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Tower Hall Theater Foundation

Vision

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

Mission

To provide to the Creators of Dramas and Theatrical Arts, the necessary know-how, new ways and infrastructure, to achieve expertise, techniques and knowledge in full measure in the Universal innovative practices in Dramas and Theatrical Arts and to encourage them to produce creations for the development of the Country and enrichment of Mankind.

Aims and Objectives

- (a) To encourage and promote National Theatrical activities
- (b) To develop and improve the knowledge, understanding and use of the theatre.
- (c) To provide financial assistance to Theatre Artists and Craftsmen and to assist in the training of drama artists.
- (d) To produce operas, dances, dramas and musical programs and to carry out experiments on those aspects and play those.
- (e) 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.

Introduction

Tower Hall Theatre Foundation; established by the Tower Hall Theatre Foundation Act No. 01 of 1978 with the prime objective of utilizing the Tower Hall Theatre as a National Theatre to encourage and promote the National Theatrical activities with the view to realizing the other objectives and purposes formulated for the betterment of drama and performing arts, is administered by a Board of Trustees, headed by Honorable Prime Minister of the Democratic Socialist Republic of Sri Lanka and ten Ex-Officio members including the Prime Minister and another five members appointed by the Honorable Prime Minister for a period of three years.

The Tower Hall Theater Foundation played a major role in achieving its goals and objectives under the guidance and supervision of the Hon. Minister of Buddhasasana, Religious and Cultural Affairs and the Secretary to the said Ministry. Accordingly, many programs were implemented throughout the year 2022. Consequently, an amount of Rs 4,215,000/- throughout the year per monthly allowance of Rs.7500/- given for the tower hall artists.

Also, a sum of Rs.7,402,500/- was spent for the cost of living allowance of Rs.7500 from the Presidential Welfare Fund for Performing Artists; established under the Tower Hall Theater Foundation and operating since 1996, in the year 2022. All this money was invested in fixed deposits of government banks belonging to these two funds, and the payments could be done from the monthly interest and incomes of the institute.

In addition to this, it was able to implement many welfare activities of artists such as medical aid, funeral aid, conducting eye clinics, distribution of spectacles and new-year gifts for the artists.

As another special project of the Tower Hall Theater Foundation implemented with the aim of encouraging the artists and attracting the audience to the theater, the actions were taken to implement “Prabhashwara” festival. Further, the centenary commemoration of Lawyer; John De Silva was conducted and a CD containing Nadagam songs was released. Also, it was able to conduct workshops on traditional Sinhala dance and old songs shows.

Advanced Diploma in Drama and Performing Arts; another special task, was continuously implemented in the year 2022, and a Tamil Drama and Performing Arts School was started in Sandilipai Cultural Center of Jaffna this year, and lectures and programs were implemented for the students of Sinhala and Tamil drama school. New students were enrolled for the academic year 2021/22. Also, it was able to go the educational trip of the students and the Diploma Awarding Ceremony of the students of the academic years 2014/15, 2015/16, 2016/17, 2017/18, 2018/19, 2019/20; which had not been held for many years, was also able to be held.

Tower Hall Theater Foundation; as the Sri Lankan representative of the International Theater Institute, is celebrating the World Theater Day for many years. This year too, this event was conducted with the participation of many distinguished dramatists.

Under the translation of Sinhala drama scripts to Tamil language, two drama scripts of veteran dramatist Somalatha Subhasinghe "*Thoppi Welenda*" and "*Punchi Apata Den Thereyi*" were able to be released.

The pre-activities for the *Apekshawe Wedika Mangalyaya*; the Tower Drama Festival 2023 were organized and a media conference was held with the participation of the dramatists.

New recruitments were able to be done for some of the essential vacancies for the staff and Assistant Director (Finance), Foreman, Maintenance Officer and two Lighting Technicians (Assistant) who had been vacant for a long time were able to be recruited.

Number of audit inquiries received by the Tower Hall Theater Foundation from National Audit Office in the year 2023 was 23 and the answers were provided to them within the prescribed timeframe. Also, 05 inquiries were received from the Internal Audit Section, and the quantitative answers were able to be provided to them and many deficiencies and omissions pointed out by them were rectified during this year.

Board of Trustees of Tower Hall Theater Foundation - 2022

Ex-officio Members

- 01 Chairman of the Tower Hall Theater Foundation / Hon. Mahinda Rajapaksa, Prime Minister of the Democratic Socialist Republic of Sri Lanka - 21.11.2019 - 11.05. 2022
- Chairman of the Tower Hall Theater Foundation / Hon. Ranil Wickremesinghe, Prime Minister of the Democratic Socialist Republic of Sri Lanka - From 20.07.2022 to date
- 02 Hon. Basil Rajapaksa, Minister of Finance - 08.07.2021 – 04.04.2022
- Hon. Ali Sabri, Minister of Finance - 04.04.2022– 05.04.2022
- Hon. Ranil Wickremesinghe, Minister of Finance - From 25.05.2022 to date
- Hon. Shehan Semasinghe, State Minister of Finance - From 08.09.2022 to date
(Representing the Minister of Finance)
- 03 Hon Janaka Bandara Thennakoon, Minister of Public Services, Provincial Councils and Local Governments - 25.11.2019 – 18.04.2022
- Hon. Dinesh Gunawardene, Minister of Public Services, Provincial Councils and Local Governments - From 18.04.2022 to date
- 04 Hon. Mahinda Rajapaksa, Minister of Buddhasasana, Religious and Cultural Affairs – 12.08.2020 – 18.04.2022
- Hon. Vidura Wickramanayaka, State Minister of National Heritage, *Performing Arts* and Rural Arts Promotion - 12.08.2020 – 18.04.2022
- Hon. Vidura Wickramanayaka, Minister of Buddhasasana, Religious and Cultural Affairs – From 20.05.2022 to date
- 05 Mr. Anura Dissanayaka, Secretary to the Prime Minister - 21.01.2022 – 12.05.2022
22.07.2022 to date
- Mr. Saman Ekanayaka, Secretary to the Prime Minister - 13.05.2022 – 23.07.2022
- 06 Prof. Kapila Gunawardena, Secretary to the Ministry of Buddhasasana, Religious and Cultural Affairs - Resigned on 09.05.2022

Mr. Somarathna Vidanapathirana, Secretary to the Ministry of Buddhasasana, Religious and Cultural Affairs – 24.05.2022 to date

07 Prof. Kapila C. K. Perera, Secretary to the Ministry of Education – Resigned on 09.05.2022

Mr. M.N. Ranasinghe, Secretary to the Ministry of Education – From 24.05.2022 to date

08 Mrs. K.A. D. R. Nishanthi Jayasinghe, Secretary to the State Ministry of National Heritage, Performing Arts and Rural Arts Promotion

09 Mrs. Tharani Anoja Gamage, Director of Cultural Affairs

10 Mrs. Rosy Senanayaka, Hon. Mayor of Colombo Municipal Council

11. Mrs. Roshini Dissanayake (Attorney-At-Law), Municipal Commissioner of Colombo Municipal Council – From the year 2022 to 22.06.2022

12 Mr. J.M. Bhadra Jayawardhana, Municipal Commissioner of Colombo Municipal Council – From 23.06.2022 to date

Members appointed by the Hon. Prime Minister

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

01 Mr. G.R. Perera

02 Mrs. Charita Priyadarshini Peiris

03 Mr. Hashim Omar - 24.01.2020 – 31.10.2022

04 Mr. Palitha Silva

05 Mr. Nadaraja Karthik

Treasury Representation

Mr. J.R.C. Jayathilaka, Deputy Director General (Actg), Department of Trades and Investment Policies - 28.02.2022 – 04.04.2022

Mr. H. Hemal Kasthuriarachchi, Director General, Ministry of Finance - 04.04.2022 – 26.07.2022

Mrs. Renuka Kolambage, Chief Finance Officer, Ministry of Finance - From 26.07.2022 to date.

