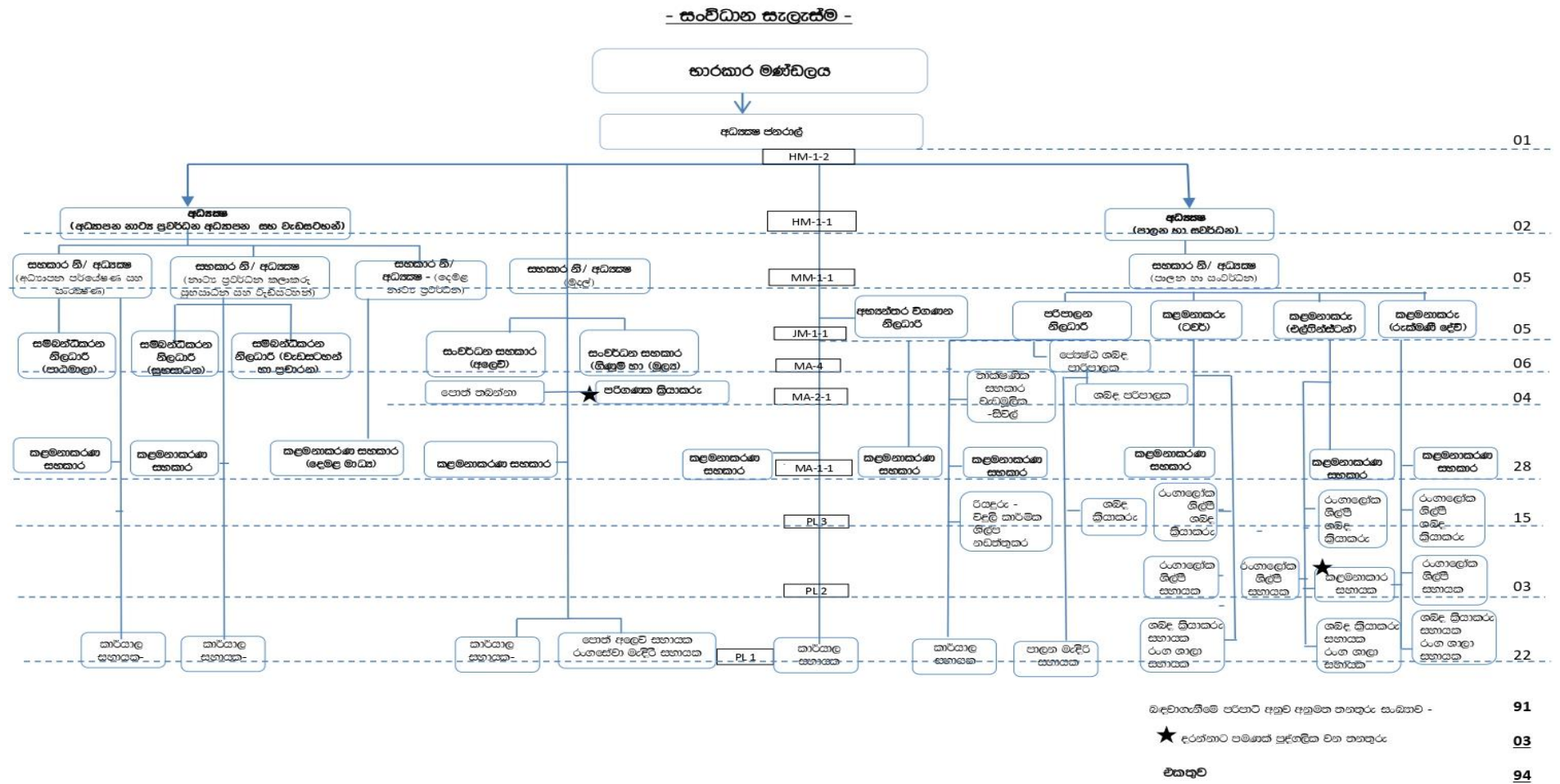
Aims and Objectives

- ❖ To encourage and promote National Theatrical activities
- ❖ To develop and improve the knowledge, understanding and use of the theatre.
- ❖ To provide financial assistance to Theatre Artists and Craftsmen and to assist in the training of drama artists.
- ❖ To produce operas, dances, dramas and musical programs and to carry out experiments on those aspects and play those.
- ❖ To restore, preserve, maintain and utilize the Tower Hall Theatre as a National Monument in order to secure the above objectives and aims and for such other purposes as the Board may consider fit, so that the Theatre shall not be used for biased political purposes.

1.3 Major Tasks

1. Encourage and promote National Theatrical activities.
2. Develop and improve the knowledge, understanding and use of the theatre.
3. Provide financial assistance to Theatre Artists and Craftsmen and assist in the training of drama artists.
4. Produce operas, dances and musical programs, carry out experiments on those aspects and play those.
5. Restore, preserve, maintain and utilize the Tower Hall Theatre as a National Monument.

1.4. Organization Chart



1.5 Main Divisions functioning under the Tower Hall Theater Foundation

- 1.4.1 Administration and Development Division
- 1.4.2 Finance Division
- 1.4.3 Drama Promotion, Artist Welfare and Programs Division
- 1.4.4 Tamil Drama Promotion Division
- 1.4.5 Education Research and Conservation Division
- 1.4.6 Tower Hall Theatre - Maradana
- 1.4.7 Elphinstone Theatre–Maradana
- 1.4.8 Rukmani Devi Theatrical Center–Negombo
- 1.4.9 Sound Studio–Colombo 07
- 1.4.10 Drama and Theatre School (Sinhala Medium) – Colombo
- 1.4.11 Drama and Theatre School (Tamil Medium) –Jaffna

Chapter 02

Progress and Forward Vision

Apekshawe Wedika Mangalyaya “Tower Drama Festival - 2023”

Apekshawe Wedika Mangalyaya “Tower Drama Festival - 2023” hosted by Tower Hall Theatre Foundation was held from 09 to 24 January on 3.30pm and 6.30pm at Maradana Tower and Elphinstone Theatres.

2023 ජනවාරි		2023 ජනවාරි	
9	සිත්පතාර කවිතාව	9	මහත්මාගාන්ධිගෙන් වි.කොමි
10	මාරක ලිඳේ සවිතරියන්	10	මිනම්න අනුක්‍රම
11	Love and Lockdown	11	සහ වෙද භූරු ගෙවි කමිහරු
12	භූරු කැරව	12	පිරිමියන්ගෙන් සැමිතිල්ලන්
13	සිල්වෙත්ටර් ආයමින්	13	සාරාවා සවිත් වදි
14	මනේ මේස	14	මිතුමාගේ ආදර
15	අපගේ සනුකු රට	15	රිමිස්
16	Mono Night	16	මිනම්මලා මිනිස්සුවත්
17	ප්‍රතිපත්ති	17	අහිම මල්
18	කුමාරිණි	18	Missing
19	ප්‍රාණවි ආලෝක සහති	19	ප්‍රේම මරණ සහ රිමිස්මිණි
20	මෙහිමි හෙදර 2	20	ප්‍රේමයේ නගරය
22	දෙවියන්ගේ දරුවා	22	රිමිස්
23	මිනම් මැදුණු මිනිසු	23	ප්‍රේම මරණ සහ රිමිස්මිණි
24	මනරේන් අයින්	24	සත්පති මල

2023 ජනවාරි 9 සිට 24 දක්වා
ටවර් සහ එල්ෆින්ස්ටන් රංගනාලයන්හිදී.

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දිවයින The Island

25 long plays, 12 short plays and 02 children's plays were performed at the Tower Drama Festival, which was implemented with the objective of vitalizing the art of stage drama and to gather the drama fans around the theatres.

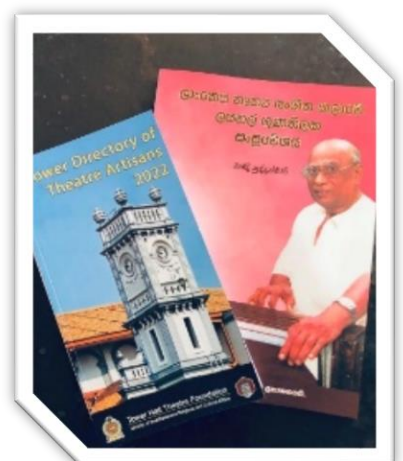
The opening day ceremony of this was held under the chairmanship of the Hon. Minister of Buddhasasana, Religious and Cultural Affairs; Mr. Vidura Wickramanayake.





Launching the Book “Lionel Gunathilaka's Contribution to Noorthi and Gramophone Music” and launching the directory of Tower Dramatists in parallel to that event.

The festival of launching the book "Lionel Gunathilaka's approach to the Noorthi Music of Sri Lanka" written by Ms. Chandi Suddathchari, about the contribution made by Kalabhushana Lionel Gunathilaka; a gifted musician who has done a great service for the advancement of local theatrical art by joining hands with the Tower Hall Theatre Foundation for twenty six years was held on 17.02.2023 at Sawsiripaya Auditorium



Veteran lyricist; Mr. Sunil Sarath Perera gave a special lecture on the contribution of Lionel Gunathilake to the Sri Lankan Dancing and Music, and concurrently, the directory of Tower Dramatists produced by the Tower Hall Theatre Foundation was also launched.

Making the event colourful, Saraswathi Abhinandana was performed by the Sarasvipaya students in Jayasankha Ranga Foundation of Natya Bhushana, Natya Kala Chudamani Mr. Sri

Jayatha Karunasekera, and students of Tower School of Drama and Theatre also presented an item of dancing.

Minister of Buddhasasana, Religious and Cultural Affairs, Hon. Vidura Wickramanayake, Director General of Tower Hall Theatre Foundation, Dr. D.M.S. Mr. Dissanayake, many artists and writers participated for this occasion.

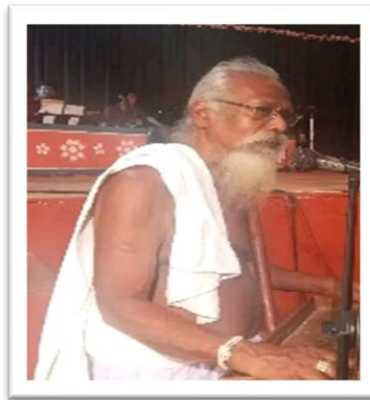


Tower Prabhashwara Concert – Second Staging



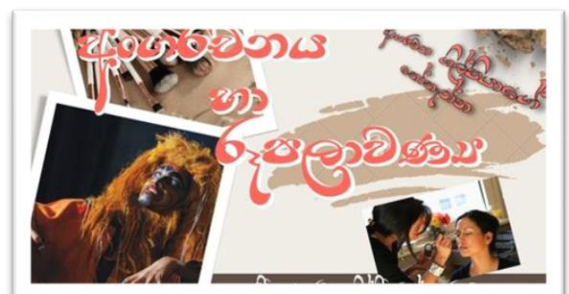
"Tower Prabhashwara" concert; the modern arrival of the Tower era and the fresh performance experience included with Noorthi, Nadagam, Teeter scenes and Gramophone songs, which became more popular in the Tower Hall era, which is known as the most unique era of Noorti was held on March 07, 2023 at the main hall of Mahaoya Kappetipola Maha Vidyalaya in Rambakanoya Mahaweli Zone under the patronage of Uruwarige Vannila Eththo in order to develop the entertainment of the Sri Lankan people and to encourage the creators and make them engaged in creating again and again

The tribal people of Mahaoya and Pollebedda, the residents of Mahaoya, students and teachers of Mahaoya Kappetipola Maha Vidyalaya, Mr. Thilakarathna; residential Business Manager of Rambakanoya Mahaweli Zone, Public Officers of Mahaoya Zone, the officers of Sri Lanka Mahaweli Authority in Rambakanoya Zone and the Director General of Tower Hall Theater Foundation; Dr. D.M.S. Mr. Dissanayake also participated for this occasion.



Initiating Tower Hall Theatre Foundation YouTube Channel

02 You Tube Channels called Tower Hal Theatre Foundation YouTube Channel were started on 09.03.2023.



New Year Gift Awarding for Artists

The New Year gift awarding for the aged Tower artists who have made a unique contribution to the industry of stage drama by displaying their talents on the Tower stage for many years was held on 11 April 2023 at Savsiripaya Premises located at Wijerama Mawatha, Colombo 07.

Awarding New Year gifts to Artists for Sinhala and Hindu New Year is annually conducted by the Tower Hall Theatre Foundation. The Gifts worth Rs.10,000/- each were awarded this time to 44 tower artists who received allowances.

Minister of Buddhasasana, Religious and Cultural Affairs, Hon. Vidura Wickramanayake, Additional Secretary (Development) of Heritage Division of the said Ministry; Ms. Nishanthi Jayasinghe and Director General of Tower Hall Theatre Foundation; Dr. (Mr.) D.M.S. Dissanayake participated for this occasion.



Initiating the NVQ course in Acting

An NVQ course in Acting was started by the Tower Hall Theatre Foundation in accordance with the regulations of the Tertiary and Vocational Education Commission with the aim of providing practical professional skills required for stage drama, tele-drama and film acting and so that those who are interested in acting and who are already engaged in the acting industry can participate.

The educational qualification is not required to follow the course, and the entire course is conducted through practical activities.

Tower Hall Theatre has provided the opportunity for anyone interested in acting to join this. Practical lectures related to the course were started from 22 April 2023.

The inauguration of this program was held on 08 April 2023 at the head office of the Tower Hall Theatre Foundation located in Savsiripaya, and the Veteran Dramatist; Prof. Mangala Senanayake, lecturer of the University of Sri Jayawardenepura; Mr. Senesh Bandara Dissanayake, Veteran Actor; Wilson Gunaratne, Veteran Actor and the member of the Trustee Board of the Tower Hall Theatre Foundation; Mr. Palitha Silva, Veteran Actor; Mr. Shriantha Mendis and Veteran Dramatist; Mr. Jerome de Silva participated in this event.



Tower Prabhashwara Concert – Third Staging

The third staging of "Tower Prabhashwara" concert; the modern arrival of the Tower era and the fresh performance experience included with Noorthi, Nadagam, Teeter scenes and Gramophone songs, which became more popular in the Tower Hall era, which is known as the most unique era of Noorti was held on 06 May 2023 at Sri Rathnasiri Piriven Temple, Kebellewala, Chilaw in order to develop the entertainment of the Sri Lankan people and to encourage the creators and make them engaged in creating again and again.



Tower Buddhist Carols (Bodu Bathi Gee) Concert

A "Bodu Bathi Gee Concert" for Buddha Rashmi National Vesak festival organized by Gangarama Temple, President's Office and Prime Minister's Office in view of the Buddha Year 2567 Sambudhu Themangula was held at 9.30 p.m on 07 May 2023 at the open-air stage (Bach) located in the middle of Beira Lake with the participation of many singers who illuminated the tower stage.



