



வாரீகை வாரீதாலி
வருடாந்த அறிக்கை
ANNUAL REPORT
2024

டவர் ஹால் ராஜகல பதனாதி
டவர் மண்டப அரங்க மன்றம்
Tower Hall Theatre Foundation

வெட்டிவாசன தாஸ்திக தா ஸாஸ்திக கபெது துமாவாஸாஸ
புத்தசாஸன மத மற்றும் கலாச்சார அலுவல்கள் அமைச்சு
Ministry of Buddhasasana Religious and Cultural Affairs

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Chapter 01

Organizational Profile/Implementation Summary

1.1 Introduction

The Tower Hall Theatre Foundation, established under Act No. 01 of 1978 of Parliament, was established to achieve five key objectives: encouraging and promoting national theatrical activities, conducting research on performing arts, and promoting drama, dance, and music, while also utilizing the Tower Theatre as a National Theatre.

The Foundation is governed by a Board of Trustees comprising fifteen members and chaired by the Hon. Prime Minister of the Democratic Socialist Republic of Sri Lanka.

In line with its mandate, the Tower Hall Theatre Foundation implemented several programs during the year 2024.

- ❖ A total of 67 students were admitted to the Sinhala medium course at the Tower Drama School during the year, while 45 students were enrolled in the newly commenced Tamil medium course in Jaffna.
- ❖ Accordingly, a total of 112 students from the Sinhala and Tamil mediums were admitted as new trainees to the Sri Lankan drama and performing arts sector. In addition, 96 students who successfully completed SLQF Levels 3 and 4 were awarded Higher Diploma Certificates in Drama and Performing Arts.
- ❖ 27 students were selected through an interview for the first-ever vocational course in acting (ACTOR – NVQ 04) in Sri Lanka and began their studies. This will produce trained professional actors required for drama, teledrama, films and advertisements.
- ❖ The "Apekshawe Pratama Mangalya Tower Drama Festival 2024" was held with the aim of attracting audiences to the theaters owned by the foundation and strengthening the economy of the creators.
44 plays were performed here and more than 5000 viewers came to watch the plays.
- ❖ With the objective of preserving and relishing the plays of the *Nurthi*, *Naadagam*, *Theater*, and *Gramophone* eras, as well as the popular songs of that period, the Tower Hall Theatre Foundation organized six ***Tower Prabhashwara*** concerts across various parts of the island, targeting school students, teachers, and the general public. More than 8,000 school students, teachers, and members of the public participated in these concerts and relished the performances.
- ❖ Under the *Jeevan Adhara* program, which supports artists who have made significant contributions to stage drama and the performing arts, dry food packs valued at approximately Rs. 10,000.00 each were distributed to 122 senior artists on the occasion of the Sinhala and Hindu New Year. In addition, a total of Rs. 12,810,000.00 was paid to them as a living allowance for the year 2024.

1.2 Vision, Mission, and Objectives of the Institute

Vision

“To be the National Centre for Theatrical activities and Pioneer Institution in creating a culture of Quality Dramas and Theatrical Arts”

Mission

“To preserve the traditions of performing arts, including drama; to guide communities and creative professionals towards new creations and research; and to foster a quality performing arts culture by enhancing the necessary infrastructure.”.

Aims and Objectives

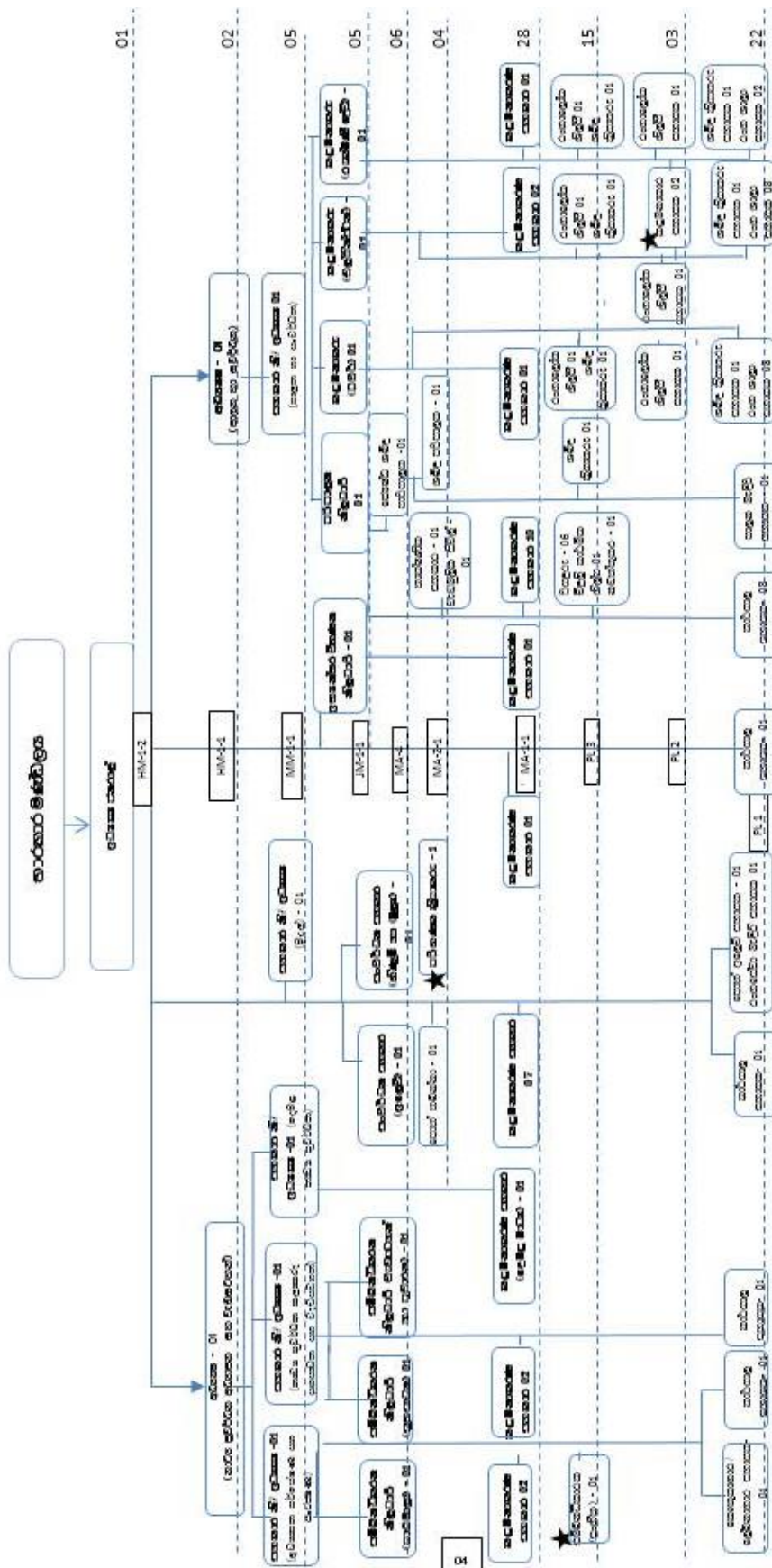
- ❖ To encourage and promote National Theatrical activities
- ❖ To develop and improve the knowledge, understanding and use of the theatre.
- ❖ To provide financial assistance to Theatre Artists and Craftsmen and to assist in the training of
- ❖ drama artists.
- ❖ To produce operas, dances, dramas and 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 Main Activities

- 01.** To recognize and appreciate those engaged in performing arts, including stage drama, and to enhance their welfare activities.
- 02.** To preserve and pass on to future generations the creative works of the *Nadagam*, *Nurthi*, and *Theater* eras for their entertainment and cultural value.
- 03.** To encourage and inspire creative artists to produce high-quality works in drama and performing arts.
- 04.** To showcase Sri Lankan drama and performing arts on the international stage, while introducing and expanding global trends into the local sphere.
- 05.** To develop the theatres and studios owned by the Tower Hall Theatre Foundation and to promote their use among both local and international audiences.
- 06.** To foster and promote a culture of excellence in drama and performing arts.

1.4 Organizational Structure

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★ *Admission and registration fee: 100,000 yen*

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1.5 Main Sections under the Foundation

1.5.1 Administration and Development Division

1.5.2 Finance Division

1.5.3 Drama Promotion Artist Welfare and Programs Division

1.5.4 Tamil Drama Promotion Division

1.5.5 Education Research and Conservation Division

1.5.6 Tower Hall Theatre - Maradana

1.5.7 Elphinstone Theatre - Maradana

1.5.8 Rukmani Devi Theatre Centre - Negombo

1.5.9 Studio - Colombo 07

1.5.10 School of Drama and Performing Arts (Sinhala Medium) - Colombo

1.5.11 School of Drama and Performing Arts (Tamil Medium) - Jaffna

Chapter 02

Progress and outlook

The stage festival of anticipation “Tower Drama Festival - 2024”

The Tower Drama Festival 2024 was successfully held with the objective of inspiring and revitalizing Sri Lankan society through aesthetics.

An expert panel was appointed to select the plays presented at the festival, consisting of:

01. Mr. Somasiri Ekanayake – Director (Planning), National Heritage Division
02. Prof. Anura Wickramasinghe
03. Mr. Chandrasiri Bogamuwa – Senior Lecturer
04. Mr. Asanka Ishan Dayapala

A total of 44 plays were selected for the **stage festival of anticipation “Tower Drama Festival - 2024”**, comprising 12 full-length plays, 24 short plays, 4 children’s plays, and 4 winning plays from the All-Ceylon School Drama Competition.

As part of the pre-publicity program for the festival, a drama procession was held on 09 February 2024, commencing at 3.00 p.m. in front of the *Elphinstone*



Theatre, Maradana. The procession proceeded via *Technical Junction* and *Panchikawatte Roundabout* before returning to the Elphinstone Theatre.



Approximately 300 participants, including drama artists, drama school students, journalists, and Tower Foundation officials, took part in this colorful event.

The stage festival of anticipation “Tower Drama Festival - 2024” was held from 10 February to 21 February 2024 at the *Maradana Tower Theatre* and the *Elphinstone Theatre*. Performances were staged daily at 3.30 p.m. and 6.30 p.m., while the school drama segment was held on 20 and 21 February 2024 at 10.00 a.m.

The festival received wide publicity through both electronic and print media and attracted an audience of over 5,000 people during its 10-day run.



Tower Ranga Yathra - Educational Entertainment Program

Tower Ranga Yathra is an educational entertainment program designed for the Sri Lankan school community, with the aim of promoting local drama while nurturing appreciation, enjoyment, and skills in the art of drama and theatre among future generations.

This program presents the evolution of Sri Lankan drama from its origins to the present day, combining both learning and entertainment.

The performances feature veteran actors and senior lecturers Prasannajith Abeyesuriya, Tharanga Kumari Karunanayake, Indika Jayasinghe, Ivanka Peiris, Chaminda Medagedara, Shantha Peiris, Malith Anuradha, Niroshan Amarasinghe, Roy Amarasinghe, and Upeksha Liyanage as supporting artists.

In 2024, a total of six Tower Ranga Yathra programs were staged in six schools across the island. Each live performance was held over a two-hour session from 10.00 am to 12.00 pm.



- ❖ Kadawatha Vidyaloka College on 25.06.2024.
- ❖ Sooriyawewa National School on 16.07.2024.
- ❖ Devapathiraja College, Rathgama on 17.07.2024.
- ❖ Kavanthissapura Maha Vidyalaya, Embilipitiya on 05.08.2024.
- ❖ Giriulla Gemunu Maha Vidyalaya on 05.11.2024.
- ❖ St. Joseph's College, Bandarawela on 11.11.2024.2



It was observed that there was a high level of participation from students of those schools studying drama, performing arts and aesthetics, as well as students and teachers of nearby colleges, for each of these performances.

Professional course in acting - ACTOR (NVQ 4) started for the first time in Sri Lanka

The Vocational Acting Course (ACTOR – NVQ Level 4) was introduced by the Tower Hall Theatre Foundation in line with the regulations of the Tertiary and Vocational Education Commission and the National Competency Standards of the National Apprenticeship and Technical Training Authority. The course aims to produce professionally competent actors and actresses for the nation.

This program is designed to strengthen the Sri Lankan theatre industry by developing creative performers who are equipped with the knowledge, skills, and understanding required to advance and promote local theatre.

Selection of Applicants for the 2024 Course

Sri Lankan males and females above the age of 16 years were eligible to apply for this course. Applicants with natural talent and a genuine interest in acting were selected through an interview process.

The interview was held on 23rd March 2024, with the selection board comprising renowned actor Mr. Palitha Silva and Lecturer Mr. Ushan Perera. Out of 34 applicants, 27 were selected for the course. Accordingly, the studies of the acting course commenced on 23rd March 2024.



Teaching Staff of the Acting Course

- Professor Mangala Senanayake
- Dr. Senesh Disanayake Bandara
- Lecturer Mr. Ushan Porra
- Veteran Actor Mr. Palitha Silva
- Lecturer Mr. Samanlatha Pushpakumari
- Lecturer Mrs. Devangani Disanayake



The Academic Management Board of the Vocational Acting Course (NVQ 4) consists of Professor Mangala Senanayake, Dr. Senesh Disanayake Bandara, Veteran Actor Mr. Palitha Silva, and Dr. Ajith Polwatte.

The course is conducted every Saturday, from 8.30 a.m. to 5.00 p.m., at the Tower Hall Theatre Foundation Head Office.



Sixth Tower Prabashwara Concert

The “State Vesak Festival” organized by the All Ceylon Shasanaraksha Mandalaya and the Ministry of Buddha Sasana, Religious and Cultural Affairs for the occasion of the Vesak Festival of the 2568th Year of the Buddhist Era was held on 24.05.2024 at the Sri Dharmaraja Pirivena Viharaya in Matale.