Dr. (Mr.) D.M.S. Dissanayake, Director General, Tower Hall Theater Foundation.

Administration and Development Division

Senior Staff Officers

1. Director General - Dr (Mr.) D.M.S. Disanayaka
(From 01.09.2021)
2. Director (Administration and Development) - Mr. Nipuna Dissanayake
3. Director (Drama Promotion Education & Programs) - (Vacant)
- 4 Assistant Director (Administration and Development) - (Vacant) -
5. Assistant Director (Finance) - Mr. Kasun Deshapriya
6. Assistant Director (Drama Promotion, Artist Welfare and programs) - Mr. Chandana Bandara
7. Assistant Director (Education Research and Conservations) - (Vacant)
8. Assistant Director (Tamil Drama Promotion) - Dr (Mr.) Shammuga Sharma Jayaprakash

Approved staff and Actual staff as at 31.12.2021

| Service Category | Salary Code | Number | Post | Approved Cadre | Actual Cadre | Vacant Cadre |
|------------------|---------------------------------------|--------------------------|---|----------------|--------------|--------------|
| Senior level | HM-2-1 | 1 | Director General | 1 | 1 | 0 |
| | HM-1-1 | 2 | Director (Administration and Development) | 1 | 1 | 0 |
| | | 3 | Director (Drama Promotion, Education and Programmes) | 1 | 0 | 1 |
| | MM-1-1 | 4 | Assistant / Deputy Director (Administration and Development) | 1 | 0 | 1 |
| | | 5 | Assistant / Deputy Director (Finance) | 1 | 1 | 0 |
| | | 6 | Assistant/Deputy Director (Educational Research and Conservation) | 1 | 0 | 1 |
| | | 7 | Assistant/Deputy Director (Drama Development, Artists Welfare and Programs) | 1 | 1 | 0 |
| | | 8 | Assistant / Deputy Director (Tamil Drama Promotion) | 1 | 1 | 0 |
| Tertiary level | JM-1-1 | 9 | Administrative Officer | 1 | 1 | 0 |
| | | 10 | Manager (Theatre) | 3 | 3 | 0 |
| | | 11 | Internal Audit Officer | 1 | 1 | 0 |
| | MA-4 | 12 | Development Assistant (Sales) | 1 | 1 | 0 |
| | | 13 | Development Assistant (Accounts and Finance) | 1 | 1 | 0 |
| | | 14 | Coordinating Officer (Courses) | 1 | 1 | 0 |
| | | 15 | Coordinating Officer (Programs and Promotions) | 1 | 1 | 0 |
| | | 16 | Coordinating Officer (Welfare) | 1 | 1 | 0 |
| 17 | Senior Sound Administrator | 1 | 1 | 0 | | |
| Secondary Level | MA-2-1 | 18 | Foreman Civil | 1 | 1 | 0 |
| | | 19 | Technical Assistant | 1 | 0 | 1 |
| | | 20 | Sound Manager | 1 | 0 | 1 |
| | MA-1-1 | 21 | Bookkeeper | 1 | 1 | 0 |
| | | 22 | Management Assistant (Non-Technical) | 26 | 20 | 6 |
| | | 23 | Management Assistant (Cashier) | 1 | 1 | 0 |
| 24 | Management Assistant (Tamil Speaking) | 1 | 1 | 0 | | |
| Primary level | PL-3 | 25 | Driver | 6 | 4 | 2 |
| | | 26 | Electrician | 1 | 1 | 0 |
| | | 27 | Sound Operator | 4 | 1 | 3 |
| | | 28 | Stage Lighting Technician | 3 | 2 | 1 |
| | | 29 | Maintenance Officer | 1 | 1 | 0 |
| | PL-2 | 30 | Stage Lighting Technician Helper | 3 | 2 | 1 |
| | PL-1 | 31 | Office Assistant | 7 | 4 | 3 |
| | | 32 | Theatre Hall Assistant | 8 | 6 | 2 |
| | | 33 | Control Room Assistant | 1 | 0 | 1 |
| | | 34 | Theatre Service Studio Assistant | 1 | 1 | 0 |
| | | 35 | Museum/Record Room Assistant | 1 | 1 | 0 |
| 36 | | Sound Operator Assistant | 3 | 3 | 0 | |
| 37 | Book Stall Assistant | 1 | 1 | 0 | | |
| Approved Total | | | | 91 | 67 | 24 |

Posts as Personal to Holders - Currently Employed

| | | | | | | |
|--------------------|--------|---|----------------------|-----------|-----------|-----------|
| Secondary level | MA 2-1 | 1 | Computer Operator | 1 | 1 | 0 |
| | PL 3 | 2 | Coordinator (Music) | 1 | 1 | 0 |
| Primary level | PL 2 | 3 | Management Assistant | 2 | 2 | 0 |
| Grand Total | | | | 95 | 71 | 24 |

Year 2022

Extension of the Contract Period

Mr. Neshan Dhanushka - Technical Assistant From 14.09.2022 to 13.09.2023

Resignation

| <u>Name</u> | <u>Post</u> | <u>Date</u> |
|--------------------------|--|-------------|
| Mr. Sampath Perera - | Director (Drama Promotion, Education and Programs) | 28-02-2022 |
| Mr. Dinuka Asantha - | Management Assistant | 15-01-2022 |
| Mrs. Sriyalatha Perera - | Management Assistant | 10-09-2022 |
| Mr. Dinusha Tharangani - | Management Assistant | 12-08-2022 |
| Mrs. Rasika Nilanthi - | Theater Assistant | 2022-12-31 |

Recruitments

| <u>Name</u> | <u>Post</u> | <u>Date</u> |
|--------------------------|----------------------------------|-------------|
| Mr. Kasun Deshapriya - | Assistant Director (Finance) | 20-09-2022 |
| Mr. Didula Sandeepana - | Foreman | 03-10-2022 |
| Mr. Viranga Sandeepa - | Maintenance Officer | 03-10-2022 |
| Mr. Chathura Lakkhana - | Lighting Technicians (Assistant) | 03-10-2022 |
| Mr. Randika Thennakoon - | Lighting Technicians (Assistant) | 03-10-2022 |

Staff participated in training courses

| <u>Name of training / course</u> | <u>Duration</u> | <u>Number of participants</u> |
|--|-----------------|-------------------------------|
| Attitudes Development Training Program | 01 day | All Staff |
| Duties and Responsibilities of Officers in charge of Leave | 01 day | 01 |
| Annual Board of Survey | 02 days | 01 |
| Museum Training | 03 weeks | 03 |
| Course based on Efficiency Bar Examination | 01 day | 09 |

Modernization and Development of Theatres

Sarasavipaya

- Waterproofing activities of Sarasavipaya building located adjacent to the Elphinstone Theater of Maradana were done by Sunshine engineering (pvt) Ltd at a cost of Rs. 7,611,189.09.
- The renovation of Sarasavipaya roof was done by the Buildings Department and a sum of Rs 6,461,373.75 was spent on that matter.