Tower Prabhashwara Concert – Forth Staging

The third staging of "Tower Prabhashwara" concert; the modern arrival of the Tower era and the fresh performance experience included with Noorthi, Nadagam, Teeter scenes and Gramophone songs, which became more popular in the Tower Hall era, which is known as the most unique era of Noorti was held on 07 June 2023 near Ingiriya Bus Stand at



Ingiriya Poson Zone under the guidance of the Minister of Buddhasasana, Religious and Cultural Affairs with the participation of many popular singers in order to develop the entertainment of the Sri Lankan people and to encourage the creators and make them engaged in creating again and again.

All Island School Drama Competition (Sinhala and Tamil) -2022/2023 Judging the Provincial Round Competition

In respect of All Island School Drama Competition - 2022/2023, the judging of Central, Eastern and North Central Provincial Competition was held on 01, 02 and 03 July 2023, Uva and Southern Provincial Competition on 08, 09 and 10 July, and the judging of Western, North Western and Sabaragamuwa Provincial Competition was held on 22 and 23 July and Tamil medium judging was held on 29, 30, 31 July and 01 and 02 August at the respective schools.





Veteran Dramatist Mr. Nimal Jayasinghe, Veteran Make-Up Artists Mr. Jayantha Ranawaka and Veteran Musician Mr. Santha Senarath Yapa participated as the members of the Judge Panel for Sinhala medium section, and Veteran Dramatist Mr. Munyandi Kalidas, Veteran Musician Mr. Suradi Prabha and Veteran Dramatist Mr. Shanmuga Sharma Jayaprakash participated for the Tamil medium section.

All Island School Drama Competition (Sinhala and Tamil) - 2022/ 2023
Two-day Residential Training Workshop

A two-day residential training workshop was held at the Weyangoda National Cultural Training Center on 04 and 05 September 2023 for the Drama Directors of the 39 dramas and the music directors of the Noorthi stage drama section who were qualified for the final round of the All Island School Drama Competition 2022/2023.



In this event, they were given practical training covering the areas of drama direction, script writing, drama music, make-ups, stage background design and acting in order to present a quality play.

All Island School Drama Competition (Sinhala and Tamil) - 2022/ 2023

10 short plays qualified for the final round of the All Island School Drama Competition were staged at Maradana Tower Theatre on 25 September 2023, and 09 Noorthi drama scenes on 26 September 2023, 09 out of 10 long plays on 27 and 28 September 2023, 10 short plays in Tamil medium were also staged on 29 September 2023 at Maradana Tower Theatre.

Herein, 04 teams of judges consisting of 05 members for each drama section participated in judging the competition

[illegible]

Organizing a Pilgrimage for Artists

The annual pilgrimage; organized by the Tower Hall Theatre Foundation for the aged artists, was done on 20 October 2023 with the sponsorship from Mr. Nilanga Dela Bandara; Diyawadana Nilame of Dalaga Maligawa, and Central Province Governor Mr. Lalith U. Gamage.

They had the opportunity to make offerings for Dalada Maligawa in Kandy, and then they also had the opportunity to sip the tea cups offered by the Media Unit of Dalada Maligawa.

A concert was able to be held; with the participation of the artists who participated in this pilgrimage, at the official residence of the Central Provincial Governor, and they were able to have a lunch therein. Mr. Anuruddha Bandara, Commissioner of Buddhist Affairs of Central Province, also joined this occasion.



Veteran actor; Wijeratne Warakagoda who dedicated his life for the art exhibiting talents in acting and singing on the stage and received the presidential award, Sadun Wijesiri, Jeevan Hadunneththi, Daya Wayaman, Prasanna Fonseka, Udeni Chandrasiri, Chithra Warakagoda, Ratna Sumanapala, Kusum Selani Perera, Kumari Perera, Ranjani Perera, Kumari Attanayaka, Lalani Somasiri, Veteran Musician Ranjith Yapa de Alwis and the staff including the officers of the Drama Promotion, Artist Welfare and Program Division of Tower Hall Theater Foundation also joined the occasion.

Tower Prabhashwara Concert – Fifth Staging

In conjunction with the "*Sandalak Sahitha Soba*" Art Festival organized by the Art Section of Sandalanka National School, the fifth staging of Tower Prabhashwara concert; the modern arrival of the Tower era and the fresh performance experience included with Noorthi, Nadagam, Teeter scenes and Gramophone songs, which became more popular in the Tower Hall era, which is known as the most unique era of Noorti was held on 24 November 2023 at Sandalanka National School with a large number of school children.

A large number of children from 08 schools around Sandalankawa National School participated to watch this event which was attended by many popular actors and singers; who are being loved by the people, including Prasannajith Abeysuriya, Sandun Wijesiri, Sudath Samarasinghe, Ratna Lalani Jayakodi, Kanchanamala Mahavithana, Farni Roshini, Jeevan Hadunnetthi, Ruwan Danansuriya, Pathum Danansuriya, Ivanka Peiris, W.Nimal Jayasinghe and Chaminda Medagedara



Achievements

All Island School Drama Competition (Sinhala and Tamil) - 2022/ 2023 Prize and Awards Ceremony

ceremony of the All Island School Drama Competition 2023; organized jointly by the Tower Hall Theater Foundation and the Ministry of Education for the advancement of Noorthi and for the betterment of short and long dramas with the aim of producing intelligent citizens full of creative taste, was held on 28 December 2023 at Maradana Elphinstone Theatre.

The total number of awards presented to the winners of this competition held under the sections of the Noorthi Drama Scenes, Short Drama, Long Drama and Tamil Medium Short Drama is 118.

The certificates, cash prizes and awards were given for the winners



and the book sets were also given for the use of the libraries of each 38 schools that represented the national competition.

For this award ceremony, a sponsorship of Rs.10 lakh was received from Nations Campus Institute, and all Special Appreciation Awards of the Jury were prepared by Deshmanya Dr. Durairasa Suresh, Chairman of Shankavi Films at a cost of over Rs. 02 lakhs.

Also, the sponsorship for the book sets given to 38 schools that represented the national competition was borne by Central Cultural Fund, National Archives Department, Department of Archeology, and the Secretary of the All Ceylon Hindu Congress; Mrs. Kailasapulaimma. Apart from this, they were also awarded with each set of publications of the Tower Hall Theater Foundation.

The items of dances to brighten up the 29th Prize and Award Ceremony of the All Island School Drama Competition was provided by Mihidu Central College of Agalawatta, Ramanathan Hindu College of Colombo, Borapola Central College of Ampara, Good Shepherd Convent of Kotahena and Ms. Selvarani's Art Institute.

In this award ceremony, Noorthi called *Sri Vikrama*, presented by Vidyarththa Vidyalaya of Kandy won the award and cash prize for the best production from the Noorthi drama scene category.

The best production in the short drama category was won by *Husma* drama presented by Kurunegala Royal International School, and the award and cash prize for the best production in



Tamil medium short drama category was given to *Muhankal* drama presented by Vavuniya Hindu College. Also, the cash prize for the best performance in long drama section in this award ceremony was awarded to *Kok Kok Kok Kokek* drama presented by Borapola Central College of Ampara.

Minister of Buddhasasana, Religious and Cultural Affairs Hon. Vidura Wickramanayake and a large number of artists including Veteran Actress Ms. Nadeeka Gunasekara, Veteran Actor Mr. Wilson Gunaratne, Veteran Actor Mr.

Palitha Silva, Professor S. Mounaguru and the members of the Judge Board, and Mr. Lionel Pintu; President of I.D.M. Nations Campus Institute, Deshmanya Dr. Durairasa Suresh; President of Sankavi Films Institute, Mrs. Mala Sabharatnam, Mrs. Kailasapulaimma; Secretary of All Ceylon Hindu Congress, Mr. Ruchira Weerakoon; Executive Officer of Charana T.V, Mr. Sendilvelavar, Editor of Thinakaran Newspaper and Sri Gajan, Editor of Weerakesari Newspaper participated for this award ceremony which was held with the participation of school children.

Also, a large number of officials including Mr. Varuna Alahakon; Director of the Aesthetics Education Branch of the Ministry of Education, Mr. Chandrasiri Bogamuwa; Member of the State



Drama Advisory Council, Dr. (Ms.) D.V.M. De Silva; Dean of the Open University of Sri Lanka, Mrs. K.A.D.R. Nishanthi Jayasinghe; Additional Secretary (Development) in the Ministry of Buddhasasana, Religious and Cultural Affairs, Mrs. S.G. Palliaguruge; Additional Secretary (Administration) of that Ministry, Mr. Somaratne Vidanapathirana; Secretary to the Ministry of Buddhasasana, Religious and Cultural Affairs, and Dr. (Mr.) D.M.S. Dissanayake; Director General of Tower Hall Theater Foundation also joined this occasion.

Sinhala Medium School of Drama and Performing Arts

This course is conducted on the basis of a Memorandum of Understanding (MoU) entered into with the Open University of Sri Lanka, and the students who obtain the two-year full-time Advanced Diploma in Drama and Performing Arts (SLQF 3) and (SLQF 4) are directed for the last two years of the Bachelor of Education (Drama and Performing Arts) degree course i.e. (SLQF 5) and (SLQF 6) conducted by the Department of Secondary and Tertiary Education in the Faculty of Education of the Open University of Sri Lanka.

Eligibility for Admission to the course:-

- (a) Must have passed 06 subjects of the G.C.E. (A/L) examination with 03 credit passes having credit pass for the subjects of Aesthetics and Sinhala and an ordinary pass for Mathematics (These qualifications should be presented in one certificate)
- (b) Passing the G.C.E (A/L) examination from any stream in one sitting.
- (c) The students who have studied Drama and Performing Art as a subject for G.C.E (A/L) will be considered to be prioritized when the students are selected for this course.
- (e) Must be unmarried not less than 18 years and not more than 25 years of age.

In the year 2023, the students of three academic years in the School of Drama did their education activities. That is, the Academic Years 2020/21, 2021/22, 2022/23

2020/21 – 44 Students

2021/22 - 47 Students

2022/23 - 65 Students

- ❖ The Notice of Examination related to the recruitment of new students for the academic year 2022/23 was published in the *Divaina* newspaper and Lankadeepa newspaper on Wednesday 11 January 2023.

08 February 2023 was set as the closing date of applications, and the 148 applicants who met the basic qualifications were called for the eligibility verification practical test from 28.03.2023 to 02.04.2023 and 66 students who scored the highest marks were selected for the course.

- ❖ Awarded Winning Professor Lionel Bentarage, Visiting Lecturer of the Drama School Mrs. Tharanga Kumari, Management Board Member Professor Anura Wickramasinghe and Mr. Shammugam Sharma Jayaprakash, Assistant Director (Tamil Drama Promotion) representing the Tower Hall Theater Foundation participated for the Interview Board. Accordingly, the opening ceremony for the enrollment of new students for the academic year 2022/23 was held at Savsiripaya Auditorium in June 2023 with the participation of

many distinguished guests including the Minister of Buddhasasana, Culture and Religious Affairs; Hon. Vidura Wickramanayake.

- ❖ The orientation activities for new students were conducted from 20 to 23 June 2023. Subsequently, study works of the first semester of the first academic year started with effect from 26 June 2023.
- ❖ During the Orientation Program, the officials of the Sri Lankan Police and the National Dangerous Drugs Control Board were involved and the students were made aware of the violence and accidents that often occur at present. Also, the actions were taken to have the presence of Dr. Ayomi Irugal Bandara; Coordinator of the Bachelor of Education (Drama and Performing Arts) Degree Course of the Open University, and Professor Anura Wickramasinghe; Member of the Management Board and to impart the necessary knowledge and understanding among the students. The students were also given practical knowledge by Veteran Actor Mr. Palitha Silva.



Conducting Lectures and Examinations

- 1 The lectures and written and practical tests in the first and second semesters of the second academic year of students (Academic Year 2020/21) were conducted (January - July)
- 2 The lectures and written and practical tests in the first and second semesters of the first academic year of students (Academic Year 2021/22) were conducted (March - December)
- 3 The first semester lectures in the first academic year of the students (Academic Year 2022/23) were conducted. (June - December)

- ❖ The final practical examination of the students of the academic year 2020/21 was held on 11-12 September at the Elphinstone Theatre. Accordingly, 06 dramas were staged. Therein, the students presented their knowledge they mastered about the incidental arts such as theater directing, production, stage lighting, theater music, stage administration in front of the examination board. Mr. Prasannajith Abeysuriya, Mr. Ushan Perera, Mr. P. Pradeep Chandrasiri participated as the Examination Board.
- ❖ The Diploma Awarding Certificates for 34 students of the academic year 2020/21 was held on 05 October 2023 at Savsiripaya Auditorium under the patronage of the Hon. Minister of Buddhasasana, Religious and Cultural Affairs and the Dean of the Faculty of Education from the Open University of Sri Lanka; Prof. Shamendra Wanasinghe.
- ❖ Mr. Somaratne Vidanapathirana, Secretary to the Ministry of Buddhasasana, Religious and Cultural Affairs, Mrs. K.A.D.R. Nishanthi Jayasinghe; Additional Secretary (Development), Mr. S.G Palliaguruge; Additional Secretary (Administration) participated in the event representing the Ministry.
- ❖ Award Winning Professor Gamini Dela Bandara; Academic Management Board Members of the School of Drama and Performing Arts, Professor Tudor Weerasinghe, Professor Anura Wickramasinghe, and the lecturers of the School of Drama, present students of the Drama School, Parents of Diploma students and the staff members of the Tower Hall Theater Foundation participated for the event.
- ❖ The main speech of this event was delivered by Prof. Praneet Abeysundara; Chairman of the National Arts Council.

05 students were awarded with medals as C. Don Bastian Jayaweera Memorial Medal to Mahipala Mudalige Sithumi Vihara, and lawyer John de Silva Memorial Medal to Githani Bhagya Amarasinghe, lawyer Charles Dias Memorial Medal to Dulanjali Pavithra de Silva, Prof Ediriweera Sarachchandra Memorial Medal to Chamodhi Jayanandima Sachini Premarathna as well as Natasha Gayathri was awarded as best student of the year.