Mrs. Ratnasila Perera, Mrs. Kanchanamala Mahawithana, Mr. Ravindra Kodagoda, Mr. Jeevan Handunnetthi, Mr. Udeni Chandrasiri, Mrs. Kumari Perera, Mrs. Fernie Roshini, Mr. W. Nimal Jayasinghe, Mr. Ruwan Danasuriya, Mr. Chaminda Medagedara, Mr. Pathum Danasuriya, Mr. Sugath Maithri, Mrs. Wasantha Wijesinghe, Mrs. Upeksha Udagedara, Mrs. Sripali Amarasinghe, Mr. Wilfred Perera and many other popular actors and singers participated in these concerts.



The Tower Orchestra led by Mr. Ranjith Yapa de Alwis provided the music, and the speech was given by veteran announcer Mr. Gamini Merinnage.

A large crowd including residents of Matale, school and Dhamma school students, and government officials participated in this event.



Seventh Tower Prabashwara Concert

As part of the **Bauddhaloka Vesak Zone**, jointly organized by the Prime Minister's Office, the All Ceylon Buddhist Congress, and the Dharmayathanaya to celebrate the Vesak Festival in the year 2568 of the Buddhist Era, a Buddhist devotional song concert **featuring Nurthi performances**, the modern production of the Tower era, "**Tower Prabhashwara**," was held in front of the Dharmayathanaya on Bauddhaloka Mawatha **on 25.05.2024, from 8.00 p.m. until the following morning**. A large crowd gathered along Bauddhaloka Mawatha to witness the concert.



Ratnasila Perera, Kanchanamala Mahawithana, Sudath Samarasinghe, Ravindra Kodagoda, Tharanga Kumari, Jeevan Handunnethi, Udeni Chandrasiri, Kumari Perera, Fernie Roshini, W. Nimal Jayasinghe, Ruwan Danasuriya, Chaminda Medagedara, Pathum Danasuriya, Sugath Maithri, Wasantha Wijesinghe, Sri Pali Amarasinghe, Wilfred Perera and many other popular actors and singers participated in this year's concert.

The music for the concert was provided by the Tower Orchestra led by tower musician Ranjith Yapa de Alwis. The narration was by veteran announcer Gamini Merinnage.

Eighth Tower Prabashwara Concert

At the request of the Principal of Ehetuwewa National School, the modern arrival of the Tower era, “Tower Prabhashwara”, a theatrical experience including Nurthi performances, was held on 18.06.2024 from 6.00 pm for the students of Ehetuwewa Bandaranaike National School and the people of the area. This event was held with great success amidst the response of over 2000 audience members including students, teachers, alumni, and residents of the area.



This concert, organized to fulfill one of the core objectives of the Tower Hall Theatre Foundation—namely to preserve, enjoy, and bequeath the artistic creations of the Tower era to the present generation—was of equal importance to school students studying Aesthetic and Sinhala subjects as well as to the teachers of those subjects. It also aimed to provide an enriched entertainment experience for the wider audience.

This year’s concert featured the participation of several renowned actors and singers, including Master Sudath Samarasinghe, W. Nimal Jayasinghe, Ruwan Danasuriya, Ratnasila Perera, Kanchanamala Mahawithana, Ivanka Peiris, Tharanga Kumari, Jeevan Handunnethi, Udeni Chandrasiri, Kumari Perera, Fernie Roshini, Chaminda Medagedara, Pathum Danasuriya, Sugath Maithri, and Wilfred Perera.

Music was performed by the Tower Orchestra, under the direction of Ranjith Yapa de Alwis, while narration was provided by veteran announcer Gamini Merinnage.



Ninth Tower Prabashwara Concert



At the request of the Principal of Aralaganwila Vilayaya National School, a theatrical experience including the modern arrival of the Tower era, “Tower Prabhashwara”, was held



on 14.08.2024 at the Aralaganwila Mahaweli Pratibha Hall for the students of Aralaganwila Vilayaya National School and the children of other schools in the Aralaganwila area, their parents and local residents.

This year’s concert featured the participation of popular singers and actors who have completed the Higher Diploma in Drama and Theatre from the Tower School of Drama and Theatre and are already active in the field.

Music was provided by the Tower Youth Orchestra, while veteran singer and actor Yohan Ranasinghe served as the announcer.

The concert was attended by more than 1,000 participants, including students and the Principal of Vilayaya National School, students and staff of surrounding schools, principals, parents, area residents, the Divisional Manager of the Vijayabapura Zone of the Sri Lanka Mahaweli Authority, the Deputy Resident Manager of the Rambaken Oya Zone, and members of the Maha Sangha.



Tenth Tower Prabashwara Concert

At the request of the Matale Sri Punyawardhana Society, the Tower Hall Theatre Foundation presented “Tower Prabhashwara” Nurthi Javanika, a modern interpretation of the Tower era, on 12 September 2024 at 6:00 PM at the Matale Tourist Hotel Auditorium. The event drew an audience of over 1,500 people from Matale and surrounding areas.

This concert was organized to fulfill the primary mission of the Tower Hall Theatre Foundation: to preserve, celebrate, and pass on the artistic creations of the Tower era to present and future generations. It held particular significance for school students studying aesthetic and Sinhala subjects as well as teachers instructing these fields, while also providing a rich and engaging experience for the general audience.

This year’s performance featured many popular actors and singers, including Master Sudath Samarasinghe, Ratnalalani Jayakody, W. Nimal Jayasinghe, Ruwan Danasuriya, Ratnasila Perera, Kanchanamala Mahawithana, Ivanka Peiris, Tharanga Kumari, Jeevan Handunnethi, Udeni Chandrasiri, Kumari Perera, Fernie Roshini, Chaminda Medagedara, Pathum Danasuriya, Sugath Maithri, and Wilfred Perera.

The music for the concert was performed by the Tower Orchestra, led by Ranjith Yapa de Alwis, with narration provided by veteran announcer Gamini Merinnage.

Eleventh Tower Prabashwara Concert

The Tower Hall Theatre Foundation, in partnership with the Rambakan Oya Zone of the Sri Lanka Mahaweli Authority, hosted a unique performance experience for 2,564 members of 234 women’s small groups from the Rideemaliyadda Division. The event, which took place on November 6, 2024, at the Rideemaliyadda Cultural Center, featured the modern arrival of the *Tower Era* including Nurthi performances, titled *Tower Prabhashwara*, at 5:00 PM.

This special performance, designed to showcase the rich traditions of the Tower Era, included a blend of *Nurthi*, *Nadagam*, *Teeter*, and gramophone songs. The event aimed to deepen the audience's understanding of drama and theater, while also providing an engaging entertainment experience.

The concert featured young performers who had recently completed their Higher Diploma in Drama and Theatre from the Tower School of Drama and Theatre.

Music was provided by the Tower Orchestra, with the speech delivered by the renowned singer and actor, Yohan Ranasinghe.

Conducting a training workshop for school students

A training workshop was conducted on November 20, 2024, from 10:00 a.m. to 1:00 p.m. for students of Bakamuna Mahasen Madya Maha Vidyalaya who are studying drama and theater. The workshop covered the origins and evolution of drama and theater in Sri Lanka, the rise of modern drama, as well as the influence of folk poetry, folk singing, and other cultural elements on the creation of drama.



Twelfth Tower Prabashwara Concert

Tower Hall Theatre Foundation, in collaboration with the Moragahakanda Zone of the Sri Lanka Mahaweli Authority, organized a theatrical experience for the children of Bakamuna Mahasen Maha Vidyalaya, “Tower Prabhashwara”, the modern arrival of the Tower era, at 3.00 pm on 2024.11.20 at Bakamuna Mahasen Maha Vidyalaya.

This performance, which is designed as a theatrical performance consisting of the Tower Era’s Nurthi, Nadagam, Teeter and Gramophone songs, is designed to provide knowledge, understanding and entertainment about the field of Drama and Theatre.

In parallel with the *Twelfth Tower Prabashwara Concert*, a workshop was held from 10:00 a.m. onwards, focusing on the origins and evolution of drama and theatre, the emergence of modern drama, and the role of folk poetry and folk songs in theatrical expression. A practical training session on stage composition and lighting was also conducted specifically for the children studying drama and theatre.

The workshop was facilitated by a group of young artists who had completed the Higher Diploma in Drama and Theatre at the Tower Drama and Theatre School. Notably, these diploma holders also played a significant role in shaping and contributing to the *Twelfth Tower Prabashwara Concert*, marking a special highlight of the event.

Music for the concert was provided by the **Tower Orchestra**, while narration was led by veteran singer and actor **Yohan Ranasinghe**. The **Tower Hall Theatre Foundation** allocated over **Rs. 600,000** to support the concert, reflecting its commitment to arts education and cultural development.

Distinguished attendees included:

- **W.M.L.C.K. Wasalamudali**, Zonal Education Director – Hingurakgoda
- **Upali Wattegedara**, Principal – Bakamuna Mahasen Maha Vidyalaya
- **Nipuna Dissanayake**, Director (Administration and Development) – Tower Hall Theatre Foundation
- **Chandana Wijesundara Bandara**, Deputy Director (Drama Promotion, Artist Welfare and Programs) – Tower Hall Theatre Foundation
- **R.M.K.B. Randeniya**, Residential Business Manager – Sri Lanka Mahaweli Authority (Moragahakanda Zone)
- **S.A. Arsha Udayangani**, Deputy Residential Business Manager (Development)
- The teaching staff and students of **Bakamuna Mahasen Maha Vidyalaya**



Distribution of Essential Food Bags to Artists for the Sinhala and Hindu New Year

In April 2024, to mark the Sinhala New Year, elderly artists benefiting from the monthly living allowance program of the Tower Hall Theatre Foundation were presented with dry food gift bags valued at approximately Rs. 10,000 each, enabling them to celebrate the festive season with their families. The dry food items were sponsored by various institutions, and a total of 122 artists received these gift bags.”.



The New Year Gifts Presentation Ceremony was held on 08.04.2024 at Temple Trees under the patronage of the Hon. Prime Minister. The event was attended by the Minister of Cultural Affairs, the Secretary to the Ministry, the Secretary to the Prime Minister, veteran artists, representatives of sponsoring institutions, family members of elderly artists, as well as the Director General and staff of the Tower Hall Theatre Foundation.



Sinhala Medium Drama and Performing Arts School

This course is implemented under a Memorandum of Understanding with the Open University of Sri Lanka. Students who successfully complete the two-year full-time Higher Diploma in Drama and Performing Arts (SLQF 3 and SLQF 4) will be eligible to enter the final two years of the Bachelor of Education (Drama and Performing Arts) degree programme, namely SLQF 5 and SLQF 6 levels, conducted by the Department of Secondary and Tertiary Education, Faculty of Education, Open University of Sri Lanka.

Qualifications required for admission to the course:-

- (a) Must have passed the G.C.E. (O.L) examination in 06 subjects with 03 credits with credits in Arts and Sinhala subjects and an ordinary pass in Mathematics. (These qualifications should be presented in one certificate)
- (b) Must have passed the G.C.E. (A.L) examination in any subject stream
- (c) In selecting students for this course, preference will be given to students who have studied Drama and Performing Arts as a subject in the G.C.E. (A.L).
- (e) Must be not less than 18 years of age and not more than 25 years of age.

Conducting lectures and practical activities in the year 2024

In the year 2024, the Drama School conducted educational activities for students of three academic years. That is, the academic years 2021/22 and 2022/23.

Academic Year	Number of Students	Number of Lecture Hours	Number of Practical Activities Hours
2021/22	47	585	375
2022/23 -	65	585	375

Recruitment of New Students for the Academic Year 2024/25

- ❖ The official recruitment notice for the academic year 2024/25 was widely published in newspapers, as well as on the Tower Theatre Foundation's website and across its social media platforms.
- ❖ The application deadline was set for February 5, 2024, and a total of 120 applicants who met the basic qualifications were invited to take the written examination on March 23, 2024. Applicants who scored above 40 marks across both question papers were shortlisted for the subsequent structured and practical assessments. Following the assessment process, 67 students with the highest scores were selected to join the course.

- ❖ The structured and practical interview panel was composed of Senior Lecturer Priyankara Ratnayake from the University of Kelaniya, renowned playwright Palitha Silva, Devangani Rangana, and Lecturer Prasad Weerasinghe from the Open University.

World Theatre Day 2024 Celebration

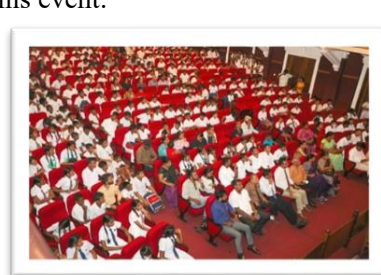
- ❖ In conjunction with the World Theatre Day declared by the International Theatre Institute on 27th March every year, Tower Hall Theatre Foundation, as its Sri Lankan representative, celebrated World Theatre Day 2024 on 27th March 2024 at the Elphinstone Theatre, Maradana. During this event, four children's short plays (Sihyan Lantheruma, Maya Pinsala, Keedaram, Lilly's Majic World) produced with the full participation of the students of the Sinhala Medium Drama School for the academic years 2021/22 and 2022/23 were staged. In addition, the World



Theatre Day message was read out in Sinhala, English and Tamil. The guest lecture was delivered by the Chairman of the State Drama Advisory Council and former Head of the Department of Drama and Performing Arts, University of Kelaniya, Mr. Chandrasiri Bogamuwa.



A large group of people including the Hon. Minister of Buddhasasana, Cultural and Religious Affairs, Mr. Vidura Wickramanayake, the Secretary to the Ministry, Additional Secretaries, invited school students participated in this event.



New Student enrolment Ceremony for the Academic Year 2024/25

- ❖ The inaugural ceremony for the new student intake for the academic year 2024/25 was held on 12th July 2024 at the Sawsiripaya Auditorium. The event was attended by over 250 people including new students, current students and parents of students from the Drama School, and staff led by the Director General of the Tower Hall Theatre Foundation. 67 students who passed the written and practical tests were officially admitted to the School of Drama and Performing Arts for the academic year 2024/25.