Tower Hall

- A sum of Rs 4,160,762.18 was spent by the Industrial Development Authority of Western Province for the renovation of the Tower Theatre.
- The upper roof of the tower theater was lifted and renovated by the Industrial Development Authority of Western Province at a cost of Rs 2,017,082.75.

Rukmani Devi Theater

Repair of doors and windows of Rukmini Dev Museum, Negombo was done by Dinu Construction (pvt) Ltd at a cost of Rs. 416,308.30

Tower Hall Theatre Foundation

Bookings of Theatres and Sound Studios - 2022

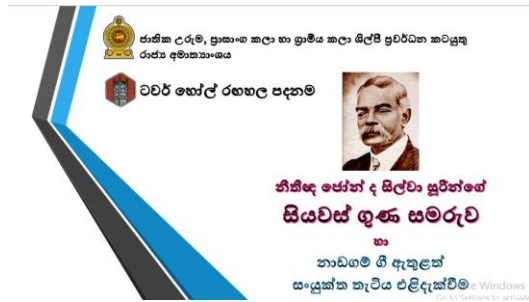
| No. of Monthly Bookings | Month | Program | | | | | | | | | | | | |
|-------------------------|--------------|---------------|-----------|-----------------|-----------|---------------------|-----------|-----------------|-----------|----------------------|-----------|-----------------|-----------|--------------|
| | | Tower Theatre | | | | Elphinstone Theatre | | | | Rukmani Devi Theatre | | | | Sound Studio |
| | | Drama | Shows | Drama Trainings | Other | Drama | Shows | Drama Trainings | Other | Drama | Shows | Drama Trainings | Other | Recording |
| | Jan | 22 | 0 | 0 | 1 | 6 | 0 | 1 | 5 | 0 | 0 | 0 | 7 | 3 |
| | Feb | 1 | 1 | 0 | 0 | 12 | 0 | 1 | 0 | 0 | | 1 | 6 | 8 |
| | Mar | 4 | 1 | 1 | 5 | 12 | 0 | 4 | 5 | 0 | 1 | 1 | 5 | 5 |
| | April | 3 | 0 | 1 | 0 | 4 | 0 | 0 | 1 | 0 | 1 | 2 | 4 | 5 |
| | May | 0 | 0 | 0 | 0 | 3 | 0 | 1 | 3 | 0 | 1 | 0 | 6 | 6 |
| | June | 2 | 0 | 0 | 1 | 2 | 1 | 2 | 1 | 0 | 0 | 0 | 4 | 10 |
| | July | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 5 | 2 |
| | Aug | 9 | 0 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 6 | 2 |
| | Sep | 4 | 0 | 0 | 0 | 3 | 0 | 4 | 8 | 1 | 0 | 2 | 5 | 5 |
| | Oct | 2 | 3 | 0 | 1 | 9 | 0 | 2 | 5 | 4 | 3 | 4 | 6 | 8 |
| | Nov | 3 | 17 | 2 | 0 | 13 | 0 | 3 | 4 | 4 | 1 | 2 | 7 | 11 |
| | Dec | 2 | 29 | 0 | 2 | 13 | 0 | 8 | 8 | 2 | 11 | 8 | 5 | 6 |
| | Total | 52 | 51 | 4 | 10 | 79 | 02 | 26 | 43 | 11 | 18 | 20 | 66 | 41 |

Drama Promotion, Artist Welfare and Programs Division

Drama Promotion, Artist Welfare and Programs Division

- **Launching of CD containing Nadagam songs and the ceremony of appreciating the creators.**

In conjunction with the centenary commemoration of Lawyer John de Silva, the ceremony of launching the CD containing Nadagam songs was held on 29.01.2022 at Maradana Elphinstone Theatre. Sangeet Nipun Jayantha Aravinda and traditional Maddal musicians; Mahendra Gunasinghe and Nandana Gunasinghe were honored with the tribute award on this day.



- **Conducting Tamil Drama and Theater School**

The first Management Board meeting of the Tamil School of Drama and Performing Arts to be started at the Jaffna Sandilipayi Cultural Center was held on 25.01.2022 at the Office of the Chief Secretary of Northern Province. The following officials participated as members of the management board.

- ✓ Chief Secretary to the Northern Province, Mr. Saman Bandulasena
- ✓ Secretary to the Northern Provincial Ministry of Education, Mr. R.Varadeeswaran
- ✓ Former Dean of the Faculty of Arts and Graduate Studies, University of Jaffna, Mr. Arunachalam Sanmugas
- ✓ Head of Department of Fine Arts Studies, University of Jaffna; Mr. K. Rathidaran
- ✓ Cultural Director of Northern Province; Mrs. Raja Mallikai Shivasundara Sharma
- ✓ Regional Assistant Director of Open University, Jaffna; Mr. K. Kandavel
- ✓ Former Principal of Jaffna Palai Teachers College; Mr.S. Padmanathan



➤ **Recruitment of students for two year full-time Higher Diploma Course in Drama and Performing Arts (Tamil)**

The closing date of the applications related to the enrollment of students to follow the two year full-time Higher Diploma Course in Drama and Performing Arts (Tamil) ended on 28.02.2022, and 86 students had applied for this course.

The interview for the recruitment of students for the two year full-time Higher Diploma Course in Drama and Performing Arts (Tamil) was held on 21, 22 and 23 March 2022 at Sandilipayi Cultural Centre, Jaffna. Therein, Mr. K. Kantavel, Mr.S. Padmanathan and Mr. Shanmugasharma Jayaprakash participated as the interview panel.



60 students were selected from the interview to study the course, and the recruitment ceremony of new students for the academic year 2022/23 was held on 04th May 2022 at Jaffna Sandilipayi Cultural Center under the patronage of the Director General of Tower Hall Theater Foundation; Dr. (Mr.) D.M.S. Dissanayaka. The keynote speech on this day was delivered by the Assistant Director of Jaffna Open University; Mr.K. Kandavel, Assistant Director of Culture in Northern Province; Mrs. Raja Mallikai Shivasundara Sharma and Mr. Shanmugadas.