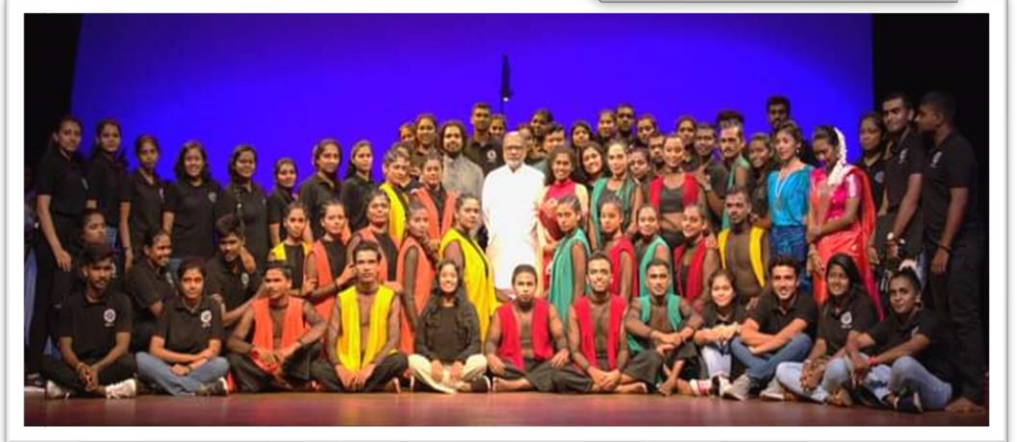


- ❖ According to a decision taken at the Board of Trustees meeting of the Tower Hall Theater Foundation held on 11.10.2023 under the patronage of the Hon. Prime Minister, a scholarship worth Rs. 50,000/- was decided to be given for each 05 medal winning students.

In implementing that decision, the said scholarship money was awarded to the concerned female students on 22.11.2023 at Sawsiripaya by the Hon. Minister; Mr. Vidura Wickramanayake.



- ❖ A World Drama Day celebration festival was organized by the Tower Hall Theater Foundation which is the Sri Lankan representative of the International Institute of Drama and Performing Arts on 27 March in parallel with the World Drama Day 2023. The drama called Next Up was produced and staged for this event by the students of Sinhala Medium Drama School and the students of Tamil Medium Drama School in Jaffna. It is a great achievement for the drama school to stage the premiere of this drama with the unity among nations on the same stage for the first time in Sri Lanka.



- ❖ The list of 34 diploma students for the academic year 2020/21 was sent on 10 October 2023 for registration to follow the Bachelor of Education course at the Open University

Tamil Medium School of Drama and Performing Arts

- ❖ The information notice related to the enrolment of students to the Tamil Medium Higher Diploma Course in Drama and Performing Arts in the year 2023/2024 was published in dayam and Veerakeshari newspapers on 25.12.2022. The closing date of application was 31.12.2023.
- ❖ The information notice related to the enrolment of students to the Tamil Medium Higher Diploma Course in Drama and Performing Arts in the year 2023/2024 was published in dayam and Veerakeshari newspapers on 25.12.2022. The closing date of application was 31.12.2023.
- ❖ The students in the academic year 2022/23 were sent by the dancing and music teachers to participate in the religious ceremony held at Jaffna Madagall Temple as an extra -curricular activity.
- ❖ A Yoga training was conducted on 10.01.2023 and 17.01.2023 by Jaffna Yoga teacher; Mr. S. Uma Sudan.
- ❖ The activities related to the second term examination of the first academic year 2022/23 have been started on 11.01.2023.
- ❖ Sakunthalam drama dance was staged on the Indian Sanskrit theater on 12 and 13 December 2023.
- ❖ The admissions related to the second term examination of the first academic year have been issued to the students on 01/19/2023.
- ❖ The students of the Drama School participated in the festival held at Chulipuram on 21.01.2023.



- ❖ The second term examination of the first academic year took place from 29 January to 03 February 2023.



- ❖ The interviews were conducted for 90 students for the Tamil Medium Higher Diploma Course in Drama and Performing Arts at Jaffna Changkanai Cultural Center on 14, 15, 16, 17 and 18 of March. As the board of interviewers, K. Mr. Kandavel, Mr. Arunasalam Samugadas and Mr. Shanmuga Sharma Jayaprakash has participated. 70 students have been selected on merit basis.



- ❖ The practical test (Acting) related to the second semester examination of the first academic year was conducted on 21 and 22 March.
- ❖ The first management meeting related to the year 2023 was held at the Northern Province Chief Secretariat on 20 March.

- ❖ The participation was ensured for the celebration of World Drama Day on 27 March.



- ❖ The ceremony for the enrolment of the students for the Drama and Performing Arts Advanced Diploma Course (Tamil Media) was held at the Jaffna Changkane Cultural Center on 28 April. The students were recruited for the academic years 2023/2024 and the studies are conducted as a two-year full-time course. 60 students appeared for this course.

- ❖ A large number of people including the Professor (Mr.) W. M. S. Wanasinghe; Head of the Secondary and Tertiary Education Section in the Faculty of Education of the Open

- ❖ University, Mrs. Raja Malligai; Cultural Directress of North East Provincial Council, Mr. Shammugadas; former professor of Jaffna University, members of the



Academic Management Board of Tower Tamil Drama School, Dr. D.M.S. Dissanayaka; Director General of Tower Hall Theater Foundation, Mr. Nipuna Dissanayaka; Director (Administration and Development) of Tower Hall Theater Foundation, Mr. Shanmuga Sharma Jayaprakash; Head of Tamil Medium Drama School as well as the Assistant Director (Tamil Drama Promotion) of Tower Hall Theater Foundation, the officers of Tower Hall Theater Foundation, parents of drama school children participated in this event.



- ❖ The activities of the festival were started under the patronage of the Director General of the Tower Hall Theater Foundation .The key lectures thereof were done by the Head of the Secondary and Tertiary Department of the Faculty of Education of the Open University of Sri Lanka; Prof. W. M .S. Wanasinghe, Assistant Director of Jaffna Open University .Mr. K. Kandavel, Assistant Director (Cultural) of Northern Province; Mrs. Rajamallikai Sivasundara Sharma and Mr. Shanmugadas.



- ❖ The Orientation Programs were held at Cultural Center from 02.05.2023 to 03.05.2023. Therein, Mr. Auran and Mr. Aravinth participated as Resource Persons, and the Practical Workshops were conducted by Mr. Ladurshan and Mr.Siva as Resource Person Assistants for the students of Drama School.
- ❖ The first semester examination of the second academic year 2022/23 was conducted from 15 to 20 August 2023.



- ❖ The Practical workshops series related to Kandyan dance tradition were held from 11 to 15 September for the students of the Drama School. The resource contribution of the said workshop was given by Mr. Lahiru Roshan (Lecturer of Visual Arts & Performing University of Colombo). 57 students of drama school participated in these workshops .



- ❖ Annual Saraswati Pooja was held at Chankanena and Sandilipai Drama School in November.



Jaffna Tower Tamil Drama Festival

- ❖ The *Apeksha* Tamil Drama Festival was held at Union College of Jaffna on 24, 25 and 26 of October. The dramas were staged for 03 days from 9 am to 12.30 on daily basis. 11 dramas were shown here. The dramas of the students of Tower Drama School have also been staged. The school students who study the Drama and Performing Arts as well as the teachers participated for this event. Herein, *Isai Nadaha Padalgalai Kadisipapatuthal* and *Kathavarayan Koottu* drama directed by Mr. S. Raghavendran, *Ennavenru Solvenadi*, *Thalai Ehuttu* and *Kadalukku Marundu* dramas directed by Mr. P. Ganesharasa were staged. A large number of people including Northern Province Chief Secretary; Mr. Saman Bandulasena, Secretary to the Northern Provincial Ministry of Education; Mr. Patrick Diranjan, Northern Province Deputy Inspector General of Police; Mr. Mahinda Gunaratne participated as chief guests.

The children's drama directed by Mr. Bajonson Rajkumar and *Arichanthira Mayana Bharotim* drama directed by Mr. T. Ayuran has been staged on 26 October. *Urainda Pulari* short drama and a *Vedalam* drama directed by Mr. T. Ayuran were staged on 27 October which was the last day of the drama festival.

- ❖ The first term examination in the first semester of the academic year 2023 /24 was conducted from 20 to 27 November. The practical test and the second term examination in the second semester of the academic year 2022/23 was conducted from 28 November to 01 December.



Challenges

- ❖ Since the Tower Hall and Elphinstone Theatre owned by Tower Hall Theatre Foundation are older than 100 years, a huge cost is required for their maintenance and function.
- ❖ The investments done by the producers on artistic activities are reduced due to the existing economic difficulties.
- ❖ Due to the rapid change in modern technology and culture, people lose their desire for stage plays.

Prospective Targets

- ❖ Appreciation of those who are engaged in Performing Arts including Stage Dramas and enhancing their welfare activities
- ❖ Bestowing the creation of Nadagam, Noorthi and Teeter era to the future generation for their entertainment.
- ❖ Inspiring Artists to produce qualitative creations in the field of Drama and Performance Art.
- ❖ Introducing and expanding local theater and performing arts to the international arena and introduction of international trends to local theater and performing arts.
- ❖ Development of theaters and studios owned by Tower Hall Theater Foundation and popularize those among local and overseas people.
- ❖ Creating and promoting a qualitative culture in Performing Arts including Drama.

Dr. D.M.S. Disanayaka

Director General

Tower Hall Theatre Foundation

Chapter 03

Entire Financial Performance of the Year

3.1 Statement of Financial Performance

Statement of Financial Performance for the year ended 31 December 2023

	Notes	2023 Rs.	2022 Rs.
Income			
Added;			
Grant from Government - Recurrent Expenditure		59,090,000	62,595,000
Operational Income	1	44,101,265	18,807,506
Interest & Other Income	2	44,782,335	22,865,217
Program Income	2	16,074,475	10,055,375
		164,048,075	114,323,098
Expenses			
Deducted;			
Administration & Establishment Expenses	3	197,934,917	174,873,034
Promotional & Welfare Expenses	4	29,556,428	20,183,111
Finance & Other Expenses	5	80,026	59,835
		227,571,371	195,115,980
Excess of Expenditure over Income		(63,523,296)	(80,792,883)
Other Descriptive Income			
Amortization		48,679,055	-
Excess of Expenditure over Income		(14,844,240)	-

3.2 Statement of Financial Position

	Notes	2023 Rs.	2022 Rs.
<u>Assets</u>			
Current Assets			
Cash in Hand and Bank Balances	6	11,437,498	10,744,583
Inventories	9	3,795,670	2,706,926
Deposits	7	158,000	158,000
Prepayments	7	967,408	872,156
Distress Loan Receivable within one year	7	2,694,240	2,851,208
Advances	7	2,874,931	7,445,191
Debtors	8	11,286,042	4,513,400
Other Receivables	8	345,152	423,914
Investments - THT & TRT	10	128,200,000	135,568,211
Investments - PWF	10	72,600,000	70,999,700
Total Current Assets		234,358,942	236,283,288
Non-Current Assets			
Property, Plant & Equipment	11	1,374,828,640	1,518,531,327
Long Term Investment - THT	10	20,000,000	-
Long Term Investment - PWF	10	8,200,000	-
Distress Loan Receivable (After one year)	7	7,390,575	2,579,218
Total Non - Current Assets		1,410,419,215	1,521,110,546
Total Assets		1,644,778,157	1,757,393,834
<u>Liabilities</u>			
Current Liabilities			
Creditors & Accrued Expenses	12	15,787,503	14,328,505

Amounts Received as Advances	13	7,703,670	1,631,015
Refundable Deposits	14	2,594,400	2,005,300
Total Current Liabilities		26,085,573	17,964,820
Non-Current Liabilities			
Provision for Gratuity		24,184,697	23,196,800
Total Non-Current Liabilities		24,184,697	23,196,800
Total Liabilities		50,270,270	41,161,620
Net Assets		1,594,507,887	1,716,232,214
<u>Net Assets / Equity</u>			
Accumulated Fund Reserves	15	(4,423,359)	96,347,725
Grant From Government		1,000,000	1,000,000
Capital Grant from Government		219,642,366	260,307,909
President Welfare Fund		80,800,000	60,399,700
Donations in Cash		18,577,319	18,577,319
Donations in Kind		58,890,541	58,890,541
Donations of vehicle		2,275,000	2,975,000
Rukmani Devi Fund		21,176	21,176
Re-Valuation of Assets	16	1,216,450,453	1,216,450,453
Drama & Theatre Scholarship Fund		394,828	382,828
Scholarship Fund		602,665	602,665
Tower Repertory Theatre Fund		276,900	276,900
Total Net Assets / Equity		1,594,507,887	1,716,232,214

The account information presented in the above forms from page no..... to and the details of the account notes included from page no. to form an integral part of these final accounts. As disclosed in the notes to these financial statements, the most appropriate accounting policies have been used. We hereby certify that the figures shown in the above final accounts have been reconciled with pertinent accounting notes and other accounting information in the Treasury books of account and that they are incompatible those figures.

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Chief Accounting Officer

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Accounting Officer

.....

Chief Finance Officer

3.3Cash Flow Statement

Cash Flow Statement for the year ended 31 December 2023

Cash Flows from Operating Activities	2023 (Rs.)	2022 (Rs.)
Excess of Expenditure Over Income	(63,523,296)	(80,792,883)
Add: Adjustment for the Prior year	(65,526,544)	(1,858,699)
Adjusted Excess of Expenditure Over Income	(129,049,840)	(82,651,582)
<u>Adjustment</u>	-	
Profit on Disposal Assets /Revaluation of Assets	-	34,670,000
Depreciation	96,486,261	93,695,382
Write off balance	-	-
Interest Income	(43,833,685)	(22,339,717)
Donations & Capital Aids vehicle	(700,000)	2,975,000
Varied incomes for the year	-	(1,100,620)
Gratuity	1,961,380	1,495,155
Operating cash flows before Working Capital Changes	(75,135,884)	26,743,619
(Increase)/Decrease in Inventories	(1,088,744)	9,027
(Increase)/Decrease in Debtors & Other Receivables	(6,693,880)	(1,801,565)

(Increase)/Decrease in Deposit, Prepayments & Advances	(95,252)	(445,150)
Increase/(Decrease) in Creditors & Accrued Expenses	1,458,998	5,332,596
Increase/(Decrease) in Amount received as Advances	6,072,655	806,265
Increase/(Decrease) in Amount paid as Advances	4,570,260	768,701
Increase/(Decrease) in Refundable Deposits	589,100	1,216,000
Increase/(Decrease) in Distress Loan Receivable	156,968	(218,161)
Operating cash flows After Working Capital Changes	(70,165,780)	32,411,332
Gratuity Paid	(973,483)	(1,642,130)
Net Cash from / (Used in) operating Activities	(71,139,262)	30,769,202
Cash Flows from Investing Activities		
Sales Property Plant & Equipment		
Purchases of Property Plant & Equipment	47,216,426	(61,964,620)
Work in progress - Tower Hall Renovation	-	-
Renovation of Sarasavipaya	-	4,736,895
Rukmani Devi Memorial Hall (New Building)	-	274,303
Distress Loan Receivable	(4,811,357)	4,115,032
Interest Received on Investment	43,833,685	22,339,717
Investment	(22,432,089)	(11,000,000)
Net Cash Flows from / (used in) Investing Activities	63,806,665	(41,498,672)
Cash Flows from Financing Activities		
Capital Grant from Government	8,013,512	20,030,001
TRT Fund	12,000	46,667
Interest on Scholarship Fund Account (A/C 73854255)	-	-
Net Cash Flows (used in) Financing Activities	8,025,512	20,076,668