Orientation Program for New Students

- ❖ The orientation program for new students was held on 05th and 06th August 2024 with the objectives of providing a broad understanding of the Tower Hall Theatre Foundation and the course, familiarizing students from various parts of the island with the external environment and safety guidelines, introducing the role of the Open University of Sri Lanka, and creating awareness about drama, performing arts, and emerging trends in the field. Following the orientation, the first semester of the first academic year commenced on 12th August 2024.
- ❖ A practical training program was conducted by veteran artist Palitha Silva during the orientation program. Also, Dr. Ayomi Irugal Bandara, Coordinator of the Degree Program in Education in Drama and Performing Arts of the Open University, veteran playwright Chamika Hatlahawatte and Dr. D. M. S. Dissanayake, Director General of the Tower Hall Theatre Foundation, provided the students with the necessary knowledge and understanding regarding the above matters.

Lectures and Examinations

2021/22 Academic Year - Lectures were conducted from January to July 2021

Written Examinations:-

- ❖ The written examination of the first semester examination of the second academic year of 2021/22 students was conducted from 05 to 09 February 2024. The written examination was held at Parakramabahu College, Narahenpita, and 57 students appeared for it.
- ❖ The second semester written examination of the second academic year was conducted on 03,05 and 06 August 2024.

Practical tests (examinations):-

- ❖ The first semester practical examination of the students of the second academic year of this academic year was held on 27th February 2024 at the Elphinstone Theatre and the second term practical examination was held on 20th,21st,22nd August 2024 at the Tower Theatre.
- ❖ In relation to the first semester practical examination, the students of this academic year produced four children's plays and staged them at the Elphinstone Theatre.
- ❖ For the second semester final practical examination, the students were divided into groups and directed 08 plays and staged them at the Tower Theatre. The contributions of Chamika Hatlahawatte, Lahiru Madiwila and Pradeep Chandrasiri were made for the first term practical examination of the second academic year.
- ❖ In the final practical examination of the second semester of the second academic year, the students presented their acquired knowledge regarding drama direction, production, lighting, drama music, stage management, etc. before the examination board. Rajitha Dissanayake, P. Pradeep Chandrasiri, and L.M. Madiwila participated as the examination board.



2022/23 Academic Year - Lectures were conducted from January to December 2024.

- ❖ The written examination of the second semester of the first academic year of the 2022/23 students was conducted on 25,26,27,28 June 2024. The practical examination of the second semester of the first academic year of the 2022/23 students was conducted on 23,24,25 July 2024. Mr. Palitha Perera, Mr. Tharanga Kumari and Mr. Devinda Wickramasinghe participated as the members of the examination board of the practical examination.
- ❖ The first-semester lectures for the academic year 2024/25 were conducted from August to the end of December 2024.



Diploma Awarding Ceremony for Students of the Academic Year 2021/22

- ❖ The 10th Diploma awarding Ceremony for the students of the Academic Year 2021/22 was held on 15th December 2024 at the Savsiripaya Auditorium. A total of 52 students who successfully completed the Diploma course were awarded their Diplomas, including 09 students from the Academic Year 2020/21 who reappeared.

The keynote address at the ceremony was delivered by Professor Tudor Weerasinghe of the Faculty of Journalism, University of Colombo.



- ❖ Medals and scholarships were presented to four students who demonstrated exceptional talent in the 2021/22 academic year. They were awarded a scholarship of Rs. 50,000/- each to pursue a Bachelor of Education degree at the Open University of Sri Lanka. The most talented student was awarded a cash prize of Rs. 55,000/- for the Tower Foundation Merit Scholarship.

The ceremony was graced by the Hon. Minister of Buddhasasana, Religious and Cultural Affairs Dr. Hiniduma Sunil Senevi, the Secretary to the Ministry Mr. A.M.P.M. Athapattu, Additional Secretary (Administration) Mrs. S.G. Palliyaguruge, the Dean of the Faculty of Education of the Open University of Sri Lanka Dr. (Mrs.) D.V.M. De Silva, Head of Department Professor F.M. Nawazdeen, Open University's Degree Coordinator for Drama and Performing Arts and Dr. Ayomi Irugalbandara. Approximately 200 people attended the event, including the parents of diploma recipients, members of the Academic Management Board of the School of Drama and Performing Arts, lecturers, Tower Hall Foundation staff, and senior students of the School of Drama



Tamil Medium Drama and Performing Arts School

1. Tamil Drama School
2. Tamil Cultural Program
3. Tamil Drama Promotion

Tamil Drama School :-

Recruitment of students to the Jaffna Drama and Performing Arts Tamil Medium School for the year 2024/2025

Relevant interviews were conducted and 45 students who had completed the qualifications were recruited accordingly. The recruitment ceremony of those students was held on 2024.09.03 at the Chankanai Cultural Center.

Professor Arunachalam Sammukadas, Deputy Chief Secretary of the Northern Provincial Council, Mr. K. Kandavel of the Open University of Jaffna, Director General of the Tower Hall Theatre Foundation and Assistant Director of the Tamil Drama Department, etc. participated in this event.

Orientation of new students.

The orientation program was implemented with the aim of providing syllabus for the students enrolled for the 2024/2025 academic year, introducing the role of the Tower Hall Theatre Foundation, introducing the role of the Open University, and developing their knowledge, attitudes and skills.



Tamil Medium Drama School's First Student Group Stages a Play

The students of the 2022/2023 academic year staged a play to showcase their talents upon completing their studies. *Kinglyar* is the first play translated into Tamil in Sri Lanka, with full production rights held by the Tower Hall Theatre Foundation. Its premiere took place on 23 July



2024 at the Sandilipay Cultural Center, attracting an audience of over 300 local residents.

Awarding the Higher Diploma in Drama and Performing Arts to the first batch of students of the Tamil Medium School of Drama and Performing Arts in Jaffna.

On 28.12.2024, 44 students who completed their studies in the academic year 2022/2023 were awarded the Higher Diploma in Drama and Performing Arts. The ceremony was attended by the Hon. Minister of Fisheries, Aquatic and Marine Resources, Mr. Ramalingam Chandrasekharam, and the Governor of the Northern Province, Nagalingam Vedanayagan, at the invitation of the Hon. Minister of Buddhasasana, Religious and Cultural Affairs, and a large number of people including the Chief Secretary of the Northern Province, Secretary to the Ministry of Education of the Northern Province, the Director General of the Tower Hall Theatre Foundation, government officials, provincial council officials and parents of the diploma recipients.



Awarding of 05 Education Scholarships.

Medals and cash prizes of Rs. 50,000 each were awarded to 04 students who showed exceptional talent in the 2022/2023 academic year to pursue a Bachelor of Education degree at the Open University of Sri Lanka.

01. E. Jensana - Professor S. Vidyananthan Memorial Medal.
02. N. Nilakshana - Natyamail Kalabhushan Nagamanipodi Annaviyar Memorial Medal.
03. S. Sangeetha - Mariaseviyar Adigalar Memorial Medal



Diana Jaykodi, who obtained the highest marks in all subjects in the second year of study, was awarded the Foundation Medal, the most important award in the Higher Diploma in Drama and Performing Arts course, and a scholarship of Rs. 55,000.00 to study for a Bachelor of Education degree at the Open University of Sri Lanka.

Tamil Cultural Program:-

Conducting Thai Pongal Festival.

The students of the Tamil Drama School celebrated Thai Pongal on January 14th with the aim of seeking blessings before starting the new year's activities.



Staged the two plays, Ravaneshan Kuttu and Kathavarayan Kuttu.

To celebrate the annual festival of Nallur Kovil, the two plays, Ravaneshan Kuttu and Kathavarayan Kuttu, produced by Tower Drama School, were staged on 31 August 2024.



Performing Saraswati Puja:-

Saraswati Puja was held on 11th October 2024 at Chankanai and Sandilipay Cultural Centre with the participation of students of Tamil Medium Drama School and local residents.

Promotion of Tamil Drama :

Conducting training programs for school teachers in the Jaffna area

The workshop was held at Hindu College, Jaffna, on 29–30 October 2024, aiming to encourage students to join Tamil medium drama and performing arts schools and to address challenges faced by teachers in teaching drama and performing arts. This series of workshops across all districts of the Northern Province is being conducted in collaboration with the Northern Provincial Ministry of Education.



Conducting the Bhatkhanda Examination

Applications for the Bhatkhanda Examination for the year 2024 were called in July and more than 150 students submitted applications.

The written tests for the Bhatkhanda Examination were conducted on December 28th and 29th and the practical tests were also completed.



Preparation of the syllabus for the Higher Diploma Course in Dance and Music.

The work of preparing the syllabus for the above diploma courses implemented by the Tamil Drama Promotion Division was completed from January to July 2024. The syllabus for the Music and Dance courses thus completed was submitted to the Open University of Sri Lanka for approval.

Challenges

- The Tower Hall Theatre Foundation owns the Tower and Elphinstone Theatres, both over 100 years old, resulting in significant maintenance and operational costs.
- The 40-year-old provision of free electricity to the Tower, Elphinstone, and Rukmani Devi Theatres was discontinued in 2023, leading to an electricity expenditure of Rs. 20.16 million in 2024.
- The Treasury reduced employee salaries by half, resulting in a total salary expenditure of Rs. 14.05 million in 2024.
- Investments by producers in artistic activities have declined due to the prevailing economic challenges.

Future Goals

- To recognize and support individuals engaged in performing arts, including stage drama, and enhance their welfare.
- To preserve and pass on the creations of the Naadagam, Nurthi, and Teater eras for the enjoyment of future generations.
- To inspire creative artists to produce high-quality drama and performing arts works.
- To showcase local drama and performing arts internationally and introduce global trends to the local scene.
- To develop and promote the theatres and studios owned by the Tower Hall Theatre Foundation to both local and international audiences.
- To cultivate and promote a culture of excellence in drama and performing arts.
- To implement revenue-generating programs to fund these initiatives effectively.

Dr. D.M.S. Dissanayake
Director General
Tower Hall Theatre Foundation

Chapter 3 -Overall Financial Performance For the Year

3.1 Statement of Financial Performance

Statement of Financial Performance for the year ended 31st December 2024

	NOTES	2024 Rs.	2023 Rs.
Revenue			
Add:			
Grant from Government - Recurrent Expenditure		43,900,000	59,090,000
Grant from Government - Capital Expenditure	19	2,4492,000	-
Operational Income	1	53,938,663	44,101,265
Interest and other Income	2	26,749,089	44,782,335
Programme Income	3	17,161,545	16,074,475
		166,241,297	164,048,075
Expenses			
Less:			
Administration and Establishment Expenses	4	208,224,998	197,934,917
Welfare Expenses	5	13,627,880	10,885,097
Programme Expenses	6	17,556,252	18,671,331
Financial & Other Expenses	7	74,391	80,026
		239,483,521	227,571,371
Excess of expenditure over Income		(73,242,224)	(63,523,296)
Other Comprehensive Income			
Depreciation		-	48,679,055
Expenditure over Income		(73,242,224)	(14,844,240)

3.2 Statement of Financial Position

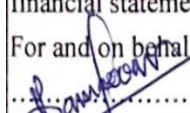
	NOTES	2024 Rs.	2023 Rs.
<u>Assets</u>			
Current Assets			
Cash in Hand & Bank Balance	8	21,231,867	11,437,498
Inventory	9	3,797,874	3,795,670
Deposits	10	8,000	158,000
Prepayments	10	1,800,797	967,408
Distress loan Receivable within one year	10	2,428,065	2,694,240
Advances	10	1,371,686	2,874,931
Debtors	11	128,517,461	11,286,042
Other Receivables	11	614,576	345,152
Short Term Investments - THT, Scholarship Fund & TRT	12	148,330,000	128,200,000
Short Term Investments - PWF	12	76,800,000	72,600,000
Total Current Assets		384,900,326	234,358,942
Non-Current Assets			
Property, Plant and Equipment	14	1,301,497,917	1,374,828,640
Long Term Investments - THT	13	20,000,000	20,000,000
Long Term Investments - PWF	13	4,000,000	8,200,000
Distress loan Receivable (after a year)	10	5,780,500	7,390,575
Total Non-Current Assets		1,331,278,417	1,410,419,215
Total Assets		1,716,178,743	1,644,778,157
<u>Liabilities</u>			
Current Liabilities			
Creditors and Accrued Expenses	15	10,559,931	15,787,503

Amounts Received as Advance	16	7,567,050	7,703,670
Refundable Deposits	17	2,473,300	2,594,400
Total Current Liabilities		20,640,281	26,085,573
Non-Current Liabilities			
Provision for Audit Fees		700,000	-
Provision for Gratuity		30,303,417	24,184,697
Total Non-Current Liabilities		31,003,417	24,184,697
Total Liabilities		51,643,698	50,270,270
Net Assets		1,664,535,045	1,594,507,887
<u>Net Assets / Equity</u>			
Accumulated Fund	18	171,309,333	(4,423,359)
Reserves			
Government Grants		-	1,000,000
Capital Grant from Government		195,336,663	219,642,366
President Welfare Fund		80,800,000	80,800,000
Donations in Cash		-	18,577,319
Donations in Kind		-	58,890,541
Donations in Vehicle		1,987,329	2,275,000
Late Rukmani Devi Fund		-	21,176
Re-valuation of Assets		1,214,706,892	1,216,450,453
Drama & Theatre Scholarship Fund		394,828	394,828
Scholarship Fund		-	602,665
Tower Repertory Fund		-	276,900
Total Net Assets / Equity		1,664,535,045	1,594,507,887

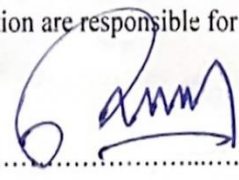
The notes appearing on pages 12 to 26 form an integral part of the financial statements.

The Members of the Tower Hall Theatre Foundation are responsible for the preparation and presentation of these financial statements.