The second management board meeting of Tower Tamil Drama and Performing Arts School was held on 04.05.2022 at the Chief Secretariat of Northern Province.



A two-day practical workshop on drama and theater for the students of Tower Tamil Drama and Performing Arts School was held on 05th and 06th May 2022 at Sandilipaya Cultural Center in Jaffna, and it was facilitated by Mr. Ayuran and Thilahanathan.



➤ **Study tour of the students of Tamil Drama and Performing Arts School.**

- The students of Tamil Drama and Performing Arts School were taken for pilgrimage to Kadeswaram Temple from 04th to 06th July 2022.



➤ **Workshop on Traditional Sinhala Dance (Udarata Dance)**

- The Workshop on Udarata Dance of the Traditional Sinhala Dance Workshop Series conducted for the Academic Year 2022/23 Students of Tower Tamil Drama and Performing Arts School was held on 11th and 12th August 2022 at Sandilipai Cultural Centre in Jaffna. The resource contribution on this day was provided by Mr. Geet Premachandra De Silva and Mr. Channa Bulathsinhala; Dancing lecturers of the National Institute of Education, Mr. B.A.C.D. Jayavilal; the Drum Player, participated as the resource person assistant.





➤ Extra-curricular Activities

The teachers of Dancing and Music took part in a religious ceremony held at Nallur Temple on 23.08.2022 as an extracurricular activity for the students of the academic year 2022/23 of Tower Tamil Drama and Performing Arts School.



- ✓ Conducting the first semester practical tests for the students in the first academic year 2022/23 of the Tamil Drama and Performing Arts School.

The first term practical tests of the first year for the students of Tower Tamil Drama and Performing Arts School in the academic year 2022/23 were held on 27, 28, 29 and 31 August 2022. For this examination, 45 students participated and K. Kandavel, Sri Kannan, V. Pavitra and K. Rajeevan participated as the Practical Interview Board.



A two-day practical workshop on Kurtu dancing was conducted by a renowned Dancing Director of Sri Lanka; Prof. (Mr.) Mounaguru on 25th and 26th of November for the students of Tamil Drama and Performing Arts School.



➤ Appreciation Festival for Tamil Creators and Sarasvathi Pooja.

Appreciation of the creations of the Dramatist; Mr. Alaviyur Murugaiah for his service for more than four decades for the Tamil theater industry and a tribute to him was held on 05.10.2022 at Tower Tamil Medium School of Drama and Performing Arts in Sandilippai Cultural Center in Jaffna.

On this day, the keynote speeches were delivered by Mrs. Sujeeva; Commissioner of Motor Traffic Department in Northern Province and performances were presented by the students of Tower Tamil Drama School. In parallel with this event, Sarasvathi Pooja was conducted at the Tower Tamil School of Drama on the same day.



➤ **Conducting Old Songs Shows**

A concert presenting old Gramerphone songs, folk drama songs, teeter songs, Noorthi songs and Nadagam songs was conducted on 23.03.2022 through “Venasa” program of Independent Television Network (ITN) for the enjoyment of the Sri Lankan people. Only the payments for the artists and entertainment expenses had to be borne for this event.

Veteran drama artists; Nishanka Diddeniya, Udeni Chandrasiri, Ratnasheela Perera, Saman Lenin, Chandi Ranathunga, Nilakshi Halapitiya participated in this event, and Chamila Sangeet, Nimalsiri Thebuwana, Mahendra Gunasinghe and Nandana Gunasinghe participated in the orchestra. The music direction was done by Senior Lecturer; Mahanama Wickramasinghe.



➤ **World Drama Day Commemoration Festival**

“World Drama Day” is celebrated by the Tower Hall Theater Foundation; as the Sri Lankan representative of the international theater institute for many years. Drama day celebration festival was held this time in Elphinstone Theater of Maradana; which completes hundred years, at 9.30 p.m on 27th March 2022 under the patronage of Hon. Vidura Wickramanayaka, State Minister of National Heritage, Performing Arts and Rural Arts Promotion and other distinguished dramatists.

A special lecture on “Reality of Dramatic Space” was delivered by the veteran dramatist; Mr. Jayantha Chandrasiri, and the message for the world drama from the American nationalist; Mr. Peter Sellers, was presented in Sinhala Language by Rathna Lalani Jayakodi, and in Tamil Language by Mr.P.Niroshan and in English Language by Mr. Samitha Jayanath Bandara.



➤ **Translation of Sinhala Drama Scripts to Tamil Language**

Two Drama Scripts “Thoppi Welenda” and “Punchi Apata Den Thereyi” of veteran dramatist; Mrs. Somalatha Subhasinghe, which were translated to Tamil language was launched at Elphintone Theater of Maradana. The first two scripts were offered to the daughter of Mrs. Somalatha Subhasinghe by Hon. Vidura Wickramanayaka, State Minister of National Heritage,

Performing Arts and Rural Arts Promotion. Also, the drama scripts were also offered to the Principals of some Tamil medium schools and Mr. Hasheem Omar; member of the Trustee Board of Tower Hall Theater Foundation.



➤ **Awarding New Year Gifts for Elderly Tower Hall Artists**

Gift voucher awarding ceremony per value of Rs. 6000 for 48 elderly artists was held at Tower Hall Theater Foundation Head Office on 08.04.2022 under the patronage of Hon. Vidura Wickramanayaka, State Minister of National Heritage, Performing Arts and Rural Arts Promotion and Mrs. K.A.D.R. Nishanthi Jayasinghe; the Secretary to the Ministry.



Diploma Awarding Ceremony

Diploma Awarding Ceremony of the students of the academic year 2014/15, 2015/16, 2016/17, 2017/18, 2018/19 was held at the Elphinstone Theater of Maradana on 16.06.2022 under the patronage of Secretary to the Ministry of Buddha Sasana, Religious and Cultural Affairs, Mr. Somarathna Vidanapathirana, Head of Department of Tertiary Studies of the Faculty of Education, Open University of Sri Lanka; Mr. Shamendra Wanasinghe, Additional Secretary of National Heritage Division of Ministry of Buddhasasana, Religious and Cultural Affairs; Mrs. Nishanthi Jayasinghe, and the Additional Secretary (Administration) of State Ministry of Culture and Performing Arts; Mr. S.G. Palliyaguruge. Diploma certificates were awarded to 172 diploma holders on this day. 35 medals were awarded for the five academic years for the lawyer John de Silva scholarship, C. Don Bastian Jayaweera scholarship, lawyer Charles Diaz scholarship, Prof. Ediriweera Sarachchandra scholarship and the best student of the year and the student with the highest marks.



- Enrollment of new students for the academic year 2021/22 of the Tower Drama and Performing Arts School.