Net Cash Increase in Cash & Cash Equivalents	692,915	9,347,197
Cash & Cash Equivalents at the beginning of the year	10,744,583	1,397,386
Cash & Cash Equivalents at the end of the year	11,437,498	10,744,583
Note A - Analysis of Cash & Cash Equivalents		
Bank of Ceylon (A/c No.2327541 - Hyde Park)	9,489,000	8,233,972
Bank of Ceylon (A/c No.2322658 - Torrington)	796,390	1,428,046
Bank of Ceylon (A/c No.72324517 - Hyde Park)	735,998	700,547
Scholarship Fund (A/C 73854255)	416,110	382,018
	11,437,498	10,744,583

3.4 Notes to the Account Statements

01.	Accounting Convention The Statement of Financial Position and the Statement of Comprehensive Income, Statement of Changes in Equity, Cash Flow Statement, Accounting Policies and notes to the accounts have been prepared and presented in accordance with the Sri Lanka Public Sector Accounting Standards. No adjustments have been made for inflationary factors affecting the accounts.																
02.	Inventory Inventory has been valued at cost or net realizable value, whichever is lower.																
03.	Property, Plant & Equipment Basis of Valuation - These are stated at the cost less accumulated depreciation. The cost Property, Plant & Equipment is the cost of acquisition or construction together with any expenses incurred in bringing the assets to its working condition for its intended use. Depreciation for National Heritage Assets As per the Auditor General's Report 2019, depreciation of Elphinstone Theater and Tower Hall Theaters, which have been identified as National Heritage, has been accounted from the year 2020 in accordance with paragraph 10 of Sri Lanka Accounting Standards No. 07. The rates of depreciation are as follows. <table> <tr> <td>Freehold Building</td><td>10% on Cost</td></tr> <tr> <td>Leasehold land & Building</td><td>Over the period of Leas</td></tr> <tr> <td>Plant & Machinery</td><td>20% on Cost</td></tr> <tr> <td>Vehicles</td><td>20% on Cost</td></tr> <tr> <td>Furniture , Fixtures & Office Equipment</td><td>10% on Cost</td></tr> <tr> <td>Other Assets (Other than studio Equipment)</td><td>10% on Cost</td></tr> <tr> <td>Studio Equipment</td><td>20% on Cost</td></tr> <tr> <td>Computer Equipment & Software</td><td>20% on Cost</td></tr> </table>	Freehold Building	10% on Cost	Leasehold land & Building	Over the period of Leas	Plant & Machinery	20% on Cost	Vehicles	20% on Cost	Furniture , Fixtures & Office Equipment	10% on Cost	Other Assets (Other than studio Equipment)	10% on Cost	Studio Equipment	20% on Cost	Computer Equipment & Software	20% on Cost
Freehold Building	10% on Cost																
Leasehold land & Building	Over the period of Leas																
Plant & Machinery	20% on Cost																
Vehicles	20% on Cost																
Furniture , Fixtures & Office Equipment	10% on Cost																
Other Assets (Other than studio Equipment)	10% on Cost																
Studio Equipment	20% on Cost																
Computer Equipment & Software	20% on Cost																
04.	Retirement Benefit																

	A - Defined Benefit Plan The retirement benefit plan adopted is as required under the Payment of Gratuity Act No. 12 of 1983 in respect of employees with Five or more years of continued services. Accordingly, the provisions were made in the accounts and the said money is invested in the fixed deposits. B - Defined Contribution Plan All employees who are eligible for Defined Provident Fund contributions (Employee - 10% & Employer - 15%) and Employees Trust Fund contributions (3%) are covered by relevant contributory funds in line with respective statutes.
05.	Deposit for reservation of theatres unclaimed by the depositors for more than 2 years will be credited to the Revenue of the current year.
06.	A fund named "President Welfare Fund for Performing Artistes" is operated under the Tower Hall Theatre Foundation with effect from 18 November 1996 and it had been decided at the meeting of the Cabinet of Ministers held on 02 April 1996 to operate this fund under a separate Account affiliated to the Foundation. The financial statements of this Fund had been affiliated with the financial statements of the Foundation.
07.	The foundation has not made provision for the Court Case & the disciplinary inquiry pending which have been filed against the Tower Hall Theatre Foundation.
08.	Calculation of monthly interest of Distress Loan and saving method.
09.	The government grant accounting, Applied Income Approach method according to the Sri Lanka accounting standards
10.	The land which constructed Rukmani Devi Museum and Theatre has leased from National Housing Authority for a period of (99) ninety nine Years commencing from 01 October 1986 for the total lease rent of Rs.1,188. The portion of the lease rent (Rs.12) applicable for the Year is treated as lease payment.
11	Vehicle Revaluation As per the Auditor General's report 2019, the vehicle valuation has been corrected and the year 2019 has been restated.
12	Elphinston Renovation Elphinstone Theater Renovation from 2011 to 2019 was accounted for in the Working Progress Account and has been identified as Fixed Assets for the year 2019 and have been adjusted for depreciation in 2019. Its opening in end of January 2019 and the year 2019 has been restated.
13	Depreciation for National Heritage Assets

As per the Auditor General's Report 2019, depreciation of Elphinstone Theater and Tower Hall Theaters, which have been identified as National Heritage, has been accounted from the year 2020 in accordance with paragraph 10 of Sri Lanka Accounting Standards No. 07.

14 Staff Insurance

The insurance scheme for staff is in operation and is renewed annually. The employee contributes 1/3 of the sum insured and the employer contributes 2/3.

Note 01

Operational Income

Income	Head Office Rs.	Rukmani Devi Theatre Rs.	Tower Hall Theatre Rs.	Sarasavipaya/ Elphinstone Rs.	Sound Studio Rs.	Total 2023 Rs.	Total 2022 Rs.
Hall Rent	-	2,802,000	16,297,500	17,865,500	-	36,965,000	15,346,400
Shop Rent	-	-	172,550	597,530	-	770,080	505,210
Class Charges	-	1,113,250	-	849,200	-	1,962,450	1,311,750
Hall charges for trainings	38,500	-	129,400	46,500	-	214,400	14,300
Institutional Incomes	-	9,000	101,000	111,000	-	221,000	-
Profit on selling Cassette & CDs	-	-	372,768	-	-	372,768	26,131
Profit on Tower Publications	-	-	202,312	-	-	202,312	53,687
Profit on Other Book sales	-	-	61,599	-	-	61,599	12,785
Other Income	126,762	-	-	-	-	126,762	190,549
Renting other equipment	-	-	126,000	165,500	-	291,500	-
Hire of Multimedia Projector	-	-	223,500	-	-	223,500	162,000
Hire of Costumes	-	-	304,845	-	-	304,845	73,190
Hire of Light & Sound Equipment	-	-	1,208,000	471,000	694,050	2,373,050	997,600
Bus Hire	-	-	-	-	-	-	101,904
Quarters Rent	-	-	12,000	-	-	12,000	12,000
	165,262	3,924,250	19,211,474	20,106,230	694,050	44,101,265	18,807,506

Note02		
Other Income	2023 Rs.	2022 Rs.
<u>Interest Income</u>		
Interest Income		
Fixed Deposits – Tower Hall Theatre Foundation	27,945,827	14,190,318
Fixed Deposits - TRT	16,176	11,960
Fixed Deposits - Presidential Welfare Fund	15,526,900	7,808,108
BOC Savings Account - TRT	19,333	20,477
BOC Savings Account – Scholarship Fund	10,624	-
Interest on Staff Loans	314,826	308,855
	43,833,686	22,339,717
<u>Other Income</u>		
Donations & Capital Aids	167,000	500
Donations & Capital Aids	81,650	-
Profit on Disposal Items	700,000	525,000
	948,650	525,500
Total Interest and other	44,782,336	22,865,217
<u>Total Interest & other</u>		
Drama School – Sinhala	6,867,600	5,284,625
Drama School – Tamil	5,915,325	4,062,800
Bathkanda Exam	514,550	506,450
Diploma in Dancing - Sinhala	212,000	-
Diploma in Dancing - Tamil	92,000	-

Diploma in Music - Sinhala	40,000	-
Diploma in Music - Tamil	44,000	-
Inter school Drama Competition	1,000,000	-
National Literature Arts Festival	-	-
Short term NVQ course in Acting	1,364,000	-
Nadagam Noorthi Festival	-	135,000
Tower Prabhashwara	25,000	66,500
Total Program Income	16,074,475	10,055,375
Total Income	60,856,811	32,920,592

Note03		
Administration & Establishment Expenses	2023 Rs.	2022 Rs.
Salaries & Wages	36,164,273	36,714,785
Other Allowance	4,183,667	4,381,851
Employee Provident Fund - 15%	5,437,604	5,620,779
Employee Trust Fund - 3%	1,087,521	1,124,156
Over Time	3,455,870	2,246,678
Holiday Payment	317,729	304,071
Acting Allowance	-	495,888
Fuel Allowance	1,092,295	1,063,002
Vehicle Allowance	550,000	675,000
Gratuity	1,961,380	1,495,155
Board Member Fees (Tower, AMC and other)	262,000	247,650

Training & Scholarships	79,000	190,384
Travelling subsistence & Bata	261,125	172,730
Printing & Stationery	955,895	1,807,488
Fuel & Lubricants	1,918,376	1,832,680
Uniform	251,310	-
Other Expenses	122,965	187,585
Welfare & Entertainment	897,178	571,350
Tea	152,755	-
Staff Insurance	1,659,361	1,789,125
News Papers	90,790	51,750
Repairs & Maintenance – Vehicles	3,385,801	2,208,453
Repairs & Maintenance – Buildings	1,347,435	1,275,903
Repairs & Maintenance - Plants and Equipment	2,685,772	1,859,924
Repairs & Maintenance – Others	1,593,530	908,659
Transport	-	10,100
Telephone	587,498	771,169
Postage	218,505	122,320
Electricity	20,877,375	4,707,466
Security charges	4,729,250	4,011,507
Cleaning charges	2,814,067	2,023,178
Lease Rent - RDMC	12	12
Advertising	506,794	626,643
Audit Fees	500,000	500,000

ITI Membership Fee and Expenses	79,598	219,374
Insurance – Vehicles	193,494	218,855
Insurance – Buildings	707,029	654,233
Insurance – Others	15,160	7,110
Consultation Fee	-	25,000
Loss & write-off	-	-
Depreciation	96,486,261	93,695,383
Tower Hall Web Site	48,533	38,750
Donations	257,713	16,888
	197,934,917	174,873,034

Note 04		
Promotional and Welfare Expenses	2023 Rs.	2022 Rs.
Pension of Old Artists & PWF Artists	10,075,355	11,595,000
Funeral & Medical Expenses of Artists	284,000	133,114
New Year present to Old Artists	463,397	327,010
Pilgrimage Expenses of Artists	30,295	-
Eye clinic of the of Artists	27,100	4,900
Entertainment & Other Expenses of Artists	-	8,869
Get together events of the Artists	4,950	-
Primary expenses of Artists' Insurance Scheme	-	111,195
Drama School - Sinhala Language	3,166,122	3,706,330
Drama School - Tamil Language	2,979,915	2,317,214
Bhathkanda Examination	242,830	472,644

Book “Lionel Gunathilaka's approach”	86,960	-
Inter School Drama Competition - 2022/23	4,646,134	117,205
National Literature Art Festival	173,300	-
Rangabhumi	-	234,440
Entertainment Program	27,589	-
Directory of Tower Artists	19,300	-
World Theatre Day	813,464	78,480
Commemoration Program - Mr. John De Silva	-	127,665
Commemoration Program - Late Rukmani Devi	-	79,031
Concert of old Noorthi, Nadagam and Gramophone Songs	-	59,662
Apeksha Drama Week - Sinhala – Colombo	2,164,663	-
Apeksha Drama Week - Tamil – Jaffna	551,075	-
Tower Prabhashwara	1,369,213	620,628
Tower Ranga Yathra	332,902	-
Vesak Festival	233,579	-
Tower Website and You tube channel	218,080	-
Initial Expenses - Tower Drama Festival	-	160,110
Diploma in Music and Drama - (Sinhala and Tamil)	430,285	28,115
NVQ Short Course	1,215,921	1,500
	29,556,428	20,183,111
Note05		
Financial and other expenses	-	-
Bank charges and taxes	80,026	59,835
	80,026	59,835

Note06		
Cash in Hand & at Bank	2023 Rs.	2022 Rs.
Bank of Ceylon (Account No: 2327541 - THT - Hyde Park)	9,489,000	8,233,972
Bank of Ceylon (Account No: 2322658 - PWF - Torrington)	796,390	1,428,046
Bank of Ceylon (Savings Account No: 72324517 TRT - Hyde Park)	735,998	700,547
Bank of Ceylon (Savings Account No: 73854255- Scholarship Fund)	416,110	382,018
Cash in hand	-	-
	11,437,498	10,744,583
Note07		
Deposits, Prepayments & Advances		
Deposits	158,000	158,000
	158,000	158,000
Prepayments	967,408	872,156
Receivable within one year related to the Distress Loan	2,694,240	2,851,208
Receivable after one year related to the Distress Loan	7,390,575	2,579,218
	11,052,223	6,302,582
Festival Advance	20,000	10,000
Amount paid in advance – Employee Advances	150,309	298,772
Petty Cash Account	-	3
Amount paid in advance – Suppliers and Capital	2,701,582	7,133,376
Special Advances - Book Balance	3,040	3,040
	2,874,931	7,445,191

	14,085,154	13,905,773
Note08		
Debtors & Other Receivables		
Fixed Deposit interests	4,223,926	2,185,384
Sri Lanka Insurance Corporation	6,913	6,913
Sameera Chathuranga	17,628	17,628
Drama School Course Fees - 2019/20and Application Fee (Drama Schools)	175,225	211,875
Hall Rent- - 2016/2017 - Ministry of Cultural Affairs	952,500	952,500
Hall Rent - Ministry of Cultural Affairs	4,195,000	-
Class Charges - RDMC	18,700	18,700
Class Charges - Sarasavipaya	62,475	875
Sound Studio	53,163	53,163
SMIBdonations for Tower Prabhashwara	-	50,000
Shop Rent - THT	207,000	215,200
Shop Rent - Sarasavipaya	102,240	256,210
Local Government Commissioner	-	25,725
Bus Hire Income	72,004	72,004
Extinguishing System - Abans Engineering	154,723	154,723
Hall Rent - Elphinstone	72,000	-
Hall Rent - Rukmani Devi Hall	10,000	-
Northern Provincial Council -Jaffna- Book Sale	-	192,000
Sound equipment rent - Ministry of Cultural Affairs	100,500	100,500
Book Sale	857,045	-