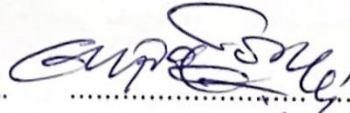
For and on behalf of the Members of the Board,


E. I. A. Samarakoon

Assistant Director (Finance)


Dr. D. M. S. Dissanayake

Director General


Member of the

Board of Trustee


Member of the

Board of Trustee

3.3 Statement of Cash Flow

Statement of Cash Flow for the year ended 31st December 2024

	2024 (Rs.)	2023 (Rs.)
Cash Flows from Operating Activities		
Excess of Expenditure over Income	(73,242,224)	(63,523,296)
Add: Adjustment for the prior year	145,300,613	(65,526,544)
Adjusted Excess of Expenditure over Income	72,058,389	(129,049,840)
<u>Adjustment for</u>		
Profit on Disposal Assets/Re-Valuation of Assets	(1,768,611)	-
Depreciation	88,339,960	96,533,261
Audit Fees	700,000	-
Interest Income	(26,436,368)	(43,833,685)
Donation and Capital Aids Vehicle	(287,671)	(700,000)
Gratuity	6,935,090	1,961,380
Operating cash flows before Working Capital Changes	139,540,789	(75,088,884)
(Increase)/Decrease in Inventories	(2,204)	(1,088,744)
(Increase)/Decrease in Debtors & Other Receivables	(117,500,842)	(6,693,880)
(Increase)/Decrease in Deposit, Prepayments & Advances	(683,389)	(95,252)
Increase/(Decrease) in Creditors & Accrued Expenses	(5,187,573)	1,458,998
Increase/(Decrease) in Amount received in Advance	(136,620)	6,072,655
Increase/(Decrease) in Advance paid	1,503,245	4,570,260
Increase/(Decrease) in Refundable Deposits	(121,100)	589,100
Increase/(Decrease) in Distress Loan Receivable	266,176	156,968
Operating cash flows After Working Capital Changes	17,678,483	(70,118,779)
Gratuity Paid	(816,370)	(973,483)
Net Cash from / (Used in) operating Activities	16,862,113	(71,092,262)
Cash Flows from Investing Activities		
Sales Property Plant & Equipment		

Sales Property Plant & Equipment	1,768,611	-
Purchases of Property Plant & Equipment	(16,752,800)	47,216,426
Distress Loan Receivable	1,610,075	(4,811,357)
Interest Received on Investment	26,436,368	43,833,685
Investment	(20,130,000)	(22,432,089)
Net Cash Flows from / (used in) Investing Activities	(7,067,746)	63,759,665
Cash Flows from Financing Activities		
Capital Grant from Government	-	8,013,512
Tower Repertory Fund	-	12,000
Net Cash Flows (used in) Financing Activities	-	8,025,512
Net Cash Increase in Cash & Cash Equivalents	9,794,367	692,915
Cash & Cash Equivalents at the beginning of the year	11,437,498	10,744,583
Cash & Cash Equivalents at the end of the year	21,231,866	11,437,498
Note A - Analysis of Cash & Cash Equivalents		
Bank of Ceylon (A/c No.2327541 - Hyde Park)	19,806,287	9,489,000
Bank of Ceylon (A/c No.2322658 - Torrington)	751,124	796,390
Bank of Ceylon (A/c No.72324517 - Hyde Park)	75,545	735,998
Scholarship Fund (A/C 73854255)	598,911	416,110
	21,231,866	11,437,498

3.4 NOTES TO THE FINANCIAL 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 for from the year 2020 in accordance with paragraph 10 of Sri Lanka Accounting Standards No. 07. The rates of depreciation are as follows. <table data-bbox="204 1301 1054 1630"> <tbody> <tr> <td>Freehold Building</td><td>10% on Cost</td></tr> <tr> <td>Leasehold land & Building</td><td>Over the period of Lease</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></td></tr> </tbody> </table>	Freehold Building	10% on Cost	Leasehold land & Building	Over the period of Lease	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	
Freehold Building	10% on Cost																
Leasehold land & Building	Over the period of Lease																
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																	
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. 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, to 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 18th November 1996 and it had been decided at the meeting of the Cabinet of Ministers held on 2nd 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.	Distress Loan Interest calculating monthly and deducting balance method.
09.	The government grant accounting, Applied Income Approach method according to the Sri Lanka accounting standards.
10.	The land which constructed Ruckmani Devi Museum and Theatre has leased from National Housing Authority for a period of (99) ninety nine Years commencing from 01st of 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	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 for from the year 2020 in accordance with paragraph 10 of Sri Lanka Accounting Standards No. 07.
12	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.	Rukmini Devi Theatre Rs.	Tower Hall Theatre Rs.	Sarasavipaya/ Elphinstone Rs.	Auditorium Rs.	Total 2024 Rs.	Total 2023 Rs.
Hall Rent	-	5,357,500	18,403,500	22,308,500	841,050	46,910,550	36,965,000
Shop Rent	-	-	443,861	1,056,433	-	1,500,294	770,080
Class Charges	-	2,035,250	-	751,350	-	2,786,600	1,962,450
Rehearsal Hall Charges	23,500	-	76,500	41,000	-	141,000	214,400
Institutional Income	-	-	80,750	77,000	-	157,750	221,000
Profit on Sales Cassette & CD sale	-	-	3,879	-	-	3,879	372,768
Profit on Tower Publications	-	-	40,089	-	-	40,089	202,312
Profit on Other Book sales	-	-	5,000	-	-	5,000	61,599
Profit from selling Tower Flags	-	-	33,993	-	-	33,993	-
Other Income	389,774	-	-	-	-	389,774	126,762
Other Equipment Hire Income	-	-	73,000	210,000	-	283,000	291,500
Hire of Multimedia Projector	-	-	56,000	-	-	56,000	223,500
Hire of Costumes	-	-	161,735	-	-	161,735	304,845
Hire of Light & Sound Equipment	-	-	1,088,000	369,000	-	1,457,000	2,373,050
Quarters Rent	-	-	12,000	-	-	12,000	12,000
	413,274	7,392,750	20,478,306	24,813,283	841,050	53,938,663	44,101,265

NOTE 02		
Interest and Other Income	2024	2023
	රු.	රු.
<u>Interest Income</u>		
Fixed Deposits - Tower Hall Theatre Foundation	17,286,179	27,945,827
Fixed Deposits - Tower Repertory Fund	68,110	16,176
Fixed Deposits - President's Welfare Fund	8,640,187	15,526,900
	45,038	-
Fixed Deposits - Scholarship Fund	2,940	19,333
BOC Savings Account - Tower Professional Association Fund	2,870	10,624
BOC Savings Account - Scholarship Fund	391,044	314,826
	26,436,368	43,833,686
<u>Other Income</u>		
Donations & Capital Aids	-	167,000
Profit from disposed goods	25,050	81,650
Donation in Vehicle	287,671	700,000
	312,721	948,650
Total Interest & other Income	26,749,089	44,782,336
NOTE 03		
<u>Programme Income</u>		
Drama School - Sinhala	10,451,575	5,284,625
Drama School - Tamil	3,881,875	5,915,325
Bhatkhande Exam	755,350	514,550
Diploma in Dance - Sinhala	-	212,000
Diploma in Dance - Tamil	-	92,000
Diploma in Music - Sinhala	-	40,000
Inter-School Drama Competition		1,000,000
NVQ Short Course in Drama	1,507,000	1,364,000
Other Income - Programs	9,245	-
Donations	37,500	-
Tower Drama Festival	60,000	-
Tower Ranga Yatra	80,000	-
Tower Prabhaswara	379,000	25,000
Total Program Income	17,161,545	16,074,475
Grand Total	43,910,634	60,856,810

NOTE 04		
Administration & Establishment Expenses	2024 Rs.	2023 Rs.
Salaries & Wages	40,191,285	36,164,273
Other Allowance	3,982,150	4,183,667
E.P.F - 15%	6,096,750	5,437,604
E.T.F - 3%	1,219,350	1,087,521
Over Time	4,329,934	3,455,870
Holiday Payment	366,884	317,729
Acting Allowance	66,469	-
Fuel Allowance	1,035,793	1,092,295
Vehicle Allowance	579,032	550,000
Telephone allowance	274,267	-
Gratuity	6,935,090	1,961,380
Board membership fees (Tower, AMC and others)	323,250	262,000
Training and scholarships	-	79,000
Travel expenses and allowances	312,716	261,125
Printing and stationery	1,725,401	955,895
Fuel and lubricants	1,036,492	1,918,376
Uniforms	841,400	251,310
Other expenses	26,223	122,965
Welfare and entertainment	1,004,321	897,178
Entertainment expenses	107,928	152,755
Staff insurance	1,240,537	1,659,361
Newspapers	92,100	90,790
Repairs and maintenance - vehicles	2,361,130	3,385,801
Repairs and maintenance - buildings	6,508,794	1,347,435

Repairs and maintenance - equipment and machinery	3,099,467	2,685,772
Repairs and maintenance - other	4,712,814	1,593,530
Transport Charges	5,139	-
Telephone Charges	591,871	587,498
Postage Charges	238,565	218,505
Translation Charges	102,950	-
Electricity Charges	20,162,671	20,877,375
Security Charges	4,438,433	4,729,250
Cleaning Charges	3,648,852	2,814,067
Rent - RDMC	12	12
Advertising Charges	307,197	506,794
Audit Fees	700,000	500,000
ITI Membership Fees and Expenses	-	79,598
Insurance – Vehicle	170,359	193,494
Insurance – Building	730,208	707,029
Insurance – Other	42,923	15,160
Legal, Registration and Consulting Fees	132,525	-
Depreciation	88,339,961	96,486,261
Tower Hall Website	114,825	48,533
Donations	28,930	257,713
	208,224,998	197,934,917

NOTE 05		
Welfare Expenses	2024 Rs.	2023 Rs.
Tower Artist Living Allowance Payments	4,699,800	3,832,500
President's Welfare Fund Artists' Living Allowance Payments	8,565,300	6,242,855
Artists Funeral & Medical Expenses	-	284,000
New Year present to Old Artistes	170,975	463,397
Artists' Pilgrimage Expenses	-	30,295
Artists' Medical and Eye Clinic	70,000	27,100
Artists' Friendly Gathering	-	4,950
Initial costs for the Artists' Insurance Scheme	121,805	-
	<u>13,627,880</u>	<u>10,885,097</u>
NOTE 06		
Programme Expenses		
Drama School - Sinhala Language	2,784,777	3,166,122
Drama School - Tamil Language	4,345,124	2,979,915
Bhathkhanda Exam	377,929	242,830
Lionel Gunathilaka "Sanpraweshaya" Book	-	86,960
Inter-School Drama Competition	54,922	4,646,134
National Literary Arts Festival	-	173,300
Entertainment Programme	29,450	27,589
Tower Artists Directory	-	19,300
World Drama Day	311,087	813,464
International Theatre Institute (ITI)	296,654	-
Apeksha Drama Festival - Sinhala - Colombo	2,140,524	2,164,663
Apeksha Drama Festival - Tamil - Jaffna	-	551,075
Tower Prabhashwara	3,125,886	1,369,213
Tower Ranga Yathra	1,128,355	332,902

Bodu Gee Vesak and Poson Festival	1,223,390	233,579
Tower Website and YouTube Channel	312,500	218,080
Basic Costs - Tower Artist Appreciation Festival	42,000	-
Music and Dance Diploma Course - (Sinhala and Tamil)	382,144	430,285
NVQ Short Courses	1,001,512	1,215,921
	17,556,252	18,671,331
NOTE 07		
Financial and other Expenses	-	-
Bank Fees and Tax	74,391	59,835
	74,391	59,835

NOTE 08		
Cash in Hand and Cash in Bank	2024 Rs.	2023 Rs.
Bank of Ceylon (A/c No: 2327541 - THT - Hyde Park)	19,806,287	9,489,000
Bank of Ceylon (A/C - 2322658 - PWF - Torrington)	751,124	796,390
Bank of Ceylon (Saving A/C - 72324517 TRT - Hyde Park)	75,545	735,998
Bank of Ceylon (Saving A/C - 73854255- Scholarship Fund)	598,911	416,110
	21,231,867	11,437,498
NOTE 09		
Inventory		
Cassettes and CDs	544,688	2,445
Books	1,538,214	2,138,919
Printings and Stationery	1,035,873	964,630
Postage Stamps	12,880	17,450
Tower Bookstore-Bags	7,877	7,877
Wholesale-Flags	-	14,507
Tower Hall Theatre and Drama School Library Books	658,342	649,842
	3,797,874	3,795,670
NOTE 10		
Deposits, Prepayments and Advances		
Deposits	8,000	158,000
	8,000	158,000
Prepayments		
Disaster Loans Receivable - Short Term	1,800,797	967,408
Disaster Loans Receivable - Long Term	2,428,065	2,694,240
	5,780,500	7,390,575
Festival Advances	10,009,362	11,052,223
Prepaid Amounts - Employee Advance Amounts		
Prepaid Amounts - - Suppliers and Capital	30,000	20,000
Special Advances - Book Loans	160,276	150,309
Deposits, Prepayments and Advances	1,178,370	2,701,582
Deposits	3,040	3,040

	1,371,686	2,874,931
	11,389,048	14,085,154

NOTE 11	2024 Rs.	2023 Rs.
DEBTORS & OTHER RECEIVABLES		
Debtors		
F.D. interest		
	5,512,009	4,223,926
Sri Lanka Insurance Cor.	6,913	6,913
Sameera Chathuranga	17,628	17,628
Course Balance Fees and Application Fees Sinhala Drama School	61,000	175,225
Hall Rent - 2016/2017 - Ministry of Cultural Affairs	-	952,500
Hall Rent - Ministry of Cultural Affairs	305,500	4,195,000
Class Fees – Rukmani Devi Theatre	62,500	18,700
Class Fees - Sarasavipaya	139,675	62,475
Auditorium	59,873	53,163
Shop Rental - Tower Theatre	163,200	207,000
Shop Room Rental - Sarasavipaya	182,634	102,240
Bus Rent Income	70,044	72,004
Fire Extinguishing System - Abans Engineering	154,723	154,723
Hall Rent - Elphinstone	-	72,000
Hall Rent - Rukmini Devi Theatre	-	10,000
Hall Rent - Tower Theatre - Ministry of Education	647,000	-
Bhatkhande Exam Fee	33,750	-
Sound Rent - Ministry of Cultural Affairs	100,500	100,500
Book Sales	862,080	857,045
Transfer of PWF to THTF for payments to artists.	95,000	-