The enrollment ceremony of 50 new students for the academic year 2021/22 of the Tower Drama and Performing Arts School was held on 01.08.2022 at the Maradana Tower Theater under the patronage of the Hon. Vidura Wickramanayake; Minister of Buddhasasana, Religious and Cultural Affairs.





- ✓ Diploma Awarding Ceremony for the students in the academic year 2019/20 of the Tower Drama and Performing Arts School.

Diploma Awarding Ceremony of the students in the academic year 2019/20 was held at Elphinstone Theater of Maradana on 15.09.2022 under the patronage of Hon. Vidura Wickramanayake; Minister of Buddhasasana, Religious and Cultural Affairs, Vice-Chancellor of Sri Lanka Open University; Prof. P.M.C. Thilakarathna, Dean of the Faculty of Education of the said university, Mr. Shashikala Kugamurthy, Head of the Faculty of Education; Prof. Shamendra Wanasinghe, members of the Management Board, Staff of Teachers, diploma holders and their parents and guardians, Secretary to the Ministry of Buddhasasana, Religious and Cultural Affairs ; Mr. Somarathna Vidanapathirana, Additional Secretary of the Heritage Division of the said Ministry; Mrs. K. A.D.R. Nishanthi Jayasinghe, Additional Secretary (Administration) Mr. S.G. Palliyaguruge. The keynote speech of the event was delivered by the Vice-Chancellor of the Open University of Sri Lanka; Prof. P.M.C. Thilakarathna.

Diploma certificates were awarded to 37 diploma holders on this day. Medals were awarded for Lawyer John De Silva Scholarship, C. Don Bastian Jayaweera Scholarship, Lawyer Charles Dias Scholarship, Prof. Ediriweera Sarachchandra Scholarship and for the most talented student of the year.



➤ **Conducting “Tower Prabhaswara” show**

"Tower Prabhaswara"; a modern arrival of Tower era, organized by Tower Hall Theater Foundation with the aim of bestowing and preserving the disappearing intangible heritage to the new generation, enjoyment of the audience and achieving the main objectives of Tower Hall Theater Foundation, was held on 29th December 2022 in Maradana Elphinstone Theater at 6.30 pm.

Hon. Prime Minister of the Democratic Socialist Republic of Sri Lanka, Mr. Dinesh Gunawardena and the Hon. Minister of Buddhasasana, Religious and Cultural Affairs, Mr. Vidura Wickramanayake and many other special guests participated in this event.



➤ Stage Festival of Expectation “Tower Drama Festival 2023“

Pre-organizing activities

A press conference was held at Tower Hall Theater Foundation Head Office on 16.12.2023 with the participation of dramatists for the Stage Festival of Expectation “Tower Drama Festival 2023“



Finance Division



Tower Hall Theatre Foundation

Auditor General's Report

YEAR 2022

Director General
Tower Hall Theater Foundation

Auditor General’s Report on the Financial Statements and other legal and regulatory requirements of the Tower Hall Theater Foundation for the year ended on 31st December 2022 as per the section 12 of the National Audit Act No.19 of 2018.

1. Financial Statements

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1.1. Qualified Opinion

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The statement of financial position of the Tower Hall Theatre Foundation as at 31st December 2022 and the Financial Statements comprising the extended income statement, statement of changes in equity as well as cash flow statement and notes to the financial statements, including a summary of significant accounting policies for the year ended 31st December 2022 were carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018 and Finance Act, No. 38 of 1971. My report will be tabled in the Parliament in due course as per the Article 154 (6) of the Constitution.

In my opinion, except for the effects of the matters described in the “Basis for Qualified Opinion of my report, the financial statements give a true and fair view of the financial position of the Foundation as at 31 December 2022, and its financial performance and cash flows for the year then ended are in accordance with Sri Lanka Public Sector Accounting Standards.

1.2. Basis for Qualified Opinion

.....

(a) Non-compliance with Sri Lanka Public Sector Accounting Standard

- (i) Even if the obligations due to be settled within a period of 12 months after the date of reports as per the paragraph 80 (c) of the Sri Lanka Public Sector Accounting Standards 01 should be categorized as current obligation, the allocations for the gratuity of Rs. 1,345,805 related to three employees who are to retire in the year 2023 had not been indicated under current obligation.

- (ii) The land of the Head Office and the building that had been revalued in the year 2016 and 03 lands owned by the Foundation with a value of Rs. 942,000,000 as at 31st December 2022 and 05 buildings with a value if Rs. 584,828,968 had not been revalued as per the paragraph 49 of the Sri Lanka Public Sector Accounting Standards 07.
 - (iii) The gratuity of Rs.230,375 had not been allocated in accordance with the paragraph 62 of the Sri Lanka Public Sector Accounting Standard No. 19 for the year 2022 on behalf of ten employees/officers who did not complete the service period of 05 years and however have served for 12 months continuously as at the year under review.
 - (iv) Although the government grants related to the depreciable assets as per the paragraph 12 of the Sri Lanka Public Sector Accounting Standard No. 20 should be identified as the receipts deferred to the profit or loss within the period proportionally with the depreciation expenses of the relevant assets, the deferred receipt of Rs.47,344,638 related to the year under review had been credited to the accumulated fund by the foundation instead of being accounted as an income of the year.
- (b) As the depreciation adjustments in relation to the period from the year 2017 to the year 2021 had not been made for the Head Office Building valid Rs. 161,750,000 and the Studio valid Rs. 1,250,000 owned by the Tower Hall Foundation and revalued in the year 2017, the accumulated amount of depreciation was indicated with a lack of Rs. 81,500,000 and the accumulated fund was indicated with an excess of the said amount.
 - (c) There were contradictions among the facts such as the policy of the theatre to depreciate the inherited assets from the year 2020 and allocation of Rs. 16,476,488 for the year 2019 related to the related to the capitalized expenditure of Rs. 164,764,884 for the modernization of Elphinston Theater. Accordingly, due to non-correction of depreciations in line with the depreciation policy related to the inherited assets, the accumulated amount of depreciation for the theater had been overstated by an amount of Rs. 16,488,423 and the accumulated fund of the foundation had been understated by the said amount.
 - (d) Even if the depreciation amount related to the year under review for the part of Rukmani Devi Theatre obtained on lease basis at a cost of Rs.3,168,278 should be an amount of Rs.33,243, the said value had been accounted as Rs. 316,828. Consequently, the depreciation expense of the year under review and the balance of the account of allocating the depreciations as at 31st December 2022 had been overstated by an amount of Rs.283,585.
 - (e) The laptop computer with a cost of Rs. 235,000 that had been given to the foundation on 30th December 2021 had been accounted in the year 2022 without being accounted in the year

2021. Consequently, the balance of computer equipment as at 01st January 2022 was understated by the said quantity. Since the depreciation had not been done for this computer related to the year 2022, the depreciation amount of the year under review has also been understated by an amount of Rs.47,000.