Gratuity Payment -Mr. Indika Paranagama	5,000	-
	11,286,042	4,513,400
<u>Receivables</u>		
Health Insurance	231,381	67,446
Payment of overdue overtime allowances (From January 2016 to March 2018)	113,771	356,468
	345,152	423,914
Total	11,631,194	4,937,314

Note09		
Inventories	2023 Rs.	2022 Rs.
Cassettes & CDs	2,445	871,963
Books	2,138,919	674,870
Prints & Stationery	964,630	427,533
Cleaning Equipment	-	65,025
Stamps postage	17,450	18,450
Tower Book Shop Bags	7,877	7,877
Inventories: Flag Books	14,507	-
TFTH and Drama School Library Books	649,842	641,208
	3,795,670	2,706,926
Note10		
Investments		
<u>Fixed Deposits Number and Bank</u>		
A168960- SMIB/IFD/001192		9,000,000
A 168961 - SMIB/IFD/001193		3,000,000

A 168962 - SMIB/IFD/001194	7,250,432
101200000313/13 (180959) - HDFC	167,508
101200000313/12 (180958) - HDFC	1,200,000
101200000313/15 (188196) - HDFC	100,000
101200000313/17 (188161) - HDFC	13,502,000
A 168993 - SMIB/IFD/001225	30,610,000
101200000313/19 (188389) - HDFC	47,766,029
A 183282- SMIB/F/001/03/0014797	11,972,242
101201002754/4 - HDFC	6,000,000
101201002757/6 - HDFC	5,000,000
Total Fixed Deposit - THT and TRT	135,568,211
101200000314 / 17 (171702) - HDFC	944,700
A 168657 - SMIB/IFD/001189	1,000,000
A 168658 - SMIB/IFD/001190	1,600,000
A 168659 - SMIB/IFD/001191	2,275,000
101200000314/31 (188183) - HDFC	5,766,500
101200000314 /23 (180957) - HDFC	2,250,000
101200000314 /25 (180956) - HDFC	1,200,000
101200000314 /26 (174493) - HDFC	2,813,500
101200000314/28 (182698) - HDFC	2,500,000
101200000314/30 (188160) - HDFC	1,900,000
A 168994 - SMIB/IFD/001226	1,000,000
A 168995 - SMIB/IFD/001227	400,000
101200000314/33 (188390) - HDFC	41,000,000

2596001000039090 (C 1465642) P/B		1,000,000
101200000314/35 (194618) - HDFC		1,100,000
101200000314/37 (194637) - HDFC		4,250,000
Total Fixed Deposit - PWF		70,999,700
A 186818 - SMIB - F/001/32/0000726	12,000,000	
101202000489/1 (198956) - HDFC	8,000,000	
2/0061/13/52172 NSB - 103851	1,500,000	
135036800003/2 - RDB - 1134157	100,000	
135036800005/3 - RDB - 1134163	13,600,000	
A 183139 (SMIB / IFD / 001271)	31,000,000	
F/001/03/0015133 (A191027)	48,000,000	
135036800007/2 RDB - 1134251	12,000,000	
2/0061/13/58103 NSB - 102494	11,000,000	
135031100011 / 4 RDB - 1134292	5,000,000	
135031100010 / 6 RDB - 1134291	6,000,000	
Total Fixed Deposit - THT and TRT	148,200,000	

Note 10		
Investments		
<u>Fixed Deposit Number and Bank</u>		
101200000314 / 39 (198861) - HDFC	2,000,000	
2/0061/13/40310 CH - 821755 NSB	2,000,000	
A 186806 - F/001/32/0000711 - SMIB	4,000,000	
2/0061/13/52199 - 103878 NSB	2,250,000	
135036800001/2 RDB - 1119789	4,200,000	

A 190777 - F/001/03/0015076 - SMIB	3,000,000	
135036800004/3 - RDB - 1134158	6,000,000	
135036800006/2 - RDB - 1134166	6,000,000	
A 183138 - SMIB / IFD / 001270	1,000,000	
A 183140 - SMIB/IFD/001272	1,000,000	
A 191028 - SMIB/F/001/03/0015148	42,000,000	
135036800008/2 - RDB - 1134256	2,000,000	
135036800009/2 - RDB	1,100,000	
256-60-01-00004415-5 - C 1466093 - PB	4,250,000	
Total Fixed Deposit - PWF	80,800,000	
Total Fixed Deposit	229,000,000	206,567,911

Note 11					
Property, Plant & Equipment					
Expenditure	Balance as at 01.01.2023	Addition/Revaluation during the year	Previous Year Adjustment	Disposal during the year	Balance as at 31.12.2023
	Rs.	Rs.		Rs.	Rs.
Land	942,000,000	-	-	-	942,000,000
Building	584,828,967	22,011,169	-	173,820	606,666,316
Office Equipment	11,777,434	4,583,826	-	-	16,361,260
Furniture & Fitting	40,815,372	(0)	-	-	40,815,372
Plant & Machinery	90,444,816	4,355,800	-	81,650	94,718,966
Computer Devices	14,882,226	(0)	-	-	14,882,226

Software System	1,913,655	-	-	-	1,913,655
Vehicles	39,744,480	-	-	1,574,480	38,170,000
Implementation & Tool	302,387	(0)	-	-	302,387
Studio Equipment	13,268,849	0	-	-	13,268,849
Musical Instruments	684,955	-	-	-	684,955
Light & Sound Equipment	138,273,350	-	-	-	138,273,350
Curtain & Curtain Rollers	41,846,783	(0)	-	-	41,846,783
Museum Assets	51,050	-	-	-	51,050
Audio Visual	2,219,171	1,993,000	-	-	4,212,171
Drama Costume	445,400	815,000	-	-	1,260,400
Network Systems	117,000	-	-	-	117,000
Circulars - Books	9,127	-	-	-	9,127
Other Assets	23,513,725	462,013	-	346,833	23,628,905
	1,947,138,745	34,220,807	-	2,176,783	1,979,182,771

Depreciation	Balance as at 01.01.2023 Rs.	Disposal during the year Rs.	Previous Year Adjustment Rs.	Charges during the year Rs.	Balance as at 31.12.2023 Rs.
Building	158,576,307	-	81,216,415	58,139,408	297,932,130
Office Equipment	8,027,185	-	-	845,591	8,872,776
Furniture & Fitting	30,720,173	-	-	1,835,289	32,555,462
Plant & Machinery	75,992,691	81,650	-	12,448,885	88,359,926
Computer Equipment	11,633,374	-	47,000	1,036,573	12,716,947
Software System	1,616,324	-	-	215,883	1,832,207

Vehicles	7,299,980	1,574,480	-	7,634,000	13,359,500
Implementation & Tool	285,111	-	-	8,112	293,223
Studio Equipment	13,268,848	-	-	1	13,268,849
Musical Instruments	604,100	-	-	25,680	629,780
Light & Sound Equipment	89,984,348	-	-	7,975,373	97,959,721
Curtain & Curtain Rollers	18,985,318	-	-	3,834,686	22,820,004
Museum Assets	51,050	-	-		51,050
Audio Visual	1,998,001	-	-	102,630	2,100,631
Drama Costume	297,801	-	-	29,840	327,641
Network Systems	117,000	-	-		117,000
Circulars	6,832	-	-	667	7,499
Other Assets	9,142,975	346,833	-	2,353,643	11,149,785
	428,607,418	2,002,963	81,263,415	96,486,261	604,354,131
Net Book Value	1,518,531,327				1,374,828,640

Note 12		
Creditors / Accrued Expenses	2023 Rs.	2022 Rs.
Creditors / Accrued Expenses		
E.P.F & E.T.F	895,645	961,035
Audit Fees	500,000	951,950
Stamp Duties	4,825	-
Retention	3,382,904	2,425,882
Program Expenditure	939,095	514,747
Newspapers	7,690	2,930
Staff Welfare & Other Entertainment	48,440	20,258
Security Charges	1,250,600	694,483
Cleaning Charges	280,500	-
Prints & Stationery	226,032	132,940

Telephone	113,712	79,268	
Electricity	2,682,953	3,632,702	
Administrative Officer- Miss. Nayani Lakmali	-	170	
Maintenance of Buildings and other assets	586,951	286,844	
Maintenance of Vehicle	580,236	-	
Fuel and lubricants	14,970	117,205	
Hall rent	-		6,000
Maintenance of Vehicle	-	100,550	
Capital Expenditures	2,055,117	5,382	
Harishchandra Kavinaluwa – Mr. Gamini Dele Bandara	-	25,000	
Department of Treasury Operation	1,118,501	3,564,550	
National Institute of Labor Studies	-	59,727	
Publications	616,061		
Advertisements	96,600	-	
Claims of Drama School Insurance Entitlements - 2020/21	3,000	3,000	
	15,403,832	13,584,623	
Payable			
Overtime & Holiday payment	344,503	550,980	
Salaries & Wages	39,169	192,902	
	383,672	743,882	
Total Creditors / Accrued Expenses	15,787,504	14,328,505	
Note13			
Amount received as advances	Rs.	Rs.	
Hall Booking - Elphinstone	762,500	650,000	
Hall Booking – Tower Hall	529,500	601,000	
Hall Booking - Rukmani Devi Memmorial Hall		34,000	
Hall Booking – Head Office	31,400	-	
Booking – Sound Studio	24,550	21,000	
Booking - Sound Studio	10,000	-	
Booking - Class Charges	-	14,400	
Amount received as advance for the Drama School	345,720	-	
Amount received as advance for the building	6,000,000	310,615	
	7,703,670	1,631,015	
Note14			
Refundable Deposits	2023	2022	
	Rs.	Rs.	
Shop Rent	324,400	165,300	
Refundable Deposit	1,885,000	1,380,000	
Tender Deposits	385,000	460,000	
	2,594,400	2,005,300	

Note15			
Previous Year Adjustment			
Prior Year Adjustment to the Accumulated Fund		(Rs.)	(Rs.)
Prior year adjustment included following adjustments;			
Opening Balance			96,347,725.08
Additions:			
Elphinstone - Class – December 2022		8,000.00	
Adjustment before the year – Lalani Fernando - R.18438			
Institutional Charges RDMC		2,000.00	
NC - 5996 Fuel – For weeding (Pawani) re-paid 27.10.2022		17,977.80	
Hall booking – Hall Charges – Elphinstone 06.11.2022		45,000.00	
15000 previous year adjustment -Shop rent – receivable in August 2020		8,500.00	
15000 previous year adjustment - Shop rent - September 2020		2,500.00	
15000 previous year adjustment -Lecture Fee – Cancelled			
Cheque770759 -25.10.2022		13,500.00	
15000 previous year adjustment - Lecture Fee - Cancelled			
Cheque770842		4,500.00	
15000 previous year adjustment - Lecture Fee - Cancelled			
Cheque770588 - 22.09.2023		2,250.00	
15000 previous year adjustment - Tower Newspaper Bill - Cancelled Cheque - 770488 -24.08.2022		3,950.00	
15000 previous year adjustment - Tower Newspaper Bill - Cancelled Cheque.770513 - 09.08.2022		3,950.00	
15000 previous year adjustment - Tower Book Shop - Cancelled Cheque.786319 - 30.12.2022		1,225.00	
15000 previous year adjustment - Tower Book Shop - Cancelled Cheque.786316 - 30.12.2022		281.25	
15000 previous year adjustment - Tower Book Shop - Cancelled Cheque.786322 - 30.12.2022		280.00	
15000 previous year adjustment - Tower Book Shop - Cancelled Cheque. 786320 - 30.12.2022		150.00	
15000 previous year adjustment - Tower Book Shop - Cancelled Cheque. 786316 - 30.12.2022		122.50	
15000 previous year adjustment - Shop Rent - receivable in March 2021		8,500.00	
15000 previous year adjustment - Shop Rent – receivable in April 2021		8,500.00	
15000 previous year adjustment - Shop Rent - September 2020		6,000.00	
Medical Allowance for Artists - Cancelled Cheque of the Tower Artists 770571 - 2022.09.20 (2022 ...		2,000.00	

15000 previous year adjustment - Shop Rent – Receivable in July 2021	8,500.00	
15000 previous year adjustment - Shop Rent - Receivable in August 2021	8,500.00	
15000 previous year adjustment - Shop Rent - Receivable in September 2021	8,500.00	
Accounting for the gratuity paid in excess as at 31.01.2021.	20,000.00	
Provision for depreciation R.D.M.C Provision in excess for depreciation	283,585.00	
Capital grant from government account – Elphinstone (Renovation Amount)	16,476,488.00	
Amount of reversing provision for audit fee 2022	30,800.00	
JV/TH/439 OP/B 96-B - Estimate for Bhathkhanda Examination 2022	163,406.50	17,138,966.05
Deduction:		
PV/TH/2023/1079 – Servicing Split type air conditioner - Tower Theatre BTU 12000/18000/24000	(8,831.25)	
PV/TH/2023/1079 -Servicing Split type air conditioner - Head OfficeBTU 18000/20000/24000/36000	(8,831.25)	
PV/TH/2023/1079 - Servicing Split type air conditioner - Drama SchoolBTU 12000	(2,531.25)	
PV/TH/2023/1079 – Service for Split type AC machineRDMC BTU 9000	(2,231.25)	
PV/TH/2023/0045 – Less Accounting Electricity Bills October and November 2022 – Elphinstone and Tower	(3.00)	
PV/TH/2023/0534 – Relevant bill for the cleaning activities in December 2022 – Tower Theatre	(10,052.00)	
PV/TH/2023/0013 2023.11.19 Deposit refunding Re.No.015352 - Elphinstone	(20,000.00)	
PV/TH/2023/0094 November 2022 RDMC Telephone Bill22222342	(5,079.02)	
PV/TH/2023/0098 Overtime Payments in December 2022 – Mr. Nimal	(10,461.00)	
PV/TH/2023/0139 – Refunding tender deposits (Cleanings) Re.No.6671	(5,000.00)	
PV/TH/2023/0153 - Gratuity – Mr.Nimal Wijesundara (Deficit of provision 2022)	(21,545.00)	
PV/TH/2023/0158 – Expense for cleaning in October 2022 – Elphinstone Theatre	(6,860.00)	
Overtime payments in November and December 2022	(0.40)	
Purchasing Laminating Paper and A4 Papers for Drama School Workshop	(6,360.00)	
Pv/TH/2023/PV.328 2678517 November 2022	(0.06)	