Rent of Sawsiripaya Buildings - Industrial Development Authority	120,000,000	-
Staff Overtime - Department of Archaeology and Election Commission	43,431	-
Overpaid Gratuity - Mr. Indika Paranagama	-	5,000
	128,517,461	11,286,042
Amounts to be received		
Health Insurance	590,198	231,381
Overpaid Artist Payments - Relevant Officers - Refund of Amounts Due (January 2016 to March 2018)	20,000	-
	4,378	113,771
	614,576	345,152
	129,132,037	11,631,194

	2024 Rs.	2023 Rs.
NOTE 12		
Investments –Short Term		
<u>Fixed Deposit Account No. and the Bank</u>		
THTF		
135036800010/2 RDB - 1239645	1,500,000	
135036800005/3 - RDB - 1134163	13,600,000	
135036800013/2 - RDB - 1247080	31,000,000	
135036800014/2 - RDB - 1247118	48,000,000	
135036800007/2 RDB - 1134251	12,000,000	
101201002757/25 HDFC - 242213	11,000,000	
135031100026 / 2 RDB - 1247136	5,000,000	
A 198332 - SMIB - 103001010569	25,000,000	
2/0061/13/52172 NSB - 103851		1,500,000
135036800005/3 - RDB - 1134163		13,600,000
135036800005/3 - RDB - 1134163		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	147,100,000	128,100,000
135036800003/2 - RDB - 1134157 - TRT		100,000
135031100028 / 1 - RDB - 1247203 - TRT	830,000	
135031100027 / 1 - RDB - 1247204 - Scholarship	400,000	
	148,330,000	128,200,000
Total Fixed Deposit - THT,TRT & Scholarship		
PWF		

A195006 - F/001/03/0015239 - SMIB	2,000,000	
259-60-01-00004447/7 PB	2,000,000	
135036800011/2 RDB - 1239644	2,250,000	
135036800001/4 RDB - 1239646	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	
135036800012/2 - RDB - 1247077	2,000,000	
135036800015/2 - RDB - 1247119	42,000,000	
135031300002/2 - RDB - 1247148	2,000,000	
101200000314/52 - HDFC - 241310	1,100,000	
259-60-01-00004415-5 - C 1466093 - PB	4,250,000	
101200000314 / 39 (198861) - HDFC		2,000,000
2/0061/13/40310 CH - 821755 NSB		2,000,000
2/0061/13/52199 - 103878 NSB		2,250,000
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 Short Term Fixed Deposits - PWF	<u>76,800,000</u>	<u>72,600,000</u>

NOTE 13 Investment –Long Term <u>Fixed Deposit No. and the Bank</u> THTF A 186818 - SMIB - F/001/32/0000726 101202000489/1 (198956) - HDFC PWF A 186806 - F/001/32/0000711 - SMIB 135036800001/2 RDB - 1119789		
	12,000,000	12,000,000
	8,000,000	8,000,000
	20,000,000	20,000,000
	4,000,000	4,000,000
		4,200,000
	4,000,000	8,200,000

NOTE 14 Property, Plant and Equipment					
Expenditure	Balance as at 01.01.2024 Rs.	Addition during year/Re- valuation Rs.	Previous year Adjustment	Disposal During the Year Rs.	Balance as at 31.12.2024 Rs.
Land	942,000,000	-	-	-	942,000,000
Building	606,666,316	5,245,048	71,464	-	611,839,901
Office Equipment	16,361,260	2,327,940	-	14,575	18,674,625
Furniture & Fitting	40,815,372	-	-	13,125	40,802,247
Machinery	94,718,966	-	-	-	94,718,966
Computer Equipment	14,882,226	1,921,570	-	8,800	16,794,996
Software System	1,913,655	260,000	-	-	2,173,655
Vehicle Operation	38,170,000	3,852,860	-	3,200,000	38,822,860
and Tools	302,387	35,986	-	794	337,579
Studio Equipment	13,268,849	-	-	-	13,268,849
Musical Instruments	684,955	126,550	-	-	811,505
Light & Sound Equipment	138,273,350	2,767,145	-	-	141,040,495
Curtain & Curtain Rollers	41,846,783	-	-	-	41,846,783
Museum Assets	51,050	-	-	-	51,050
Audio Visual	4,212,171	-	-	-	4,212,171
Drama Costume	1,260,000	54,200	-	-	1,314,600
Network Systems	117,000	-	-	-	117,000
Circulars - Books	9,127	-	-	-	9,127
Other Assets	23,628,905	98,170	-	-	23,727,075
	1,979,182,771	16,689,470	71,464	3,237,294	1,992,563,483

Depreciation	Balance as at 01.01.2024	Disposal during the year	Previous year Adjustment	Charges for the year	Balance as at 31.12.2024
	Rs.	Rs.	Rs.	Rs.	Rs.
Building	297,932,130	-	134,794	60,016,629	357,813,965
Office Equipment	8,872,776	14,575	-	1,066,317	9,924,518
Furniture and Fittings	32,555,462	13,125	-	1,807,650	34,349,987
Plant and Machinery	88,359,926	-	-	2,485,788	90,845,713
Computer Equipment	12,716,947	8,800	-	983,761	13,691,908
Software System	1,832,207	-	-	81,733	1,913,940
Vehicle Operation and Tools	13,359,500	1,456,438	-	7,394,480	19,297,542
	293,223	794	-	4,367	296,796
Studio Equipment	13,268,849	-	-	-	13,268,849
Musical Instruments	629,780	-	-	18,923	648,703
Light & Sound Equipment	97,959,721	-	-	8,0313,072	105,972,794
Curtain & Curtain Rollers	22,820,004	-	-	3,757,405	26,577,409
Museum Assets	51,050	-	-	-	51,050
Audio Visual	2,100,631	-	-	233,495	2,334,126
Drama Costume	327,641	-	-	104,651	432,292
Network Systems	117,000	-	-	-	117,000
Circulars	7,499	-	-	408	7,907
Other Assets	11,149,785	-	-	2,371,280	13,521,066
	604,354,132	1,493,732	134,794	88,339,960	961,065,566
Net Book Value	1,374,828,639				1,301,497,917

NOTE 15		
CREDITORS/ACCRUED EXPENSES	2024 Rs.	2023 Rs.
Creditors		
E.P.F & E.T.F	992,645	895,645
Audit Fees	-	500,000
Retention	3,718,720	3,382,904
Programme Expenses	938,308	939,095
Newspapers	4,920	7,690
Staff Welfare & Other Entertainment	62,490	48,440
Security Charges	280,050	1,250,600
Cleaning Charges	425,502	280,500
Printing and Stationary	-	226,032
Telephone	141,213	113,712
Electricity	2,148,850	2,682,953
Maintenance of Buildings and other Assets	292,487	586,951
Maintenance of Vehicle	-	580,236
Fuel & Lubricant	40,700	14,970
Capital Expenses	-	2,055,117
ITI Membership Fees	165,954	-
Department of Treasury Operations	5,000	1,118,501
Publication	611,761	616,061
Advertisement	-	96,600
Drama school insurance claim - 2020/21	3,000	3,000
	9,831,397	15,403,832
Accrued Expenses		
Stamp Duty	4,575	4,825
Payee Tax	21,725	-
	26,300	4,825
Payables		
Overtime and Holiday Payments	719,492	344,503
Salaries and Emoluments	22,742	39,169
	742,234	383,672
Total Creditors / Accrued Expenses	10,599,931	15,787,503
NOTE 16		
Amount received in advance A/C	Rs.	Rs.
Hall Reservation - Elphinstone	752,500	762,500
Hall Reservation - Tower Hall	715,000	529,500
Hall Reservation - Rukmini Devi Memorial Hall	40,000	-
Hall Reservation - Head Office	-	31,400
Hall Reservation - Sound Studio	38,550	24,550
Hall Reservation - Auditorium	21,000	10,000
Advance received for the drama school	-	345,720
Advance received for the building	6,000,000	6,000,000
	7,567,050	7,703,670

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NOTE 17		
Refundable Deposit	2024 Rs.	2023 Rs.
Shop Rent	438,300	324,400
Refundable Deposit	1,805,000	1,885,000
Tender Deposit	230,000	385,000
	2,473,300	2,594,400

NOTE 15		
Prior Year Adjustment		
Prior Year Adjustment to the Accumulated Fund	(Rs.)	(Rs.)
Prior year adjustment included following adjustments;		
Opening Balance		(4,423,358.83)
Add:		
The payment for Artist Y.U.U Ukkuhatana, has exceeded for the period from August 2022 to July 2023.	90,000.00	
Industrial Development Authority West. - Donation - Inter-School Drama Competition	75,000.00	
Sri Lanka Youth Services (Private) Ltd. - JV105 - Damaged Air Conditioning ELP,THT	20,412.50	
Sri Lanka Youth Services (Private) Ltd. - JV105 - Damaged Air Conditioning ELP,THT	416,875.00	
THTF - The payment for Artist Mr. Y.U.U Ukkuhatana, has exceeded for the period from August 2022 to July 2023	90,000.00	
General Manager, Ceylon Electricity Board. - Cancelled Cheque No. 014393	9,711.69	
General Manager, Ceylon Electricity Board. - Cancelled Cheque No. 014393	9,088.88	
Relevant Officers – PWF, To recover the three months’ overpayment made to Artist Mr. W. Dulcie Galidis Mendis	22,500.00	
Harsha Sulochana - Income from class - Sarasavipa December 2023	4,800.00	
F.W. Kusumawathi - Death benefit - M.V. Gunadasa 2023 Salary payment	15,000.00	
Harsha Sulochana - Income from class - Sarasavipa December 2023	2,400.00	
J.A. Kanchana Kumari - Income from class - Sarasavipa December 2023	7,200.00	
JV111 Reservation Rehearsal Hall Fees - H/O 2023	31,400.00	
THTF - Program Ex.- Examiner Fee - Cancelled chq. 01597 (2023.07.11) Mr. Sanath Wimalasiri	2,300.00	

THTF - Program Ex - Examination Fees - Tamil - Cancelled Chapter 14158 (2023.08.15) Mr. K. Thanushan	5,700.00	
THTF - Prior-Year Adjustment - Cancelled chq. 27042 (2023.12.29) Mr. Akila Sapumal	420.00	
THTF - Prior-Year Adjustment - Cancelled chq. 27050 (2023.12.29) Mr. Premaranjith Thilakaratne	245.00	
Construction Industry Development Authority - Head Office Building Rent - From 2016.05.14	73,000,000.00	
Construction Industry Development Authority - Head Office Building Rent - From 2016.05.14	72,000,000.00	
2024.10.31 Stationery Stock	143,494.01	
JV308 Accounting Ledger Stock and Physical Stock Stationery Difference Correction.	140,687.21	
Rana - Raw Security Com (Pvt) Ltd - JV413 2022 Security Charges Estimated Oct. Tower Hall	130,000.00	
Rana - Raw Security Com (Pvt) Ltd - JV413 2022 Security Charges Estimated Dec. Tower Hall	90,000.00	
A.P. Ponnalagam - JV 414 2021.08.11 Death Artists - PWF Death Donation Estimated	5,000.00	
M.Kiribaba. - JV414 2021.04.20 Death Artists - Death Donation Estimate	5,000.00	
H.P. Simon. - JV414 2028.07.27 Death Artists PWF Death Donation Estimate	5,000.00	
K.H.J.De Silva. - JV414 2019.10.28 Death Artists PWF Death Donation Estimate	5,000.00	
Chitra Walkister - JV414 2019.05.31 Death Artists PWF Death Donation Estimate	5,000.00	
Piyadasa Samaraweera - JV414 TO19.05.31 Death Artists PWF Death Donation East	5,000.00	
M.H.G Sedarama - JV414 2019.12.25 Death Artists PWF Death Donation Estimate	5,000.00	
JV423 Provision for gratuity allowance up to 2023 for an employee who has not served for more than 5 years Udesb	193,790.00	
Reforms of the Supreme Provincial Councils' Deprivations, for the correction of departments in the Sarasavipaya building - JV431 Provincial Councils	4,121.69	
For the Correction of Departments in the Sarasavipaya Building- JV431 Provincial Councils Department A/C JV433 Provision for provision for R.D.M.C building surcharge 2023 Departmental Audit Inquiries	163,948.38	
JV434 pro. chq 173,820 for the department was cancelled but add the tower renovation of the Department 2022.	17,382.01	146,721,476.37
Less:		
People's Insurance Plc. - JV/01 Reimbursement of petty cash expenses - Tamil Drama School	130,000.00	