(f) Payment of Gratuities

- (i) Although the balance of the account of allocating gratuities as at 31st December 2022 was Rs.23,196,800, the compatible value of the investment from the fixed deposits was Rs.20,752,432.
 - (ii) Although the gratuity payments as per the cash flow statement was stated as Rs.1,642,130, the amount of the gratuities paid within the year was Rs.1,709,865. Consequently, the gratuity payments had been understated by an amount of Rs.67,735 in the cash flow statement.
- (g) Although the profits generated due to the revaluation of the assets adjusted to the accumulated account are included to the cash flow statement, the profit of Rs.34,670,000 generated through the revaluation of vehicles in the year 2022 had been indicated under the operational activities of the cash flow statement.

(h) Income from the interest of fixed deposits

- (i) Though a fund balance of the President Welfare Fund for Performing Artists under the reserves of the financial statements in the year 2022 was Rs.60,399,700, the total amount of the fixed deposit in the name of relevant welfare fund was Rs.70,999,700. Accordingly, the balance of the fund was indicated with a lack of Rs. 10,600,000 and the reasons for that matter were not revealed.
- (ii) Even if the fund balance of the Tower Repertory Forum was Rs.276,900, the fixed deposit amount in the name of the relevant fund was Rs.100,000. Consequently, deposit amount relative to the fund balance had been invested with a lack of Rs. 176,900. Although this matter had been pointed out by the audit reports of the previous years, no action had been take to rectify this fault.
- (iii) Although the income from the interest of fixed deposits as per the financial statement was Rs.22,010,386, the come from the interest as per the schedule had been indicated as Rs. 21,461,065. Accordingly, a difference of Rs. 549,321 was observed between the financial statement and the schedule.
- (iv) Although the income from the interest of fixed deposits related to the year under review was Rs.14,082,645, that figure had been indicated as Rs.14,202,278 according to the

financial statements in the year 2022. Consequently, the income of the year had been overstated by an amount of Rs. 119,633.

(i) As the details/files/documents about the total balances of Rs.79,368,600 carried forward from the accounts for several years were not presented for the audit, the said balances could not be satisfactorily observed in the audit.

(j) Although the opening balance of the accounts as at 01st January 2022 should be brought forward by a journal voucher, the actions had not been taken according by the foundation.

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

1.3 Other details included in the Annual Report 2022 of the Foundation

.....

Other details mean the details included in the annual report 2022 of the foundation which I obtained before the date of this audit report, but not included in financial statements and my audit report on those statements. The management is responsible for these other details.

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

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

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

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

.....

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

In preparing the financial statements, management is responsible for assessing the ability of the Foundation for continuous existence and it is a responsibility of the management to have accounts on the basis of continuous existence and disclosing the details related to the continuous existence of

the foundation except if the management intends to liquidate the foundation or if the actions are taken to stop the operations when other alternatives are not available.

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

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

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

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

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

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

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

2. Report on other Legal and Regulatory Requirements

.....

- 2.1. Special provisions are included in relation to the following requirements of the National Audit Act No.19 of 2018.
 - 2.1.1. Except the impact caused by the particulars described in the section “Basis for Opinion” in my report, all details and clarifications required for the audit were obtained by me except the impact caused by the particulars described in “Basis for Qualified Opinion” in my report as per the report specified in the Section 12(a) of the National Audit Act No.19 of 2018, and the due basis for financial reporting has been maintained as revealed by my inspection.
 - 2.1.2. The financial statements of the foundation are compatible with the previous year in line with the requirement of the Section 6(1) (d) (iii) of the National Audit Act No.19 of 2018.
 - 2.1.3. The recommendations made by me in the previous year have been included in the financial statements except the observations stated in the paragraphs 1.2(a), (h) i, (h) ii and (g) under the section “Basis for the qualified opinion” of my report according to the requirement indicated in the Section 6(1) (d) (iv) of the National Audit Act No.19 of 2018.
- 2.2. Based on the procedures followed and the evidences obtained as well as due to being limited to quantitative facts, nothing enough was caught by my attention to express the following statements.
 - 2.2.1. That 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.

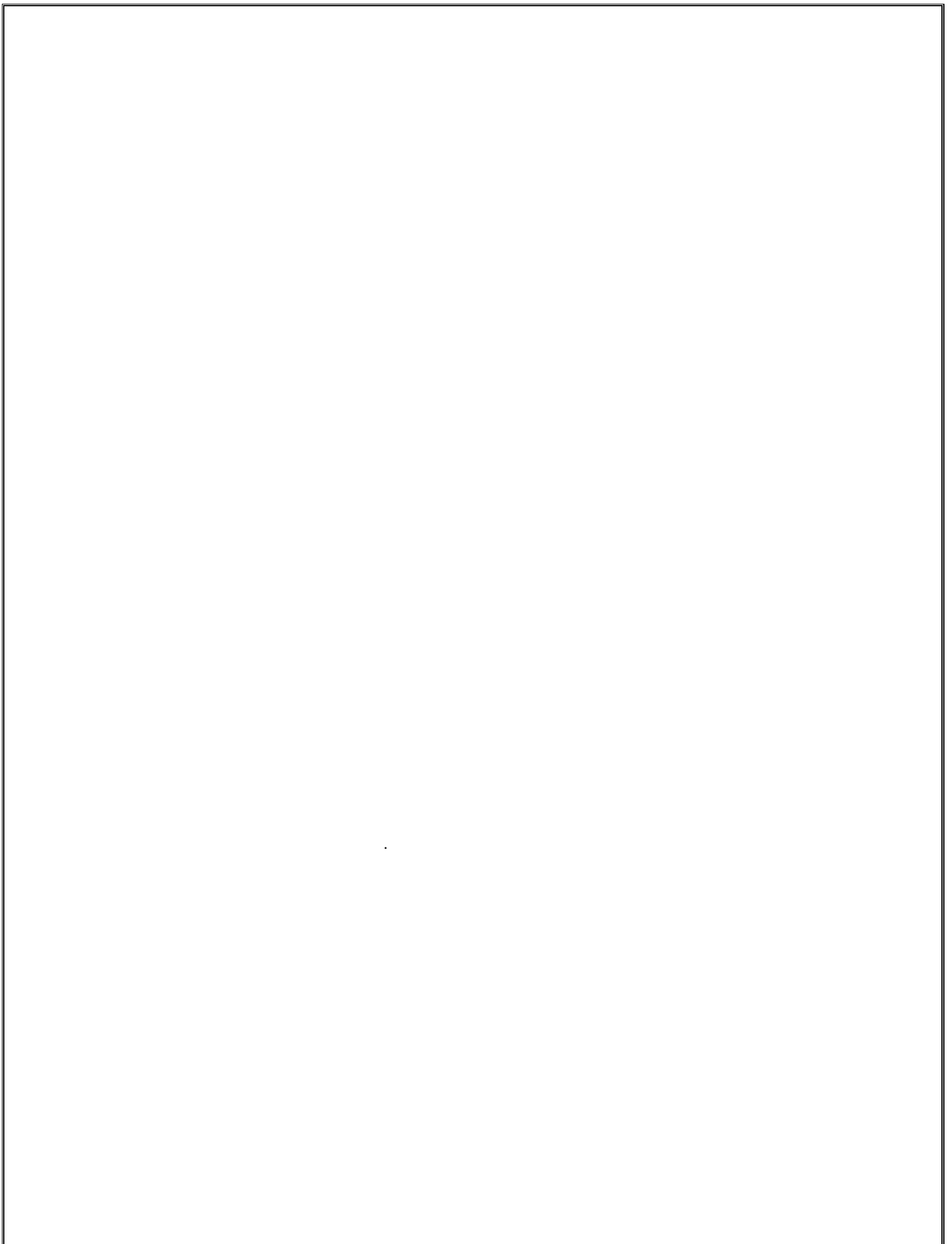
References to Laws, Rules and Regulations