PV/TH/2023/0346 Newspaper Bills for October – Elphinstone Theatre	(2,050.00)	
PV/TH/2023/0414 – Electricity Bill Payments – From 2021.12.09 to 2022.08.09 and Late Fees for RDMC	(121,712.06)	
PV/TH/2023/0448 – Payment of arrears of annual maintenance fee of the Generator of Tower Hall 202...	(66,648.14)	
PV/TH/2023/0513 – Telephone bill of November 2022 for Elphinstone Theatre 2441208	(3,827.39)	
PV/TH/2023/0624 – Newspaper Bill of October 2022– Tower Theatre	(2,050.00)	
PV/TH/2023/0624 - Newspaper Bill of November 2022- Tower Theatre	(2,280.00)	
PV/TH/2023/0624 - Newspaper Bill of December 2022- Tower Theatre	(2,340.00)	
Amount paid for the custodian; W.G.Ranjith Premarathna – Deaths of Artist (W.G. Jinadasa) 2022.12.26	(5,000.00)	
PV/TH/2023/0639 2020.12.06 Refunding of Deposits Re.No.015556 – Tower Hall	(20,000.00)	
Hall Charge Account - Tower Hall income 2020 - P. Padmanadan Re. No. 015617	(35,000.00)	
Canteen Rent Income - Tower Hall Accounting 2019 - March 2019 – Sunil De Silva	(22,000.00)	
PV/TH/2023/0690 - 2020.02.29 Refunding of Deposits; Re.No 015254 Elphinstone Hall	(20,000.00)	
PV/PWF/2023/023 - 2022.09.11 Payment of Death Donations –H. Nirmala Perera	(5,000.00)	
PV/TH/2023/1106 – Refundable Deposit Tender 2018/2019 R. No. 12542 Rana Ro Security Service	(5,000.00)	
PV/TH/2023/1151 - 2019.12.13 Refunding of Deposits Re.No.14512 – Tower Hall	(20,000.00)	
PV/TH/2023/1197 – Refunding tender deposits related to cleaning activities 016342 - Income 2022	(5,000.00)	
PV/TH/2023/1315 – Deposit Refunding 2023.01.21 Re.No.015535 – Tower Hall Exhibition Day 2020.04.05	(20,000.00)	
PV/TH/2023/1401 – Gratuity Payment – Mr. Yasarithna Banda (Arrears) CAA/A/THTF/2021/04/Q09	(33,250.00)	
Provision for Department. Provision for depreciation of computer devices 2022 –Head Office Building– For 2017-2021	(47,000.00)	
	(8,087,500)	
Provision for depreciation – Sound Studio – For 2017-2021	(625,000.00)	
Provision for gratuity deficits Jv/TH/405 Provision 2020, income 21 and 22 has not completed 5 years	(590,992.50)	
JV/TH/454 Publication issued free of charge T.HTF Books 2019 Rangabhumi, Health Director Preksha Insurance	(8,912.23)	
JV/TH/455 Free Issuances 2019 10.11. Rangabhumi Program for world acting day of the University of Jaffna	(19,662.16)	(82,665,509.96)
		196,152,201.09

Note 16

Revelations

- The relevant depreciation is recognized as deferred income for the year for the removal of the expenditure incurred for the purchase and maintenance of capital goods from the Government Capital Grant.
- An amount of Rs. 250,000.00 is given to employees as distress loans as per paragraph 5.2 of Budget Circular No. 142 dated 31 December 2008.
- As per Act No. 01 of 1978, the Tower Hall Theatre Foundation has been exempted from all types of taxes.
- As per the meeting held at the Prime Minister's Office on 01.04.2023, the arrears of the rent of the Sawsiripaya building has been paid by the CIDA to the Tower Hall Theatre Foundation on 17.02.2023. However, as a proper agreement has not been made in this regard, any account has not been taken into the final accounts.
- The fixed deposit balance available under the President's Welfare Fund as of 31 December 2023 is Rs. 80.8 million. Accordingly, the fund has increased by Rs. 20.4 million this year.
- The Micro trend car bearing KI-2359, which was purchased from treasury funds, has been disposed of during the year. Its selling price of Rs.746,500.00 has been shown in the balance sheet as an amount payable to the treasury under current liabilities.
- The main reason for the increase in the stock value this year is the acquisition of books on loan basis from other institutions functioning under the Ministry.
- An amount of Rs. 7,645,267.99 has been given to employees as a distress loan this year.
- There are two fixed deposits amounting to Rs. 13,502,000.00 and Rs. 8,000,000.00. A sum of Rs. 8,000,000.00 out of the said amount has been invested for 5 years at 30% interest for employee gratuity. The interest income has been considered annually for the provisions made for gratuity.
- This year the income of the theatre has increased by 140%. Consequently, the operating income is an amount from Rs. 44,005,415 to Rs. 18,807,506.

- The balance of Rs. 79,368,601.00 brought forward is as follows under the reserves. That is as government grants of Rs. 1,000,000.00, cash donations of Rs. 18,158,769.00, generous donations of Rs. 58,890,541.00, Late Rukmani Devi Fund of Rs. 21,176.00, and scholarship fund of Rs. 602,665.00.
- Later, the cash donation has increased by Rs. 418,550.00 and a fund called TRT Fund was established and its balance has been shown as Rs. 276,900.00 and the total of those balances is shown as Rs. 276,900.00 and the total of those balances in the financial statements as of 2023 has been shown as Rs. 79,368,601.00.
- The way how the said fund was financed is shown in the 1992 financial statements as follows.
- Fixed assets Rs. 87,304,020.00
- Investments Rs. 25,420,987.00
- The said amount has gradually increased and has been shown in the financial statements of 2022 as follows.
- Property, plant and equipment Rs. 1,974,579,786.00.
- Investments - THT and TRT Rs. 229,000,000.00.
- The bank interest has increased significantly this year and the income from the interest has increased by Rs. 21,493,968 due to the increase in interest rates.
- The main reason for the increase of income from the program from Rs. 10,055,375 to Rs. 15,049,475 was the introduction of new NVQ courses and the increase in diploma fees from Rs. 115,000.00 to Rs. 130,000.00.
- The increase of the administrative expenses from Rs. 174,873,034 to Rs. 201,448,888 was due to the significant increase in electricity charges.

3.5 Income Collection Performance

Income Code	Income Code Description	Income Estimate		Income Collected	
		Cash Estimate	Final Estimate	Quantity (Rs.)	As a % of Final Income Estimate
Operation Income Interests and other Income Program Revenue		30,941,983	36,242,983	44,101,265	121%
		42,572,096	45,572,096	44,782,335	98%
		42,050,000	14,050,000	16,074,475	114%

3.6 Performance of using allocated provisions

Rs. 000

Provision Type	Provision Allocated		Actual ExpenseRs.Million	Provision used as a % of the quantity of finished final provision
	Initial Provision Rs.	Final Provision Rs.		
Recurrent		59.09	59.09	100%
Capital		24.49	24.49	100%

3.7 Provision granted to this Department / District Secretariat / Provincial Council as a representative of other Ministries / Departments according to F.R 208.

SN	Ministry / Department that received the provision	Objective of the Provision	Provision		Actual Expense Rs.	Provision used as a % of the quantity of finished final provision
			Initial ProvisionRs.	Final ProvisionRs.		
Not relevant						

3.8 Performance of reporting non-financial assets

Asset Code	Code Description	Balance as at 31.12.2023 as per the Board of Survey Report (Rs.)	Balance as at 31.12.2023 as per the Financial Status Report (Rs.)	To be accounted in future Rs.	Reporting the progress as %
9151	Buildings and Structures	606,666,316			606,666,316
9152	Machineries	94,718,966			94,718,966
9153	Lands	942,000.000			942,000.000
9154	Intangible Assets				
9155	Biological Assets				
9160	Ongoing Works				
9180	Leased Assets				
	Office Equipment	16,361,260			16,361,260
	Furniture and Fittings	40,815,372			40,815,372
	Other Assets	19,901,490			19,901,490

3.9 Auditor General's Report

Director General
Tower Hall Theater Foundation

Auditor General's Report on the Financial Statements and other legal and regulatory requirements of the Tower Hall Theater Foundation for the year ended on 31st December 2023 as per the section 12 of the National Audit Act No.19 of 2018.

1. Financial Statements

1.1. Qualified Opinion

The statement of financial position of the Tower Hall Theatre Foundation as at 31st December 2023 and the Financial Statements comprising the extended income statement, statement of changes in equity as well as cash flow statement and notes to the financial statements, including a summary of significant accounting policies for the year ended 31st December 2023 were carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018 and Finance Act, No. 38 of 1971. My report will be tabled in the Parliament in due course as per the Article 154 (6) of the Constitution.

In my opinion, except for the effects of the matters described in the “Basis for Qualified Opinion of my report, the financial statements give a true and fair view of the financial position of the Foundation as at 31 December 2023, and its financial performance and cash flows for the year then ended are in accordance with Sri Lanka Public Sector Accounting Standards.

1.2. Basis for Qualified Opinion

- (a) Since the rectifications of errors done in the year under review related to the previous years amounting to Rs. 97,976,488 had been accounted only in the adjustment account of the previous year without re-stating the opening balances in contrast to the paragraph 47 (b) of the Sri Lanka Public Sector Accounting Standards 03, the balance of the capital grant account had been overstated by Rs.16,476,488, and the accumulated balance of the depreciation account had been understated by Rs.81,500,000 as well as the accumulated deficit had been understated by Rs. 65,023,512 in the beginning of the year under review.

- (b) A sum of Rs.1,410,800 that had been paid in the year under review related to the renovation task of the Tower Hall Theatre Museum which in unfinished level had been capitalized to the Building Account without being accounted under the ongoing works in contrast to the paragraphs 14 (a) and (b) of the Sri Lanka Public Sector Accounting Standards 07.
- (c) Although the difference between the net gains from the de-recognition of assets and the carrying amount of the item should be identified as the gain or loss arising from the de-recognition of an item of property and accounted as per the paragraph 84 of the Sri Lanka Public Sector Accounting Standard 07, the gain of Rs.690,773 arising from the car disposed in the year under review had not been accounted as the above requirement had not been met.
- (d) As per the paragraph 44 of the Sri Lanka Public Sector Accounting Standard 11, the revenue from the non-exchange transactions should be identified to the income. However, the proceedings had not been done accordingly regarding a sum of Rs. 24,305,703 from the capital grants of Rs.24,490,000 that had been received during the year under review.
- (e) Since the proceedings had not been made as per the transitional provisions from 116 to 125 of the above standard regarding the capital grants that had been received in the previous year, a sum of Rs. 195, 336, 663 to be further identified as revenues had been shown in the statement for changes in equity as the capital grants of the government.
- (f) Due to the non-submission of files and documents related to 06 account balances amounting to a total of Rs. 79,368,601 existing for many years under the accumulations of the statement of financial position, the accuracy of those balances could not be verified.
- (g) Although there was a sum of Rs.4,738,153 that should be accounted as buildings in the year under review, that amount had been accounted as a sum of Rs.5,110,594. Consequently, the buildings had been accounted in excess of Rs. Rs.372,441.
- (h) Following defects were observed in the examination of Cash Flow Statements.
 - (i) The deficit which was a sum of Rs. 14,844,240 in the year under review as per the financial statements had been included in the cash flow statement as a sum of Rs.63,523,296 in excess of Rs. 48,679,056, and the depreciation expenditure of Rs.96,486,261 for the year had been shown as a sum of Rs.96,533,261 in excess of Rs.47,000 as well as the value of the gratuity paid during the year amounting Rs.1,216,143 had been shown as a sum of Rs.973,483 understating by a sum of Rs.242,660. Consequently, it was observed that the cash flow under the operation activities of the cash flow statement was not correct.

- (ii) The investment interest received in cash amounting Rs. 41,480,317 within the year under review had been shown as Rs.43,833,685 in excess of Rs.2,353,368, and the fixed assets acquisitions at a value of Rs. 34,220,807 had been shown as Rs. 47,169,426 in excess of Rs.12,968,619. Consequently, it was observed that the cash flow under the investment activities was not correct.
- (iii) As per the paragraph 09 of the standard, the investments of which the remaining period for the maturity from the date of acquisition is 03 months or less, money and money equivalents in the cash flow statements and the statement of the financial position should be shown as liquid assets. However, the value of 03 fixed deposits of Rs.22,000,000 to be matured in three months had been shown under current assets instead of showing as money and money equivalents.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities under those standards have further been described in the section of Auditor's Responsibilities for the Audit of the Financial Statements in this report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Other details included in the Annual Report 2023 of the Foundation

Other details mean the details included in the annual report 2023 of the foundation which I obtained before the date of this audit report, but not included in financial statements and my audit report on those statements. The management is responsible for these other details.

My opinion on financial statements does not cover other details and I do not express any certification and opinion on that matter.

My responsibility about the financial statements in relation to my audit is to read the other details when possible to have and seek whether those details are quantitatively matching with financial statements or my knowledge gained by the audit or by other means.

On the basis of other details which I obtained before the date of this audit report and the tasks I performed, if I include that these other details have been indicated with quantitative errors, such details should be reported by me. I have nothing to be reported in respect of this matter.

1.4 Responsibilities of Management and the Governing Parties about the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control; as management determines, is necessary to enable the preparation of financial statements that are free from material misstatements that can be caused due to frauds or errors.

In preparing the financial statements, management is responsible for assessing the ability of the Foundation for continuous existence and it is a responsibility of the management to have

accounts on the basis of continuous existence and disclosing the details related to the continuous existence of the foundation except if the management intends to liquidate the foundation or if the actions are taken to stop the operations when other alternatives are not available.

The responsibility of the financial reporting process of the Foundation is held by the governing parties.

As per Sub-section 16(1) of the National Audit Act, No. 19 of 2018, the Foundation is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable the preparation of annual and periodic financial statements of the foundation.

1.5 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional uncertainties throughout the audit. I also:

- Designed and performed Opportunistic and appropriate audit procedures to identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error in respect of providing a basis for my audit opinion. The impact of a fraud is higher than the impact of a material misstatement resulting from an error, as the fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtained an understanding about internal control in order to design opportunistic and appropriate audit procedures, though it was not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluated the appropriateness of accounting policies used and the fairness of accounting estimates and related disclosures made by the management.
- Concluded on the appropriateness of using the basis of continuous existence of the foundation for accounting based on the audit evidence obtained on whether a material uncertainty exists related to events or conditions that may cast significant doubt the ability of continuous existence of the foundation. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, my opinion should be modified. However, continuous existence can be ceased due to the future events or conditions.

- Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I inform the parties in charge of governance about the important findings of my audit, main internal weaknesses of the governance and other particulars.

2. Report on other Legal and Regulatory Requirements

2.1. Special provisions are included in relation to the following requirements of the National Audit Act No.19 of 2018.

2.1.1. Except the impact caused by the particulars described in the section “Basis for Opinion” in my report, all details and clarifications required for the audit were obtained by me except the impact caused by the particulars described in “Basis for Qualified Opinion” in my report as per the report specified in the Section 12(a) of the National Audit Act No.19 of 2018, and the due basis for financial reporting has been maintained as revealed by my inspection.