People's Insurance Plc. - JV01 Reimbursement of petty cash expenses - Head Office	5,867.50	
PWF - PV0141 - Overpayment for artist Mr. Y.U.U, Ukkubanda from August 2022 to December 2023 to July	150,017.50	
Bank Error Correction JV14 2023.12.20 Chq No. 26958 pv 1682 65,538.50	4,025.00	
Sri Parakramabahu Maha Vidyalaya - School - PV0228 - Bhatkhandea Hall Fees	14,375.00	
BOC Department of Tourism and Remittances - PV313 - Payment of ITI Annual Membership Fees till 2023	40,825.00	
BOC Travel & Remittance Department - PV313 - ITI Annual Bank Membership Fee 2023	130,000.00	
BOC Travel & Remittance Department - PV313 - ITI Annual Bank Membership Fee 2023	5,867.50	
JV68 Sound Rental for Tower Prabhashwara - at Sandalankawa 2023.11.24	150,017.50	
S. S. JAYAPRAKASH - March 2024 -1/20 Payment 2023 Bhatkhande Exam 2024.02.10 & 11	4,025.00	
Master Works (Pvt) Ltd - PV0363 - Split Type A/c Machine Repair-Tower Theatre	14,375.00	
Master Works (Pvt) Ltd - PV0364 - Split Type A/c Machine Repair-Tower Theatre Office	40,825.00	
Master Works (Pvt) Ltd - PV0363 - Split Type A/c Machine Repair-Tower Theatre	130,000.00	
C.F.De Mel & Sons - Jv204 Prepaid Adv. A/C - Deducted - Fuel Deposit TH for Generator 2023.12.14	32,900.00	
C.F.De Mel & Sons - Jv204 Prepaid Adv. A/C - Deducted from Fuel Deposit vv 3200 2023.12.12	2,422.00	
C.F.De Mel & Sons - Jv204 Prepaid Adv. A/C - Fuel Deposit Deducted from Document Fees	100.00	
C.F.De Mel & Sons - Jv204 Prepaid Adv. A/C - Deducted from Fuel Deposit NC. 5996 2023.12.07	14,476.00	
C.F.De Mel & Sons - Jv204 Prepaid Adv. A/C - Deducted from Fuel Deposit NC 5996 04.12.2023	16,450.00	
C.F.De Mel & Sons - Jv204 Prepayment Adv. A/C - Deducted from Fuel Deposit Documentation Fees	100.00	
Sri Lanka Youth Services (Private) Company - LP 194,087.50 TH 75400 R.D.M.C 47387.50 Recovered	316,875.00	
JV311 2019/20 Batch 1. Heshan Achintha Course Fees Write-off	15,000.00	
JV311 2019/20 Batch No. 08 R.Himasha Dissanayake Courses not completed, Write-offs receivable.	15,000.00	
JV311 2019/20 Batch No. 38 D.M.K Jeewantha Wijeratne Courses not completed, Write-off.	15,000.00	
National Audit Office - PV1474 - Audit Fees Balance Paid from 2023.01.01 to 2023.12.31	165,520.00	

W.A.S. A. Ubeyasinghe. - JV424 Accounting Gratuity under Provisions	144,620.00	
- Mr. Anura Ubeyasinghe		
JV432 Repair of dilapidated tower power units under provisions 2023	50,605.19	
Audit Queries 2023		
JV441 Previous Year Adjustment 2023 R.D.M.C Flood Prevention	52.66	
64,069.75 x10/100/365 x2 days		(1,420,863.16)
		140,877,254.38

NOTE 16

Disclosure

- As per 1.4.2 (e) of the Auditor General's report ACC/D/THTF/01/2023/70 sent by the National Audit Office on 13.09.2024, the capital grant of Rs. 24,305,703 in the profit and loss statement for the year 2023 has been adjusted in the statement of changes in Equity from the previous year.
- In 2024, the capital grant is recognized as income, and in 2023, the remaining amount after amortization is also recognized as income. The remaining amount of the capital grant, amortized from 2017 to 2023, is placed in the capital grant account.
- In preparing these final accounts, values have been rounded to the nearest decimal place.
- According to Act No. 01 of 1978, the Tower Hall Theatre Foundation is exempt from all types of taxes.
- As per the meeting held at the Prime Minister's Office on 01.04.2023, CIDA has paid the outstanding rent of the Sausiripaya building to the Tower Hall Theatre Foundation of Rs. 6 million on 17.02.2023. However, since a proper agreement has not been reached, this amount has been transferred to the amount received in the advance account.
- As per Section 1.4.2 (b) of the Auditor General's Report ACC/D/THTF/01/2023/70 sent by the National Audit Office on 13.09.2024, the amount paid for the renovation of the building at the back of the Sarasavipaya was adjusted against the overpayment and retention amount.
- As per 1.4.2 (f) of the Auditor General's Report ACC/D/THTF/01/2023/70 sent by the National Audit Office on 13.09.2024, the depreciation provisions made for the amount paid for the project to prevent the Rukmani Devi Memorial Museum building from being submerged by flood were corrected and adjusted.
- As per 1.4.2 (g) of the Auditor General's report ACC/D/THTF/01/2023/70 sent by the National Audit Office on 13.09.2024, the cost of connection of Rs. 1,4208,380 paid for the repair of the electrical system of the Tower Theatre was adjusted to Rs. 50,605 and was made as a provision for depreciation.
- As per 1.4.2 (h) of the Auditor General's report ACC/D/THTF/01/2023/70 sent by the National Audit Office on 13.09.2024, provision was made to the Depreciation Account in respect of the excess amount overstated in the annual depreciation value and the value of the cancelled cheque issued for the construction of the Tower Theatre.

- The rent income of the Savsiripaya building is Rs. 145 million, with receivables of Rs. 25 million and receivables of Rs. 120 million. This is shown in Creditors and Receivables.
- PU-0018 cab and GE-4145 bus have been donated to the Ministry of Finance and the Department of Prisons respectively, and their cost and depreciation have been deducted. The resulting loss has been adjusted in the accounts. (Note No. 14)
- The relevant asset is depreciated based on the purchase date on the bill.
- For the project to prevent the Rukmani Devi Memorial Museum building from being submerged by floods, as per 1.4.2 (H) of the Auditor General's report ACC/D/THTF/01/2023/70 sent by the National Audit Office on 13.09.2024, the retention amount was added to the cost, and depreciation was adjusted for it.
- In accordance with paragraph 1.4.4 of the Auditor General's report ACC/D/THTF/01/2023/70 sent by the National Audit Office on 13.09.2024 and acting on the recommendations made at the Audit and Committee meeting, the reserves of Rs. 79,368,601, which had no evidence to identify, were transferred to the Consolidated Fund.
- In the statement of changes in equity, an amount of Rs. 145,300,613 has been prepared as an adjustment to the previous year. The net value was obtained by subtracting additions from deductions.
- Due to the increase in salaries of Rs. 10,000 proposed under the Budget, the gratuity allocation will increase
- Promotion and welfare expenses have increased during the year due to the increase in artistes' allowance from Rs. 7500 to Rs. 10,000.
- Bank interest has decreased significantly this year and due to this, interest income has decreased by Rs. 17,449,389.80 due to the decrease in interest rates.
- The meanings of abbreviations used in the final financial statements are given below.

THTF - Tower Hall Theatre Foundation
 THT - Tower Hall Theatre
 ELP - Elphinstone Theatre
 RDMC - Rukmani Devi Memorial Centre
 SDS - Sinhala Drama School
 TDS - Tamil Drama School
 TRT Fund - Tower Repertory Fund

3.5 Revenue collection performance

Revenue Code	Description of Revenue Code	Revenue Estimate		Revenue Collected	
		Original Estimate	Final Estimate	Amount (Rs.)	As % of Final Revenue Estimate
Operating Income		58,350,896	58,350,896	53,938,663	92 %
Interest and Other Income		27,170,000	27,170,000	26,749,089	98 %
Program Income		30,500,000	30,500,000	17,161,545	56 %

3.6 Performance in utilizing allocated funds

Rs. 000

Type of Provision	Allocated Provision		Actual Expenditure Rs.	Provision Utilized as % of Final Provision Amount
	Original Provision Rs.	Final Provision Rs.		
Recurrent	43.90	43.90	43.90	100%
Capital	24.49	24.49	24.49	100%

3.7 Provisions granted to this Department/District Secretariat/Provincial Council as a representative of another Ministry/Department in terms of F.R. 208

Sub-No.	Sub-No. Ministry/Department receiving the Provision	Purpose of the Provision	Provisions		Actual Expenditure Rs.	Provision Utilized as % of Final Provision Amount
			Original Provision Rs.	Final Provision Rs..		
Not applicable						

3.8 Performance of reporting Non-financial Assets

Asset Code	Code Description	Balance as per the Board of Survey Report as at 31.12.2024 Rs.	Balance as per the Financial Position Report as at 31.12.2024 Rs.	Due for accounting in the future Rs.	Reporting Progress as %
9151	Buildings and Structures	606,666,316	611,839,901	-	611,839,901
9152	Machinery	94,718,966	94,718,966	-	94,718,966
9153	Land	942,000,000	942,000,000	-	942,000,000
9154	Intangible Assets				

9155	Biological Assets				
9160	Work in progress				
9180	Leased Assets				
	Office Equipment	16,361,260	18,674,625	-	18,674,625
	Furniture and Fixtures	40,815,372	40,802,247	-	40,802,247
	Other Assets	284,620,857	284,257,744	-	284,257,744

3.9 Auditor General's Report

NATIONAL AUDIT OFFICE

My No. CAA/THTF/2024/141/FA

Date. August 06, 2025

Director General

Tower Hall Theatre 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 2024 as per the section 12 of the National Audit Act No.19 of 2018.

The said report is enclosed herewith.

G.H.D. Dharmapala

Actg. Auditor General

Copies: 1. Secretary:- Ministry of Buddhasasana and Religious and Cultural Affairs
 2. Secretary:- Ministry of Finance and Economic Development

NATIONAL AUDIT OFFICE

My No. CAA/THTF/2024/141/FA

Date. August 06, 2025

Director General

Tower Hall Theatre 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 2024 as per the section 12 of the National Audit Act No.19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Tower Hall Theatre Foundation for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended and notes to the financial statements, summary of significant accounting policies was 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 the 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 this report, the accompanying financial statements give a true and fair view of the financial position of the Foundation as at 31 December 2024, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

(a) Although the residual value and useful life of an asset should be reviewed at least at the end of each annual reporting period in accordance with 65 of the Sri Lanka Public Sector Accounting Standards 07, the Foundation had not acted in accordance with the said standard and had fully depreciated 03 categories of assets in use with a total value of Rs. 13,436,899 and included them in the financial statements with zero values.

(b) An amount of Rs. 79,368,601, which had been carried under unsubstantiated reserves for many years, was removed and adjusted to the accumulated fund during the year under review as an error correction. The audit could not be satisfied with the accuracy of this adjustment.

(c) Although the fixed deposit interest income for the year under review had been Rs. 24,184,654, the financial statements had reported Rs. 26,045,324, resulting in an overstatement of income and an understatement of the deficit by Rs. 1,860,670. Similarly, interest income on fixed deposits receivable as at 31 December 2024 had been Rs. 3,126,004, but it had been reported as Rs. 5,512,009, an excess of Rs. 2,386,005.

(d) In accounting for fixed deposit interest income, the interest income for the year had been understated by Rs. 1,097,929, and the withholding tax receivable had been understated by the same amount due to the deduction of 5 percent withholding tax, with only the remaining 95 percent being recognized as income.

(e) Contrary to paragraph 47(b) of Sri Lanka Public Sector Accounting Standards 03, the corrections of Rs. 97,976,488 relating to previous years, made in the prior year, were recorded only in the previous year adjustment account without restating the opening balances. This resulted in the Capital Grants Account being overstated by Rs. 16,476,488, the Accumulated Depreciation Account being understated by Rs. 81,500,000, and the Accumulated Deficit being understated by Rs. 65,023,512 at the beginning of the previous year. The error remained uncorrected in the year under review.

(f) Although the value of cassette and CD stocks as at 31 December 2023 was Rs. 2,455, it had been overstated by Rs. 541,524 in the statement of financial position, as the opening balance for the year under review had been carried forward as Rs. 543,969.

(g) Although the book stock value as at 31 December 2023 was Rs. 2,138,919, it had been understated by Rs. 550,465 in the statement of financial position, as the opening balance for the year under review had been carried forward as Rs. 1,588,454.

(h) Although the Foundation had made fixed deposits amounting to Rs. 10,200,000 during the year under review, they had not been reported under investing activities in the cash flow statement. Similarly, although gratuity payments in cash had been Rs. 703,384, they had been shown as Rs. 816,370 under cash flows generated from operating activities. Furthermore, while no cash had been received for the donation of two vehicles, Rs. 1,768,611 had been incorrectly shown under investing activities in the cash flow statement.

(i) In 2023, Rs. 6 million as building rent from the Industrial Development Authority had been shown as an advance under accounts payable, and since it had not been recognized as income in the previous year, the accumulated fund had been understated by the same amount.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my 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 2024 of the Foundation

Other details mean the details included in the annual report 2024 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 Those Charged with Governance for 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 determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Foundation's financial reporting process.

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 annual and periodic financial statements to be prepared 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 scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. 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, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate 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.

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(a) & (h) 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 any member of the Board of Directors of the Foundation has a direct or indirect relationship with the Foundation in relation to any agreement or arrangement outside the ordinary course of business, as per the requirement mentioned in 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.

2.2.4. That the resources of the Foundation have not been procured and utilized in an economical, efficient, and effective manner, within the prescribed time limits and in compliance with the relevant laws, as required under Section 12(h) of the National Audit Act, No. 19 of 2018

2.3 Other Matters

(a) Although the Tower Hall Theatre was mandated to produce songs, dances, plays, and music, as well as to conduct research and apply the outcomes to achieve its aims and objectives, no research had been conducted as of May 30, 2025, nor had any provision been made for it in the Annual Budget.

(b) According to the Cabinet decision dated 16 July 2024, the office of the Construction Industry Development Authority located in the Sawsiripaya Building of the Tower Hall Theatre Foundation was to be vacated, and the Secretary of the Ministry of Urban Development and Housing was instructed to immediately settle Rs. 145 million due to the Foundation. However, as of 30 June 2025 (the date of audit), the Authority had not vacated the premises, Rs. 120 million remained outstanding, and the relevant line Ministry had not taken action to implement the Cabinet decision.