Description

| References to Laws, Rules and Regulations | Description |
|---|--|
| | |
| | |
| (a) The provisions of the Special Grant dated 08 October 1980 related to the transfer of Sawsiripaya Building and the land areas; where it is situated, to the Tower Hall Foundation. | i. It had been stated that this land and the buildings situated therein should not be used for any activity other than the tasks to encourage and promote dancing activities and if not used for the said purpose, it will then be transferred back to the Democratic Socialist Republic of Sri Lanka. However, the Suwsiripaya Building and the land areas where it is situated had been given on lease to the Construction Industry Development Authority at 02 times per 30 years. |
| (a) Section 04 of the Public Finance Circular No.02/2020 dated 28 August 2020 | ii. Even if it had been informed; by the reply letter dated 09 th January 2023 related to the Audit Query No. CAA/A/THTF/2021/05/Q10 dated 13 th December 2022 with reference to giving this building again on lease to the Construction Industry Development Authority for a period of 30 years on a written lease agreement signed by a Director General who did not have a formal approval and appointment, that the actions are taken to rectify this fault by the Director General of the Foundation, no actions had been taken to do such rectification. |
| (b) Paragraph 6.6 in the Operation Manual of the Public Enterprise Circular No.01/2021 dated 16th November 2021 | iii. Due to the inclusion of a paragraph containing the condition “The lessee parties have the right to give the full leased property or a part thereof on sub-lease” in the leased agreement made with the Construction Industry Development Authority as disadvantageous to the foundation, a space having an extent of 2017 Sqft had been given on sub-lease by the said Authority to the Construction Guarantee Fund (CGF) at a monthly rental of Rs.227,000 for a period from 01 st July 2021 to 30 th June 2023. Further, the auditorium belonged to the building; given on lease to the said Authority, had been given to the external parties on rental basis. |

The procurement plan for the implementation of the recurrent programs had not been included in the prepared annual procurement plan of the foundation.

Although the drafted annual report and the accounts should be presented to the Auditor General with a period of 60 days after the end of the account year, the account related to the year 2022 had been presented to the Auditor General on 19th May 2023 by the Foundation



2.2.2. 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.

2.3. Other particulars

.....
(a) The actions had not been taken to have timely amendments to the Tower Hall Theater Foundation Act No.01 of 1978.

(b) Presidential Welfare Fund

.....
(i) As per the Cabinet Decision No.CP/96/0672/103/013 dated 21st March 1996 with reference to the formation of the Presidential Welfare Fund, it had been informed that there is no need to establish this fund as a separate statutory fund and the said fund should be maintained as a part of the Tower Hall Theatre Foundation. However, in contrast to that, a separate Management Board for the fund had been appointed by the Trustees Board of the Foundation and a monthly travelling allowance of Rs.1000 had been paid. The decision related to the appointment of Management Board had not been implemented after the year 2017 and the actions had not been taken to inform the Trustees Board on that matter and to get the approval.

(ii) Although the approval had been granted by the Trustees Board Paper No.2019/294/03/01 to increase the pension allowance of Rs.3,000 up to Rs.7,500 stating that the required additional fund can be found by the new strategy, no any strategy had been identified even as at the date of audit. Consequently, a sum of Rs.1,816,000 had been taken from the Current Account No. 2327541 of the Foundation at 07 occasions as the income from the deposits' interest of the fund were not adequate to pay the allowances of Rs.7,435,500 from the Presidential Welfare Fund for the year 2022.

(iii) As the allowance of Rs.3000 was increased up to Rs.7500, difficulties had been encountered in respect of paying benefits to the beneficiaries who are already in the fund, and more than 50 performance artists who sent the applications since the year 2014 had to wait in the waiting list being unable to obtain the pension allowances. As the accurate decisions were not taken with reference to this fund and the steps were not taken to manage the fund appropriately, it is observed that the objectives of the establishment of the Presidential Welfare Fund have not been able to be achieved during the past several years.

(c) Staff Recruitments

.....
(i) A person who has not fulfilled the qualification for the post of "Maintainer", but having a qualification at NVQ 4 level on "Automobile Engineering" had been recruited for this post in contrast to the recruitment procedure and the salaries and allowances amounting to a sum of Rs.105,780 had been paid for the period from October to December 2022.

- (iii) According to the recruitment procedure, a certificate of proficiency on theatre lightings not below the NVQ Second (02) level issued by an Industrial/ Vocational Training Institute recognized by the Tertiary and Vocational Education Commission is required for the post of Theatre Lighting Assistant. However, two officers; who had not completed the qualifications, had been recruited and the salaries and allowances amounting to Rs.208,674 had been paid for the period from October to December 2022. Further, these two officers whose applications did not include any details about the service experience and who did not present any service certificate to prove the service experience had been given the marks for the service experience at the structured interview.