2.1.2. The financial statements of the foundation are compatible with the previous year in line with the requirement of the Section 6(1) (d) (iii) of the National Audit Act No.19 of 2018.

2.1.3. The recommendations made by me in the previous year have been included in the financial statements except the observations stated in the paragraphs 1.2(c) and (g) under the section “Basis for the qualified opinion” of my report according to the requirement indicated in the Section 6(1) (d) (iv) of the National Audit Act No.19 of 2018.

2.2. Based on the procedures followed and the evidences obtained as well as due to being limited to quantitative facts, nothing enough was caught by my attention to express the following statements.

2.2.1. That a certain member of the Governance Board of the Foundation has a connection directly or by other means outside the normal business condition regarding an agreement related to the foundation as per the requirement stated in the Section 12(d) of the National Audit Act No.19 of 2018.

2.2.2. That it has been proceeded in contrast to a certain relevant written law or other general or special provisions issued by the Board of Governance other than the following observations as per the requirement mentioned in the Section 12 (f) of the National Audit Act No.19 of 2018.

2.2.3. That it had been proceeded as not compatible with the powers, duties and functions of the foundation as per the Section 12 (g) of the National Audit Act No.19 of 2018 except the obsrvations mentioned below.

References to Laws, Rules and Regulations

Description

- (a) The provisions of the Special Grant dated 08 October 1980 related to the transfer of Sawsiripaya Building and the land areas; where it is situated, to the Tower Hall Foundation.
- (a) It had been stated that this land and the buildings situated therein should not be used for any activity other than the tasks to encourage and promote dancing activities and if not used for the said purpose, it will then be transferred back to the government. However, the Suwsiripaya Building and the land areas where it is situated had been given on lease to the Construction Industry Development Authority at 02 occasions per 30 years, and the second agreement had been made without a formal approval. Even after the end of the lease period on 14 May 2016, they stayed in the same building as per the decisions taken at the meeting held on 04 January 2023 under the patronage of the Prime Minister and the meeting held on 30 January 2024 under the patronage of the Secretary to the Prime Minister without taking measures to enter into a new lease agreement or to establish the said office immediately in a building owned by the Authority.
- (b) Due to the inclusion of a paragraph containing the condition “The lessee parties have the right to give the full leased property or a part thereof on sub-lease” in the leased agreement made with the Construction Industry Development Authority as disadvantageous to the foundation, a space having an extent of 2017 Sqft had been given on sub-lease by the said Authority to the Construction Guarantee Fund (CGF) at a monthly rental of Rs.227,000 for a period from 01st July 2021 to 30th June 2023, and the auditorium had also been given to the external parties on rental basis.

2.2.4. That the resources of the foundation have not been procured and used thriftily, efficiently and effectively within the timeframe in line with related rules and regulations except the observation mentioned below as per the requirement of the Section 12 (h) of the National Audit Act No.19 of 2018.

- (a) The bid to upgrade a part of Tower Hall Theater as a Museum was awarded to the Western Provincial Industry Development Authority at an estimate of Rs. 1,410,800 on 04 December 2023 and 5 percent of withholding money had been deducted from the total estimate amount and the full amount of Rs.1,340,260 had been paid to the Authority on 29 December 2023. Also, even if this task should be completed before 31 December 2023 as per the acceptance letter, the respective task had not been completed even as at the date of site inspection done by the audit; 18 April 2024.

- (b) The repairing work of the building located behind the Sarasavipaya of which the estimate was Rs. 3,914,827 had been awarded to the Department of Buildings for the estimate increased at the third time which is at an amount of Rs.7,219,643, and a sum of Rs.6,461,374; an amount of 89 percent exceeding the 30 percent limit of advances, had been paid without keeping a security violating the paragraph 5.4.4 of the Procurement Guidelines. As the value of its works done was Rs. 4,738,154, the amount paid in excess; Rs. 1,723,220, had been recovered in the month of July 2024 after passing a period of more than 09 months.

2.3. Other particulars

- (a) The actions had not been taken to settle the withholding money of the contract amounting Rs.1,786,008 that had exceeded more than a period of 05 months as at 31 December 2023.
- (b) The appropriate measures had not been taken to recover the debtor balance of Rs.1,203,583 existing from more than a period of 05 years as at 31 December 2023.
- (c) Since the performance indicators related to each activity included in the Action Plan of the year 2023 had not been identified, and the Performance Report had not been prepared in line with the Key Performance Indicators related to the those activities, it was not possible to directly identify whether the objective expected from those activities has been achieved.

W.P.C.Wickramarathna
Auditor General

Chapter 04 - Performance Indicators

4:1 Performance Indicators of the Institution(Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of expected output		
	100%-90%	75%-89%	50%-74%
<i>Accounts Division</i>			
Preparation of Annual Account Report 2023	✓		
Preparation of Annual Estimates 2023	✓		
Preparation of Monthly Salary	✓		
Presenting Monthly Account Summaries 2023	✓		
Preparation of bank reconciliation statements	✓		
Sending answers to audit inquiries	✓		
Settling Accounts 2023	✓		
Conducting annual board of surveys	✓		
Preparation of the Annual Action Plan 2023	✓		
Preparation of the final financial statement 2023 and the imprest account	✓		
<i>Administration Division</i>			
Minimize the use of papers and manage stationery usage in the institution, maintaining a productive and efficient work environment	✓		
Development of staff training workshops, knowledge sharing and general administration and processes	✓		
Preparation of the Procurement Plan 2023	✓		
Updating the personal files of the officers	✓		
Granting approval for salary increments, loans and leave	✓		
Preparation of performance reports	✓		
Vehicle management, insurance and revenue licenses, servicing and maintenance	✓		
<i>Program Division</i>			

Conducting programs related to the Action Plan		✓	
Providing allowances and medical assistance for Artists	✓		
Conducting courses	✓		
Preparing syllabi for new courses	✓		
Book launch	✓		

Chapter 05 - Performance in achieving Sustainable Development Goals (SDGs)

5:1 Relevant Sustainable Development Goals identified

Goal / Objectives	Goals	Achievement indicators	Progress in having achievements to date		
			0% - 49%	50% - 74%	75% - 100%
3	-	Granting New Year gift to Artists			✓
3	-	Conducting medical clinics for elderly artists			✓
4	4:1 and 4:2	Commemoration of founders and employees who died during the service			✓
4	4:2	Tower Communication Pavilion			✓
4	4:2	<i>Apekshawe Wedika Mangalyaya</i> "Tower Drama Festival- 2023"			✓
4	4:2	Tower Prabhashwara Concert			✓
4	4:2	Conducting World Theatre Day celebration			✓
4	4:2	Drama Production (Sinhala)			✓
4	-	All Island School Drama Competition 2022 - 2023			✓
4	-	Rukmini Devi Celebration Program			✓
4	4:1	Conducting Buddhist Song concerts			✓
4	4:1 and 4:2	Book; "Lionel Gunathilaka's approach to the Noorthi Music of Sri Lanka"			✓
3	4.1	Conducting a drama and performing arts school (Sinhala medium)			✓
4	4.2	Conducting Diploma awarding ceremony for students of the academic year 2020/21 /2021/2022			✓
3	-	Conducting a drama and performing arts school (Tamil medium)			✓
4	4:1	Performing Saraswati Pooja			✓

4	4:1 and 4:2	Fulfilling the initial works of the Advanced Diploma in Music (Sinhala Medium)	✓		
4	4:1 and 4:2	Fulfilling the initial works of Advanced Diploma in Dance (Sinhala Medium)	✓		
4	4:1 and 4:2	Fulfilling the initial works of Higher Diploma in Music (Tamil Medium)	✓		
4	4:1 and 4:2	Fulfilling the initial works of Advanced Diploma in Dance (Tamil Medium)	✓		
4	4:1 and 4:2	Leadership training program for students following the Higher Diploma Courses			✓
4	4:1 and 4:2	Preparation and standardization of the syllabus of the professional course in Acting			✓
4	-	Professional course in Acting			✓
4	4:1 and 4:2	Representing the international performing arts exchange programs and foreign drama festivals		✓	
4	4:1 and 4:2	Bhathkhanda Dance/Music Examination		✓	
4	4:1 and 4:2	Conducting one-day practical training workshops in drama and performing arts			✓
4	4:2	Conducting a one-day entertainment workshop for the members of the Rukmani Devi Association			✓
4	4:1 and 4:2	Tower Youth Conference			✓
4	4:2	Tower Artists' Union			✓
4	4:2	Making preliminary arrangements for conducting a musical concert in aid of the Tower Elderly Artist Fund			✓
4	4:2	Directory of stage drama actors (Sinhala and Tamil)			✓
4	4:2	Final year drama production by students Drama and Performing Arts School (Sinhala)			✓
4		Pilgrimage for artists			✓

4	4.1 and 4.2	YouTube channel			✓
4		Public Private Partnership Program			✓
4	-	Tower Awarding Ceremony			✓
4		<i>Apekshawe Wedika Mangalyaya</i> "Tower Tamil Drama Festival- 2023"			✓
4	4.2	Conducting practical training workshops on drama and performing arts			✓
4	4.2	National Literature Arts Festival	✓		
4		Overseas training		✓	

5:2 Gains and challenges in achieving the Sustainable Development Goals .

Achievements

- ✓ Apekshawe Wedika Mangalyaya 2023 - Attracting the audiences to theatres that had been collapsed due to the COVID-19 pandemic by conducting the Tower Theatre Festival and promoting the art of drama by encouraging theatre artists.
- ✓ The Higher Diploma in Drama and Performing Arts was started at the Sandilippai and Chankanai Cultural Centre in Jaffnaby recruiting 95 students it enabled the equal distribution of education among the nations.
- ✓ A monthly allowance of Rs. 7500/ and medical assistance were given for 63 artists each from the President's Welfare Fund to enhance the health and welfare of elderly artists.
- ✓ A monthly allowance of Rs. 7500/ and medical assistance were given from the Tower Hall Theatre Foundation for 41 artists each to enhance the health and welfare of elderly artists.
- ✓ The Advanced Diploma Certificates were awarded for 52 Diploma Holders enabling to engage in the field of performing arts and to achieve the required qualifications to access the higher education opportunities.
- ✓ Referring 52 Diploma holders of the Drama and Performing Arts School in the academic year 2020/2021 and 2021/2022 to the Open University of Sri Lanka to pursue the Bachelor of Education in Drama and Theatre.
- ✓ The Book "Lionel Gunathilaka's approach to the Noorthi Music of Sri Lanka – Printing 1000 copies of the said book for the advancement of the Noorthi Music of Sri Lanka.

- ✓ Preparation of a directory containing information on stage drama actors - 1000 books containing the telephone numbers and addresses of artists engaged in the field of stage drama were printed and published.
- ✓ Starting a YouTube channel and improving and maintaining a Facebook channel.
- ✓ Starting a course on Acting and recruiting 33 students for the course.
- ✓ Carrying out the preliminary works related to starting Dance and Music Courses (Sinhala medium) which are having a higher demand.

Challenges

- ✓ Popularizing the Higher Diploma in Drama and Performing Arts, which had been limited only to the capital, to include Tamil students in areas outside the capital such as Jaffna, and creating interest among the students.
- ✓ The funds required to carry out the desired programs have been reduced as the electricity bills had to be paid for theaters and due to the increase in electricity charges.
- ✓ Taking steps to start higher diploma courses in music and dance in Sinhala and Tamil medium outside the capital.
- ✓ Commencing short-time courses on Acting, Theater Lighting and Audi Visual editing.
- ✓ Difficulty in finding the necessary places to start new courses and lack of physical resources.
- ✓ The new generation's interest in studying drama and performing arts courses has decreased due to the current economic difficulties.
- ✓ Lack of officers to maintain the YouTube channel and to perform the related editing works.
- ✓ The process of taking over the Sawusiripaya building to the Tower Hall Theatre Foundation has not been completed.
- ✓ The promotion of theaters that were closed due to the corona pandemic takes considerable time.

Chapter 06 - Human Resource Profile

6.1 Cadre Management

Board of Trustees of Tower Hall Theater Foundation - 2023

Ex-officio Members

- 01 Chairman of the Tower Hall Theater Foundation / Hon. Dinesh Gunawardene, Prime Minister of the Democratic Socialist Republic of Sri Lanka
- 02 Hon. Shehan Semasinghe, State Minister of Finance
(Representative of the Minister of Finance)
- 03 Hon. Dinesh Gunawardene, Minister of Public Services, Provincial Councils and Local Government
- 04 Hon. Vidura Wickramanayaka, Minister of Buddhasasana, Religious and Cultural Affairs
- 05 Mr. Anura Dissanayaka, Secretary to the Prime Minister
- 06 Mr. Somarathna Vidanapathirana, Secretary to the Ministry of Buddhasasana, Religious and Cultural Affairs
- 07 Mr. M.N. Ranasinghe, Secretary to the Ministry of Education
- 08 Mrs. K.A. D. R. Nishanthi Jayasinghe, Additional Secretary (Development), Ministry of Buddhasasana, Religious and Cultural Affairs (National Heritage Division)
- 09 Mr. J.M. Bhadra Jayawardhana, Municipal Commissioner of Colombo Municipal Council

Members appointed by the Hon. Prime Minister **(For a period of 03 years from the date of appointment)**

01. Mr. G.R. Perera - 01.11.2022 – 01.05.2023
02. Mrs. Charita Priyadarshini Peiris
03. Mr. Palitha Silva
04. Mr. Nadaraja Karthik

Treasury Representation

- Mrs. Renuka Kolambage, Chief Finance Officer, Ministry of Finance
- Dr. (Mr.) D.M.S. Dissanayake, Director General, Tower Hall Theater Foundation.