P.H.D. Dharmapala

Actg. Auditor General

Chapter 04 - Performance Indicators

04.1 Institutional performance indicators (based on action plan)

Specific indicators	Actual output as a percentage (%) of expected output		
	100%-90%	75%-89%	50%-74%
Accounts Division			
Preparation of Annual Accounts 2024	✓		
Preparation of Annual Estimates 2024	✓		
Preparation of Monthly Salaries 2024	✓		
Presentation of Monthly Account Summaries 2024	✓		
Preparation of Bank Reconciliation Statements	✓		
Reply to Audit Queries	✓		
Settlement of Accounts 2024	✓		
Conducting Annual Inventory Survey	✓		
Preparation of Annual Action Plan 2024	✓		
Preparation of Final Financial Statements 2024	✓		
Administration Section			
Minimize paper usage and manage stationery usage within the organization, maintaining a productive and proper work environment		✓	
Staff training workshops and knowledge sharing and developing general administration and processes			✓
Prepare 2024 Procurement Plan	✓		
Update personal files of officers	✓		
Approve salary increments, loans and leave	✓		
Prepare performance reports	✓		
Vehicle management, insurance and income licenses, servicing and maintenance	✓		
Program Section			
Organizing programs		✓	
Conducting programs related to the action plan		✓	
Education Division			
New recruitment for courses	✓		
Conducting courses	✓		
Conducting assessments	✓		
Awarding certificates	✓		

Institutional Performance Indicators (Based on Procurement Plan and Action Plan) 2024

Specific indicators	Actual output as a percentage (%) of expected output		
	100%-90%	75%-89%	50%-74%
Reconstruction of the upper part of the clock tower of the Tower Theatre.	✓		
Addition of essential sound equipment for the operation of the Tower Theatre	✓		
Upgrading the lighting system of the Tower Theatre	✓		
Upgrading the central air conditioning of the Tower Theatre	✓		
Repair of the chairs of the Tower Theatre	✓		
Reconstruction of the music pit section of the Elphinstone Theatre	✓		
Preparation of a roof over the generator of the Elphinstone Theatre,	✓		
Preparation of the air conditioning room of the Elphinstone Theatre	✓		
Additional cameras to the CCTV camera system of the Elphinstone Theatre	✓		
Extending the roof of the office area and adding a new section to protect it from rainwater and repairing the flooded road. Constructing a new classroom hall as an income generating opportunity and repairing the flooded road.	✓		
Purchasing the necessary chairs for the Rukmani Devi Theater	✓		
Adding new sound equipment necessary for the operation of the Tower Studio	✓		
Capital nature vehicle repairs and improvements to the Jeep 64-7233	✓		
Capital nature vehicle repairs and improvements to the Cab GZ 9749	✓		
Capital nature vehicle repairs and improvements to the Jeep PE 1096	✓		
Purchase of essential make-up materials and goods for the operation of the Tamil Medium Drama School.	✓		

Purchase of a set of essential sound equipment for the operation of the Tamil Medium Drama School	✓		
Purchase of essential musical instruments for the operation of the Tamil Medium Drama School			✓
Purchase of 4 computers for the Tamil Medium Drama School	✓		
Performance indicators of programs carried out according to the annual action plan (institutional income)			
Conducting Drama and Performing Arts School - Higher Diploma Course in Sinhala and Tamil Medium	✓		
Conducting Short Term (NVQ -4) Courses - Sinhala and Tamil			✓
Conducting Bhatkhanda Dance/Music Examination		✓	
World Drama Day Celebration	✓		
Representing International Performing Arts Exchange Programs and Foreign Drama Festivals		✓	
Providing Artist Living Allowances	✓		
Providing Death Allowances for Tower and Performing Artists	✓		
Providing Medical Assistance for Artists	✓		
Conducting Medical Clinics for Elderly Artists			✓
The Stage Festival of anticipation "Tower Drama Festival-2024"	✓		
New Year's gift to artists	✓		
Conducting Tower Prabhashwara concerts			✓
Conducting Tower Ranga Yatra entertaining educational programs	✓		
Maintaining and updating YouTube channel and Facebook account	✓		
All-Ceylon School Drama Competition - 2024			✓
Conducting Buddhist devotional songs concerts	✓		
Holding a Buddhist devotional song concert for Poson Poya Day	✓		

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

5:1 Relevant Sustainable Development Goals identified

Goal/Objectives	Aims	Achievement Indicators	Progress in achieving achievements to date		
			0% - 49%	50% - 74%	75% - 100%
4. Quality education	4.7 All learners gain the knowledge and skills necessary to advance sustainable development. This encompasses education for sustainable development and sustainable lifestyles, the promotion of human rights, peace, and a culture free from violence, fostering global citizenship, appreciating cultural diversity, and making cultural contributions to sustainable development. 4.4 Significantly increase the number of youth and adults equipped with relevant skills, including technical and vocational qualifications, to enable decent employment and entrepreneurship opportunities.	*Producing Higher Diploma holders in Drama and Performing Arts * Preparing the syllabus for the Diploma course in Dance and Music (Sinhala Medium) * Number of students who successfully completed the Vocational (NVQ -4) course * Number of participants in the World Drama Day celebration * Number of plays performed for the “2024 Stage Festival of anticipation” Tower Drama Festival			✓
1. Ending poverty in all its forms everywhere	1.21.2 Reduce by at least half the proportion of men, women and children of all ages living in all forms of poverty, in line with national definitions.	* Number of artists who provided with monthly living allowances * Number of artists who provided with medical assistance			✓

5.2 Achievements and challenges in achieving the Sustainable Development Goals

Achievements

- ✓ The Tower Drama Festival offered a platform to showcase 44 long, short, and children's stage plays by newcomers at the Tower Theatre and Elphinstone Theatres, the main theatres in Colombo. The festival not only attracted audiences and generated income for the theatres but also promoted the plays to the public through newspaper advertisements and television coverage. In doing so, it helped popularize the showcased productions and encouraged theatre development, contributing to the overall promotion of the performing arts.
- ✓ Additionally, 45 young people who qualified for the Tamil Medium Drama and Theatre Arts Higher Diploma Course in Jaffna were enrolled for the 2024 academic year. This initiative provided youth in the Northern Province with the opportunity to pursue advanced studies in drama and performing arts.
- ✓ To enhance the health and welfare of elderly artists, a monthly living allowance of Rs. 10,000 was provided to 82 artists from the earnings of the Presidential Welfare Fund associated with the Tower Hall Theatre Foundation. In addition, a monthly medical allowance of Rs. 10,000 was granted to 40 artists from the Foundation's earnings.
- ✓ A total of 96 students—52 Sinhala Medium and 44 Tamil Medium Diploma holders—were awarded Higher Diploma Certificates in Drama and Theatre, enabling them to pursue careers in the field and access higher education opportunities.
- ✓ Ten scholarships worth Rs. 50,000 each were awarded to the five highest-performing Sinhala Medium students and five highest-performing Tamil Medium students across five selected subjects of the Higher Diploma in Drama and Performing Arts.
- ✓ All 96 diploma holders from both the Sinhala and Tamil Medium drama schools of the Tower School of Drama and Performing Arts were admitted to the Bachelor of Education degree course at the Open University of Sri Lanka. Of these, 52 Sinhala Medium students joined the Nawala campus, while 44 Tamil Medium students enrolled at the Jaffna branch.
- ✓ The second batch of the Vocational Course in Acting (NVQ - 4), which was started for the first time in the country, was recruited in 2024.
- ✓ The relevant syllabus for the commencement of the highly demanded Diploma Course in Dance and Music (Sinhala Medium) was prepared and submitted to the Open University of Sri Lanka for approval.
- ✓ The Tower Hall Theatre Foundation, which acts as the Sri Lanka Permanent Representative to the International Theatre Institute established by UNESCO, organizes a celebration ceremony on World

Theatre Day on 27th March every year. A celebration ceremony was held on March 27, 2024, at the Elphinstone Theatre, Maradana, with the participation of over 800 students from Sinhala, Tamil and Muslim schools in Colombo.

Challenges

- ✓ Attracting young people from the Northern and Eastern Provinces to the Tamil Medium Higher Diploma Course in Drama and Performing Arts at the Tower Drama School in Jaffna.
- ✓ Delays in obtaining approval from the Open University of Sri Lanka for the syllabus of the Higher Diploma courses in Music and Dance, despite it being prepared and submitted.
- ✓ Insufficient audience attendance for newly introduced stage plays by emerging creators.
- ✓ High electricity costs, with the Tower, Elphinstone, and Rukmani Devi theatres paying approximately Rs. 2 million per month.
- ✓ Significant expenses involved in maintaining theatres in Colombo, especially as more theatres with advanced facilities are emerging.
- ✓ Declining interest in aesthetic arts subjects due to the global shift towards technology, the current economic crisis in Sri Lanka, and reduced employment opportunities in the arts, resulting in fewer students pursuing performing arts studies.

Chapter 06 - Human Resource Profile

6.1 Cadre Management

Tower Hall Theatre Foundation, Board of Trustees – 2024

Ex-officio Members

- | | | |
|----|--|--|
| 20 | Chairman of the Tower Hall Theatre Foundation/
The Hon. Prime Minister of the Democratic
Socialist Republic of Sri Lanka, Mr. Dinesh Gunawardena | - 2022.07.20 – 2024.09.23 |
| | Chairman of the Tower Hall Theatre Foundation/
Hon. Prime Minister of the Democratic
Socialist Republic of Sri Lanka, Dr. Harini Amarasuriya | - from 2024.09.24 |
| 21 | Hon. Shehan Semasinghe, State Minister of Finance
(Representing the Minister of Finance)
Hon. Minister of Finance, Planning and Economic Affairs | - 2022.12.21 – 2024.09.22
- from 2024.12.12 |
| 22 | The Hon. Minister of Public Services, Provincial
Councils and Local Government, Mr. Dinesh Gunawardena | - 2022.07.20 – 2024.09.23 |
| | The Hon. Minister of Public Services, Provincial
Councils and Local Government Dr. Chandana Abeyratne | - from 2024.12.12 |
| 23 | The Hon. Minister of Buddhism, Religious and Cultural Affairs
Mr. Vidura Wickramanayake | - 2022.05.20 – 2024.09.24 |
| | The Hon. Minister of Buddhism, Religious and Cultural Affairs
Mr. Hiniduma Sunil Senevi | - 2024.12.12 ☹ |
| 24 | Secretary to the Prime Minister Mr. Anura Dissanayake
Secretary to the Prime Minister Mr. Pradeep Saputhanthri | - 2022.07.23 – 2024.09.23
- from 2024.12.12 |
| 25 | Mr. Somaratne Vidanapathirana, Secretary,
Ministry of Buddhasasana, Religious and Cultural Affairs | - 2022.05.24 - 2024.05.31 |
| | Mr. Huwaneka Herath, Secretary
Ministry of Buddhasasana, Religious and Cultural Affairs | - 2024.06.03 – 2024.09.24 |
| | Mr. Ranjith Ariyaratne, Secretary
Ministry of Buddhasasana, Religious and Cultural Affairs | - 2024.09.24 – 2024.11.19 |
| 26 | Mrs. Wasantha Perera, Secretary
Ministry of Education
Mrs. Thilaka Jayasundara | - 2024.01.01 – 2024.03.31 |

	Ministry of Education	- 2024.04.02 – 2024.11.19
27	Mrs. K.A.D.R. Nishanthi Jayasinghe Additional Secretary (Development) Ministry of Buddhasasana, Religious and Cultural Affairs (National Heritage Division)	- 2022.12.21 – 2024.10.30
28	Mrs. J.M. Bhadrani Jayawardena Municipal Commissioner of the Colombo Municipal Council-	2022.06.23 – 2024.11.03
	Mr. Palitha Nanayakkara Municipal Commissioner of the Colombo Municipal Council-	from 2024.11.04

Members appointed by the Hon. Prime Minister

(For a period of 03 years from the date of appointment)

09	Mr. Sunil Sarath Perera	- 2022.12.21 – 2024.10.15
10	Mrs. Charitha Priyadharshani Peiris	- 2022.12.21 – 2024.10.15
11	Mr. Palitha Silva	- 2022.12.21 – 2024.10.15
12	Mr. Nadaraja Karthik	- 2022.12.21 – 2024.10.15
	• Dr. D.M.S. Dissanayake, Director General, Tower Hall Theatre Foundation.	

Treasury Representation

Treasury Representation Mrs. Renuka Colombage Chief Financial Officer, Ministry of Finance	- 2022.12.21 – 2024.11.27
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Senior Staff Officers

1. Director General	- Dr. D.M.S. Dissanayake
2. Director (Administration and Development)	- Mr. Nipuna Dissanayake
3. Director (Drama Promotion, Education and Programs)	- (Vacancy Exists)
4. Assistant Director (Finance)	- Mr. Kasun Deshapriya 2022.09.20 to 2024.03.04 - Mrs. W.D. Perera 2024.04.29 to 2024.09.29 - Mr. Imal Samarakoon From 2024.10.01 to date
5. Assistant Director (Administration and Development) - (Vacancy Exists)	

6. Deputy Director (Drama Promotion, Artist Welfare and Programs) - Mr. Chandana Wijesundara Bandara

7. Assistant Director (Educational Research and Conservation) - (Vacancy Exists)

8. Assistant Director (Tamil Drama Promotion) - Dr. Shammuga Sharma

Tower Hall Theatre Foundation - Approved Cadre Information - As at 2024-12-31

Service Category	Salary Code Number	Designation	Approb ed Cadre	Actual Cadre	Number of Vacanci es
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 Artist 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 (Theatres)	3	3	0
		Internal Audit Officer	1	1	0
	MA-4	Development Assistant (Marketing)	1	1	0
		Development Assistant (Accounting and Finance)	1	1	0
		Coordinating Officer (Courses)	1	1	0
		Coordinating Officer (Programs and Publicity)	1	1	0
		Coordinating Officer (Welfare)	1	1	0
Secondary level	MA-2-1	Foreman (Civil)	1	1	0
		Technical Assistant	1	0	1
		Sound Administrator	1	0	1
		Bookkeeper	1	1	0
	MA- 1-1	Management Assistant (Non-Technical)	26	16	10
		Management Assistant (Cashier)	1	1	0
		Management Assistant (Tamil Speaking)	1	1	0
Primary level	PL-3	Driver	6	3	3
		Electrical Technician	1	1	0
		Sound Operator	4	1	3
		Stage Lighting Technician	3	3	0
		Maintainer	1	1	0
	PL-2	Stage Lighting Technician Assistant	3	2	1
		Office Assistant	7	3	4
		Theater Assistant	8	4	4
		Control Room Assistant	1	0	1

	PL-1	Theatre Service Room Assistant	1	1	0
		Museum/Archive Assistant	1	1	0
		Sound Operator Assistant	3	3	0
		Bookstore Assistant	1	1	0
		Total	91	60	31

Positions approved as personal

Secondary level	MA-2-1	Computer Operator	01	01	0
Primary level	PL-2	Management Assistant	02	02	0
		Total	94	63	31

One management assistant and one lighting technician have been granted 5 years of unpaid overseas leave.

Resignations - As at 31.12.2024

Number	Name	Designation	Date of Appointment	Date of Resignation
01	Mr. S.K. Deshapriya	Assistant Director (Finance)	2022-09-20	2024-03-04
02	Mr. Randika Jayanidu	Assistant Lighting Designer	2022-10-03	2024-04-16
03	Miss. Madhusa Deshani	Management Assistant	2019-08-01	2024-05-07

Retirements - As at 31.12.2024

Number	Name	Designation	Date of Appointment	Date of Retirement
01	Mr. W.A. Siri Anura Ubesinghe	Theater Assistant	1995-12-13	2024-05-31

New Appointments – As at 2024.12.31

Number	Name	Previous position	Previous position	Previous position
01	Dhanushka Nayanakumara	Office Assistant	Theater lighting Technician	2024-09-13

Appointments to Acting Posts - As at 31.12.2024

Number	Name Designation and Institution	Acting Designation	Period of Acting
01	Mrs. W.D. Perera Accounting Officer	Assistant Director (Finance)	From 2024-04-29 to 2024-10-29

	Hector Kobbekaduwa Agricultural Research and Training Institute		
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Recruitment - As at 31.12.2024

Number	Name	Designation	Date of Appointment
01	Mr. E.I.A. Samarakoon	Assistant Director (Finance)	2024-10-01
02	Neshan Dhanushka Perera	Lighting Assistant	2024-09-13

6.2 Impact of the shortage or surplus of human resources on the performance of the institution

The approved cadre of the institution is 91 employees, while the current permanent staff stands at 63 employees. Accordingly, the number of vacant posts is as follows:

01. Director (Drama Promotion, Education and Programs)	01
02. Assistant Director (Administration and Development)	01
03. Assistant Director (Educational Research and Conservation)	01
04. Technical Assistant	01
05. Sound Administrator	01
06. Management Assistant (Non-Technical)	10
07. Driver	03
08. Sound Operator	03
09. Stage Lighting Assistant	01
10. Office Assistant	04
11. Theatre Assistant	04
12. Control Room Assistant	01

In accordance with the circulars issued from time to time and due to the need to manage institutional expenses, it was not possible to fill all the approved vacancies. Although approval was granted to recruit several new positions identified as essential, posts such as Director (Drama Promotion, Education and Programs), Assistant Director (Educational Research and Conservation), and Technical Assistant could not be filled due to the lack of suitable candidates.

As a result, the inability to recruit the essential posts of Director (Drama Promotion, Education and Programs) and Assistant Director (Educational Research and Conservation) created significant challenges in carrying out conservation activities in the drama schools managed by the Tower Hall Theatre Foundation. Furthermore, the absence of a permanent Technical Assistant made it difficult to digitize institutional activities.

6.3 Human Resource Development

Name of the program	Number of employees trained	Duration of the program	Total investment	Nature of the program (local/foreign)	Output/knowledge gained
01.Tamil Language Training for JM and MA Officers	09	150 hrs	Rs.19,800.00	local	Facilitating coordination with diverse communities
02.Sinhala Language Proficiency Training	01	150 hrs	Rs. 5,113.64	local	-do-
03.Tamil Language Training for Primary Officers	07	100 hrs	Rs. 8,898.33	local	Developing the knowledge needed to efficiently perform daily duties

The staff members who directly contribute to the institution's activities were able to enhance their subject-related knowledge through the training provided under the above-mentioned programs.

As a result, the overall performance of the institution has improved considerably. The training has also led to significant positive changes in staff attitudes, increasing their efficiency and enabling them to perform their duties effectively, thereby contributing to the institution's progress.

07 Chapter - Compliance Report

Number	Requirement to be applied	Compliance status (in compliance /Not in compliance)	If not compliant, brief explanation for non-compliance	specific corrective actions proposed to prevent non-compliance in the future
1	The following financial statements/accounts have been submitted on due date			
1.1	Annual Financial Statements	in compliance		
1.2	Public Officers' Advance Account	Not in compliance	These accounts are not used as this is a semi-government statutory institution	
1.3	Business and Production Advance Accounts (Commercial Advance Accounts)	Not in compliance		
1.4	Warehouse Advance Accounts	Not in compliance		
1.5	Special Advance Accounts	Not in compliance		
1.6	Others	Not in compliance		
2	Maintenance of Books and Records (F.R. 445)			
2.1	Updating and maintaining the fixed assets register in accordance with Public Administration Circular 267/2018	in compliance		
2.2	Updating and maintaining personal payroll records/personal payroll cards	in compliance		
2.3	Updating and maintaining the audit query register	in compliance		
2.4	Updating and maintaining the internal audit report register	in compliance		
2.5	Preparing and submitting all monthly account summaries (CIGAS) to the General Treasury on the due date	Not in compliance	All monthly financial summaries are forwarded to the	

			Ministry, and the relevant reports are submitted to the Treasury by the Ministry	
2.6	Updating and maintaining the Cheque and Money Order Register	in compliance		
2.7	Update and maintaining the Inventory Register	in compliance		
2.8	Update and maintaining the Stock Register	in compliance		
2.9	Update and maintaining the Loss and Damage Register	in compliance		
2.10	Update and maintaining the Liabilities Register	in compliance		
2.11	Update and maintaining the Sub-Journal Register (GA – N20)	in compliance		
03	Delegation of functions for financial control (F.R. 135)	in compliance		
3.1	Having delegated financial authority within the institution	in compliance		
3.2	Having created awareness within the institution regarding the delegation of financial authority	in compliance		
3.3	Having delegated authority such that every transaction is approved through two or more officers	in compliance		
3.4	According to the Public Accounts Circular No. 171/2004 dated 11.05.2014, the use of the government payroll software package is subject to the control of accountants	in compliance		
4	Preparation of the annual plans			
4.1	Preparation of the annual action plan	in compliance		
4.2	Preparation of the annual procurement plan	in compliance		
4.3	Preparation of the annual internal audit plan	in compliance		
4.4	Preparation of the annual estimate and submission to the National Budget Department (NBD) on the	in compliance		

	due date			
4.5	Submission of the annual cash flow statement to the Treasury Operations Department on the due date.	in compliance		
5	Audit Queries			
5.1	Having provided responses to all audit queries by the date specified by the Auditor General	in compliance		
6	Internal Audit			
6.1	Preparation of the internal audit plan, after consultation with the Auditor General at the beginning of the year, in accordance with FR 134(2) DMA/1-2019	in compliance		
6.2	Responded to every internal audit report within one month.	in compliance		
6.3	Having submitted copies of all internal audit reports to the Department of Management Audit in accordance with sub-section 40(4) of the National Audit Act No. 19 of 2018	in compliance		
6.4	Having submitted copies of all internal audit reports to the Auditor General in accordance with Financial Regulation 134(3)	in compliance		
7	Audit and Management Committees			
7.1	Having conducted at least four Audit and Management Committee meetings during the year, in compliance with DMA Circular 1-2019.	Not in compliance	Three (03) Audit and Management Committees have been established.	It is planned to hold four (04) Audit and Management Committee meetings during the year 2025.
8	Asset Management			
8.1	Having submitted information on asset purchases and disposals to the Comptroller General's Office in accordance with Chapter 07 of Asset Management Circular No. 01/2017	in compliance		
8.2	Having appointed a suitable liaison officer to coordinate the implementation of the provisions of	in compliance		

	the said circular as per Chapter 13 of the above-mentioned circular, and having reported information about that officer to the Comptroller General's Office			
8.3	Having conducted Board of surveys and submitted the relevant reports to the Auditor General by the specified date in accordance with State Finance Circular No. 05/2016	in compliance		
8.4	Having addressed the surpluses, shortages and other recommendations revealed by the annual Board of survey within the timeframe specified in the circular	in compliance		
8.5	Disposal of unwanted goods is carried out in accordance with F.R.772.	in compliance		
9	Vehicle Management	in compliance		
9.1	Preparing daily driving records and monthly summary reports for pool vehicles and submitting them to the Auditor General on the due date.	in compliance		
9.2	Vehicle being disposed of within a period of less than 6 months after being condemned	in compliance		
9.3	Maintaining and regularly updating vehicle logbooks.	in compliance		
9.4	Taking action in accordance with F.R. 103, 104, 109, and 110 in the event of every vehicle accident.	in compliance		
9.5	Re-inspecting vehicle fuel consumption in accordance with Section 3.1 of Public Administration Circular No. 2016/30 dated 29.12.2016.	in compliance		
9.6	Having taken complete ownership of tax vehicle log books after the lease period expires.	in compliance		
10	Bank Account Management			
10.1	Having prepared and certified bank reconciliation statements by the specified date and submitted them for audit	in compliance		
10.2	Having settled inactive bank accounts carried forward from the year under review or from previous years	in compliance		
10.3	Having taken action in accordance with Financial Regulations regarding balances revealed by	in compliance		

	bank reconciliation statements that required adjustment, and having settled those balances within one month			
11	Utilization of Provisions			
11.1	Expenses are incurred within the limits of the provisions made.	in compliance		
11.2	Liabilities are not incurred in excess of the remaining provision limit at the end of the year, in terms of F.R. 94(1).	in compliance		
12	Government Officials Advances Account	in compliance		
12.1	Complying with the account limits.	in compliance		
12.2	Having conducted an aging analysis of outstanding debt balances	in compliance		
12.3	Having settled outstanding debt balances that have been pending for more than one year	Not in compliance	Settlement is in progress.	
13	General Deposit Account			
13.1	Having taken action regarding expired deposits in accordance with F.R. 571.	Not in compliance	These accounts are not used as this is a semi-government statutory institution	
13.2	Updating and maintaining the control account for general deposits	Not in compliance		
14	Imprest Account			
14.1	Having remitted the cash book balance to the Treasury Operations Department at the end of the year under review	Not in compliance	These accounts are not used as this is a semi-government statutory institution	
14.2	Having settled advances from the ad hoc imprest account issued under F.R. 371 within one month of completion of the respective work	Not in compliance	Although most advances from the ad hoc imprest account have been settled within one month, some advances from the ad hoc imprest account have not been settled. Measures have	

			been taken to prevent such situations in the future	
14.3	Having issued advances from the ad hoc imprest account without exceeding the approved limits as per F.R. 371	in compliance		
14.4	Monthly reconciliation of the balance of the Imprest account with the treasury books	Not in compliance	These accounts are not used as this is a semi-government statutory institution	
15	Revenue Account	Not in compliance		
15.1	Having made refunds from collected revenue in accordance with the relevant regulations	Not in compliance	These accounts are not used as this is a semi-government statutory institution	
15.2	Having credited the collected revenue directly to revenue accounts without crediting to deposit accounts	Not in compliance		
15.3	Having submitted outstanding revenue reports to the Auditor General in accordance with F.R. 176	Not in compliance		
16	Human Resources Management			
16.1	Maintaining staff within the approved staffing limits	in compliance		
16.2	Draft duty lists have been provided to all staff members	in compliance		
16.3	All reports have been submitted to the Management Services Department as per MSD Circular No. 04/2017 dated 20.09.2017	in compliance		
17	Providing Information to the Public			
17.1	Appointment of an Information Officer in accordance with the provisions of the Right to Information Act and Regulations, and the maintenance and regular updating of a Register of Information Disclosure	in compliance		
17.2	Information about the institution is made available through its official website, and facilities are provided	in compliance		

	for the public to submit their feedback, whether commendations or complaints, either through the website or alternative channels			
17.3	Having submitted reports twice a year or once a year in accordance with sections 8 and 10 of the Right to Information Act	in compliance		
18	Implementation of the Citizen's Charter			
18.1	Having developed and implemented a Citizen's/Client Charter in accordance with Ministry of Public Administration and Management Circulars No. 05/2008 and 05/2018(1)	Not in compliance	Being prepared	
18.2	Having established a mechanism by institutions for monitoring and evaluating the development and implementation of the Citizen's/Client Charter as per section 2.3 of the said circular	Not in compliance	A strategic plan is being prepared. The Citizen's Charter is scheduled to be incorporated and developed within it.	
19	Development of Human Resources Plan			
19.1	Having prepared a Human Resources Plan based on the format in Annex 02 of Public Administration Circular No. 02/2018 dated 2018.01.24	in compliance		
19.2	Having ensured in the above-mentioned Human Resources Plan a training opportunity of not less than 12 hours per year for each member of staff	Not in compliance	Due to budget constraints, it was not possible to provide 12 hours of training to all staff. This is planned to be implemented in 2025.	
19.3	Having signed annual performance agreements for the entire staff based on the format shown in Annex 01 of the above-mentioned circular	Not in compliance	Annual performance agreements will not be signed in accordance with section 03 of Public Administration Circular No. 02/2018(I) dated 2023.11.30.	

19.4	Having appointed a senior officer with responsibility for preparing Human Resources Development Plans, developing capacity development programs, and implementing skills development programs in accordance with section 6.5 of the above circular	in compliance		
20	Responding to Audit Paragraphs			
20.1	Having corrected the deficiencies identified through the audit paragraphs issued by the Auditor General for the previous year	in compliance		