Senior Staff Officers

1. Director General - Dr (Mr.) D.M.S. Disanayaka
2. Director (Administration and Development) - Mr. Nipuna Dissanayake
3. Director (Drama Promotion Education & Programs) - (Vacant)
4. Assistant Director (Finance) - Mr. Kasun Deshapriya
5. Assistant Director (Administration and Development) - (Vacant)
6. Assistant Director (Drama Promotion, Artist Welfare and programs) - Mr. Chandana Bandara
7. Assistant Director (Education Research and Conservations)- (Vacant)
8. Assistant Director (Tamil Drama Promotion) -Dr (Mr.) Shammuga Sharma

Approved staff and Actual staff as at 31.12.2023

Service Category	Salary Code	Post	Approved Cadre	Actual Cadre	Vacant Cadre
Senior level	HM-2-1	Director General	1	1	0
	HM-1-1	Director (Administration and Development)	1	1	0
		Director (Drama Promotion, Education and Programs)	1	0	1
	MM-1-1	Assistant Director (Administration and Development)	1	0	1
		Assistant Director (Finance)	1	1	0
		Assistant Director (Educational Research and Conservation)	1	0	1
		Assistant Director (Drama Promotion, Artists Welfare and Programs)	1	1	0
		Assistant Director (Tamil Drama Promotion)	1	1	0
Tertiary level	JM-1-1	Administrative Officer	1	1	0
		Manager (Theatre)	3	3	0
		Internal Audit Officer	1	1	0
	MA-4	Development Assistant (Sales)	1	1	0
		Development Assistant (Accounts and Finance)	1	1	0
		Coordinating Officer (Courses)	1	1	0
		Coordinating Officer (Programs and Promotions)	1	1	0
		Coordinating Officer (Welfare)	1	1	0
		Senior Sound Administrator	1	1	0
Secondary Level	MA-2-1	Foreman Civil	1	1	0
		Technical Assistant	1	1	0
		Sound Manager	1	0	1
		Bookkeeper	1	1	0
	MA- 1-1	Management Assistant (Non-Technical)	26	17	9
		Management Assistant (Cashier)	1	1	0
		Management Assistant (Tamil Speaking)	1	1	0
Primary level	PL-3	Driver	6	3	3
		Electrician	1	1	0
		Sound Operator	4	1	3
		Stage Lighting Technician	3	2	1
		Maintenance Officer	1	1	0
	PL-2	Stage Lighting Technician Helper	3	2	1
		Office Assistant	7	4	3
		Theatre Hall Assistant	8	5	3

	PL-1	ControlRoom Assistant	1	0	1
		TheatreService Studio Assistant	1	1	0
		Museum/Record RoomAssistant	1	1	0
		SoundOperator Assistant	3	3	0
		Book Stall Assistant	1	1	0
		Total	91	63	28

Posts approved to be applied personally to the holders

Secondary Level	MA-2-1	Computer Operator	01	01	0
Primary Level	PL-2	Management Assistant	02	02	0
		Total	94	66	28

- Recruitment has been made on contract basis for the post of Technical Assistant.
- One Management Assistant has taken no-pay leave for 05 years.
- Since one of the Stage Lighting Technicians has applied for foreign leave and has gone abroad, said leave has been referred for approval.

Extension of the Contract Period

Mr. Neshan Dhanushka - Technical Assistant From 14.09.2023 to 15.09.2025

Resignations - 2023

No.	Name	Post	Date of Appointment	Date of Resignation
01	Mrs. Pavani Yasora	Management Assistant	2019-08-01	2023-01-02
01	Mr. Nimal Wijesundara	Driver	2001-08-15	2023-01-31
03	Mrs. Nilmini Wasantha Herath	Coordinator (Music)	2001.10.01	2023-02-28
04	Mr. Nilantha Sisira Kumara	Management Assistant	2016-10-03	2023-04-30
05	Mrs. Mangali Kumari Banneheka	Management Assistant	2016-10-03	2023-10-04

6.2 Way of influence of the human resource shortage or surplus on the performance of the institution

The approved number of employees in the institution is 91 and the currently available staff is 63. Accordingly, the vacant posts are as follows.

01. Director (Drama Promotion, Education and Programs)	01
02. Director (Administration and Development)	01
03. Assistant Director (Educational Research and Conservation)	01
04. TechnicalAssistant	01
05. SoundManager	01
06. ManagementAssistant (Non-Technical)	09
07. Driver	03
08. SoundOperator	03

09. Stage Lighting Technician	01
10. Stage Lighting Technician Helper	01
11. OfficeAssistant	03
12. Theatre Assistant	03
13. ControlRoom Assistant	01

In accordance with the circulars issued from time to time and owing to the control of institutional expenses, the recruitments could not be done for all the posts above-mentioned.

However, despite the approval obtained for new recruitments to several posts pointing out the necessity of the essential posts, several posts such as Director (Drama Promotion, Education and Programs), Assistant Director (Educational Research and Conservation) and Technical Assistant could not be recruited as there were not suitable candidates.

Accordingly, as the essential posts such as Director (Drama Promotion, Education and Programs), Assistant Director (Educational Research and Conservation) could not be recruited, it was very difficult to carry out the proceedings and the conservation activities of the drama schools being maintained by the Tower Hall Theatre Foundation.

Also, due to the inability to recruit a permanent person for the post of Technical Assistant, it was difficult to digitize institutional activities.

6.3 Human Resource Development

Information related to Training Courses of the Staff - 2023

Name of the Program	No. of employees trained	Duration of the Program	Total Investment	Program Type (Local / Foreign)	Output / Knowledge gained
01. Annual Board of Survey	02	01day	Rs. 27,000.00	Local	Way of conducting an accurate board of survey
02. Procurement Process	01	02 days	Rs.9,500.00	Local	Accurate Procurement Process
03. Formal Filing	01	01day	Rs.13,500.00	Local	Maintaining a formal file
04. Role of the Account Clerks	02	02 days	Rs.19,000.00	Local	Accurate Accounting Activities
05. Professional Development for a Qualitative Working Environment	02	01day	Rs.10,000.00	Local	Professional Efficiency and Positive Attitudes Development

The staff members who directly contribute to the activities of the institution were able to develop their subject-related knowledge through the training provided by the above-mentioned programs.

The performance of the institution was increased to a high level through this training and since the attitudes of the staff members have been developed through this training, their efficiency has increased and they have been able to perform their duties correctly and it has contributed to the progress of the institution.

Chapter 07 –Compliance Report

No.	Requirement to be considered	Compliance Status (Compatible / Not Compatible)	If not compatible, a brief explanation.	Proposed corrective measures to prevent non-compliance in the future
1	The following financial statements/accounts have been submitted on time.			
1.1	Annual Financial Statements	Compatible		
1.2	Advance Account of the Public Officers	Not Compatible	These accounts are not used as it is a semi-government statutory institute.	
1.3	Business and Production Advance Account (Commercial Advance Accounts)	Not Compatible		
1.4	Warehouse advance accounts	Not Compatible		
1.5	Special Advance Accounts	Not Compatible		
1.6	Other	Not Compatible		
2	Maintaining Books and Documents (M.R. 445)			
2.1	Updating and maintaining the fixed asset register in accordance with Public Administration Circular 267/2018	Compatible		
2.2	Updating and maintaining personal emoluments/personal emoluments cards	Compatible		
2.3	Updating and maintaining the audit inquiry document	Compatible		
2.4	Updating and maintaining the internal audit report file	Compatible		
2.5	Preparing all monthly account summaries (CIGAS) and submitting them to the Treasury on the due date.	Not Compatible	All monthly account summaries are sent to the Ministry and the Ministry forwards the relevant reports to the General Treasury.	

2.6	Updating and maintaining the check and money order register	Compatible		
2.7	Updating and maintaining the inventory register	Compatible		
2.8	Updating and maintaining stock records	Compatible		
2.9	Updating and maintaining the damage and loss register	Compatible		
2.10	Updating and maintaining the liability register	Compatible		
2.11	Updating and maintaining the counterfoil register (GA – N20)	Compatible		
03	Delegation of functions for Financial Control (F.R 135)			
3.1	Assigning the financial powers within the institution	Compatible		
3.2	Making awareness within the institution on the delegation of financial powers	Compatible		
3.3	Powers have been delegated as every transaction is approved through two or more officers.	Compatible		
3.4	The government payroll software package is used subject to the control of accountants in accordance with Public Accounts Circular No. 171/2004 dated 11.05.2014.	Compatible		
4	Preparation of Annual Plans			
4.1	Preparation of the Annual Action Plan	Compatible		
4.2	Preparation of the Annual Procurement Plan	Compatible		
4.3	Preparation of the Annual Internal Audit Plan	Compatible		
4.4	Preparing the annual estimate and submitting to the National Budget Department (NBD) on the due date.	Compatible		
4.5	The annual cash flow statement has been submitted to the Department of Treasury Operations on the due date.	Compatible		
5	Audit Queries			

5.1	All audit inquiries have been answered by the date as prescribed by the Auditor General.	Compatible		
6	Internal Audit			
6.1	The Internal Audit Plan is prepared after consultation with the Auditor General at the beginning of the year as per F.R 134(2) DMA /1-2019.	Compatible		
6.2	The answers have been given for every internal audit report within one month	Compatible		
6.3	The copies of all internal audit reports have been submitted to the Department of Management Audit in accordance with subsection 40(4) of the National Audit Act, No. 19 of 2018.	Compatible		
6.4	The copies of all internal audit reports have been submitted to the Auditor General in accordance with Financial Regulation 134(3).	Compatible		
7	Audit and Management Committees			
7.1	At least 04 Audit and Management Committees have been held during the relevant year as per the DMA Circular 1-2019.	Compatible		
8	Asset Management			
8.1	Information on purchases and disposals of assets has been submitted to the Office of the Comptroller General as per Chapter 07 of the Asset Management Circular No. 01/2017.	Compatible		
8.2	In accordance with Chapter 13 of the above circular, an appropriate liaison officer has been appointed to coordinate the implementation of the provisions of the said circular and the details of that officer have been reported to the Office of the Comptroller General.	Compatible		
8.3	The board of surveys were conducted and the relevant			

	reports have been submitted to the Auditor General on the due date in accordance with Public Finance Circular No. 05/2016.	Compatible		
8.4	The deficiencies and other recommendations revealed in the annual board of survey have been implemented within the period specified in the circular.	Compatible		
8.5	Disposal of condemned goods has been carried out in accordance with F.R 772.	Compatible		
9	Vehicle Management			
9.1	Preparing daily running charts and monthly summary reports for vehicles in the pool and submitting them to the Auditor General on the due date.	Compatible		
9.2	Vehicles have been disposed with a period less than 6 months from the condemnation.	Compatible		
9.3	Maintaining and updating vehicle logbooks.	Compatible		
9.4	Proceeding in accordance with F.R 103, 104, 109, and 110 regarding every vehicle accident	Compatible		
9.5	Re-inspection of fuel combustion in vehicles as per the provisions of paragraph 3.1 of Public Administration Circular No. 2016/30 dated 29.12.2016	Not Compatible	The fuel supply is limited and the finding a suitable institution to conduct fuel combustion tests has been difficult.	It has been decided to carry out the works using a designated officer from the Ministry and the staff officers from the institution.
9.6	Absolute ownership of the leased vehicle log books has been taken over after the lease period.	Compatible		
10	Bank Account Management			
10.1	Bank reconciliation statements have been prepared and certified on the due date and submitted for audit.	Compatible		
10.2	The dormant bank accounts carried forward from previous years or in the year under review have been settled.	Compatible		
10.3	The balances disclosed in bank reconciliation statements and needed to be adjusted have been dealt with in accordance with financial regulations and those balances have been settled within a period of one month.	Compatible		

11	Utilization of Funds			
11.1	The provisions made have been spent so as not to exceed their limits.	Compatible		
11.2	Entering into liabilities at the end of the year so as not to exceed the remaining provisions after utilizing the provisions in accordance with the F.R 94(1).	Compatible		
12	Advance Account of the Public Officers	Compatible		
12.1	Being compliant with restrictions.	Compatible		
12.2	Conducting a time analysis of outstanding loan balances.	Compatible		
12.3	Loan balances outstanding for more than a year have been settled.	Compatible		
13	General Deposit Account			
13.1	The actions have been taken in accordance with F.R 571 regarding overdue deposits.	Not Compatible	These accounts are not used as it is a semi-government statutory institute.	
13.2	Updating and maintaining the control account for general deposits.	Not Compatible		
14	Imprest Account			
14.1	The cash book balance has been remitted to the Department of Treasury Operations at the end of the year under review.	Not Compatible	These accounts are not used as it is a semi-government statutory institute.	
14.2	The ad-hoc imprest account issued in terms of F.R 371 has been settled within one month of the completion of the work .	Compatible		
14.3	The ad-hoc imprest account has been issued in accordance with F.R 371 so as not to exceed the approved limit.	Compatible		
14.4	Monthly reconciliation of the balance of the imprest account with the treasury books	Not Compatible	These accounts are not used as it is a semi-government statutory institute.	
15	Revenue Account			

15.1	The refunds have been made from the collected income in accordance with the relevant regulations.	Not Compatible	These accounts are not used as it is a semi-government statutory institute.	
15.2	The collected income was credited directly to the income rather than to the deposit account.	Not Compatible		
15.3	Presenting reports on revenue arrears to the Auditor General in accordance with F.R 176.	Not Compatible		
16	Human Resource Management			
16.1	Maintaining the staff within approved staffing limits.	Compatible		
16.2	Providing written duty lists to all staff members.	Compatible		
16.3	All reports have been submitted to the Management Services Department in accordance with MSD Circular No. 04/2017 dated 20.09.2017.	Compatible		
17	Providing information to the General Public			
17.1	Appointing an Information Officer and updating and maintaining a register of information disclosure in according to the Right to Information Act and the Regulations.	Not Compatible		Implementation has been done since 2024
17.2	Information about the institution has been provided through its website, and the public has been facilitated to express their appreciations /accusations about the institution through the website or through alternative ways.	Not Compatible		Implementation has been done since 2024
17.3	The reports have been submitted biannually or annually in accordance with Sections 08 and 10 of the Right to Information Act.	Not Compatible		Implementation has been done since 2024
18	Implementation of the Citizens' Charter			
18.1	A Citizens/ Client Charter has been formulated and implemented in accordance with the Circulars No. 05/2008 and 05/2018(1) issued by the Ministry of Public Administration and	Not Compatible		It has been started conducting a preliminary meeting since 2024.

	Management.			
18.2	As per paragraph 2.3 of the said Circular, the institutions have developed a methodology to monitor and evaluate the preparation and implementation of the Citizen/ Client Charter.	Not Compatible		It has been started conducting a preliminary meeting since 2024.
19	Preparation of Human Resource Plan			
19.1	A Human Resource Plan has been prepared based on the format of Annex 02 of Public Administration Circular No. 02/2018 dated 24.01.2018.	Not compatible	It has been temporarily suspended under the Circular of controlling the public expenditure.	It is being prepared since 2024
19.2	A minimum of 12 hours of training per year for each staff member has been confirmed in the above-mentioned Human Resources Plan.	Not Compatible	The staff has been deployed for training programs according to the financial situation and needs of the institution.	This has been included in the upcoming Human Resource Development Plan.
19.3	Annual performance agreements have been signed for all staff based on the format shown in Annexure 01 of the above Circular.	Not Compatible	Annual performance appraisals are conducted based on the the annexures of this circular.	The activities are being prepared in accordance with this Circular.
19.4	A senior officer has been appointed with the responsibility of preparing the Human Resource Development Plan, Preparing Capacity Development Programs, and implementing skill development programs in line with the Paragraph 6.5 of the above Circular.	Compatible		
20	Responding to Audit Paragraphs			
20.1	The deficiencies pointed out in the audit reports issued by the Auditor General for the previous year have been rectified.	Compatible		