W.P.C.Wickramarathna
Auditor General

Final Financial Statement

| TOWER HALL THEATRE FOUNDATION | | | |
|--|-------|----------------------|----------------------|
| STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2022 | | | |
| | Notes | 2022 Rs. | 2021 Rs. |
| ASSETS | | | |
| Current Assets | | | |
| Cash in Hand and Bank Balances | 6 | 10,744,583 | 1,397,386 |
| Inventories | 9 | 2,706,926 | 2,715,953 |
| Deposits | 7 | 158,000 | 158,000 |
| Prepayments | 7 | 872,156 | 427,006 |
| Distress Loan Receivable within one year | 7 | 2,851,208 | 2,633,047 |
| Advances | 7 | 7,445,191 | 8,213,892 |
| Debtors | 8 | 4,513,400 | 2,455,957 |
| Other Receivables | 8 | 423,914 | 679,792 |
| Investments - THT & TRT | 10 | 135,568,211 | 124,568,211 |
| Investments - PWF | 10 | 70,999,700 | 70,999,700 |
| Total Current Assets | | 236,283,288 | 214,248,944 |
| Non-Current Assets | | | |
| Property, Plant & Equipment | 11 | 1,518,531,327 | 1,550,262,090 |
| Work in progress - R.D.M.C | | - | 274,303 |
| Work in progress - "Sarasavipaya" Renovation | | - | 4,736,893 |
| Work in progress - "Tower Hall" Renovation | | - | - |
| Distress Loan Receivable after the one year | 7 | 2,579,218 | 6,694,250 |
| Total Non - Current Assets | | 1,521,110,546 | 1,561,967,536 |
| Total Assets | | 1,757,393,834 | 1,776,216,480 |
| Liabilities | | | |
| Current Liabilities | | | |
| Creditors & Accrued Expenses | 12 | 14,328,505 | 8,995,909 |
| Amounts Received in Advance | 13 | 1,631,015 | 824,750 |
| Refundable Deposits | 14 | 2,005,300 | 789,300 |
| Total Current Liabilities | | 17,964,820 | 10,609,959 |
| Non Current Liabilities | | | |
| Provision for Gratuity | | 23,196,800 | 23,343,775 |
| Total Non - Current Liabilities | | 23,196,800 | 23,343,775 |
| Total Liabilities | | 41,161,620 | 33,953,733 |
| Net Assets | | 1,716,232,214 | 1,742,262,747 |
| Net Assets / Equity | | | |
| Accumulated Fund | 15 | 96,347,725 | 131,654,669 |
| Reserves | | | |
| Grant From Government | | 1,000,000 | 1,000,000 |
| Capital Grant from Government | | 260,307,909 | 288,723,166 |
| President Welfare Fund | | 60,399,700 | 60,399,700 |
| Donations in Cash | | 18,577,319 | 18,577,319 |
| Donations in Kind | | 58,890,541 | 58,890,541 |
| Donations in vehicle | | 2,975,000 | - |
| Late Rukmani Devi Fund | | 21,176 | 21,176 |
| Re-Valuation of Assets | 16 | 1,216,450,453 | 1,181,780,453 |
| Drama & Theatre Scholarship Fund | | 382,828 | 336,161 |
| Scholarship Fund | | 602,665 | 602,665 |
| Tower Repertory Theatre Fund | | 276,900 | 276,900 |
| Total Net Assets / Equity | | 1,716,232,214 | 1,742,262,747 |

The notes appearing on pages 05 to 23 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,

| | | | |
|------------------------------|-----------------------|------------------|------------------|
| S K Deshapriya | Dr. D M S Dissanayake | Member of the | Member of the |
| Assistant Director (Finance) | Director General | Board of Trustee | Board of Trustee |

| TOWER HALL THEATRE FOUNDATION | | | |
|---|--------------|---------------------|---------------------|
| STATEMENT OF COMPREHENSIVE INCOME | | | |
| FOR THE YEAR ENDED 31ST DECEMBER 2022 | | | |
| | Notes | 2022 | 2021 |
| | | Rs. | Rs. |
| Revenue | | | |
| Add: | | | |
| Grant from Government - Recurrent Expenditure | | 62,595,000 | 55,000,000 |
| Operational Income | 1 | 18,807,506 | 5,027,482 |
| Interest & Other Income | 2 | 22,865,217 | 12,826,706 |
| Programme Income | 2 | 10,055,375 | 14,709,640 |
| | | 114,323,098 | 87,563,827 |
| Expenses | | | |
| Less: | | | |
| Administration & Establishment Expenses | 3 | 174,873,034 | 137,172,874 |
| Promotional & Welfare Expenses | 4 | 20,183,111 | 27,567,160 |
| Finance & Other Expenses | 5 | 59,835 | 68,280 |
| | | 195,115,980 | 164,808,315 |
| Excess of Expenditure over Income | | (80,792,883) | (77,244,487) |

| TOWER HALL THEATRE FOUNDATION | | | | | | | | | | | | | |
|---|--------------------|-----------------------------|--------------------|-------------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------------|--------------------|--------------------------------|---------------------------|--------------------------------------|---------------|
| STATEMENT OF CHANGES IN EQUITY | | | | | | | | | | | | | |
| FOR THE YEAR ENDED 31 st DECEMBER 2022 | | | | | | | | | | | | | |
| | TRT Fund Rs. | Scholarship Funds Rs. | DTS Fund Rs. | Revaluation Reserve Rs. | Rukmani Devī Fund Rs. | Donations in Kind Rs. | Dona; in Vehicle Rs. | Donations in Cash Rs. | PWF Fund Rs. | Cap; Grant from Gov. Rs. | Grant from Gov; Rs. | Accumulated Gain/Loss Fund Rs. | Total Rs. |
| Balance as at 01.01.2022 | 276,900 | 602,665 | 336,161 | 1,181,780,453 | 21,176 | 58,890,541 | 3,500,000 | 18,577,319 | 60,399,700 | 288,723,166 | 1,000,000 | 131,654,669 | 1,742,262,742 |
| Prior year Adjustment | - | - | - | - | - | - | - | - | - | - | - | (1,858,699) | (1,858,699) |
| Grant from the year | - | - | - | - | - | - | - | - | - | 20,030,000 | - | - | 20,030,000 |
| Transfer to Income | - | - | - | - | - | - | - | - | - | - | - | - | - |
| For the year | - | - | 46,667 | 34,670,000 | - | - | (525,000) | - | - | (1,100,620) | - | (80,792,883) | (47,701,836) |
| Differed Income for the Year | - | - | - | - | - | - | - | - | - | (47,344,638) | - | 47,344,638 | - |
| Balance as at 31.12.2022 | 276,900 | 602,665 | 382,828 | 1,216,450,453 | 21,176 | 58,890,541 | 2,975,000 | 18,577,319 | 60,399,700 | 260,307,909 | 1,000,000 | 96,347,725 | 1,712,732,207 |

| TOWER HALL THEATRE FOUNDATION | | | | | | | | | | | | | |
|---|--------------------|-----------------------------|--------------------|-------------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------------|--------------------|--------------------------------|---------------------------|----------------------------|---------------|
| STATEMENT OF CHANGES IN EQUITY | | | | | | | | | | | | | |
| FOR THE YEAR ENDED 31 st DECEMBER 2021 | | | | | | | | | | | | | |
| | TRT Fund Rs. | Scholarship Funds Rs. | DTS Fund Rs. | Revaluation Reserve Rs. | Rukmani Devī Fund Rs. | Donations in Kind Rs. | Dona; in Vehicle Rs. | Donations in Cash Rs. | PWF Fund Rs. | Cap; Grant from Gov. Rs. | Grant from Gov; Rs. | Accumulated Fund Rs. | Total Rs. |
| Balance as at 01.01.2021 | 276,900 | 602,665 | 285,260 | 1,181,780,453 | 21,176 | 58,890,541 | - | 18,577,319 | 60,399,700 | 329,088,330 | 1,000,000 | 161,601,157 | 1,812,523,494 |
| Prior year Adjustment | - | - | - | - | - | - | - | - | - | (284,968) | - | 367,800 | 82,834 |
| Grant from the year | - | - | - | - | - | - | - | - | - | 6,850,000 | - | - | 6,850,000 |
| Transfer to Income | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deficit for the year | - | - | 50,901 | - | - | - | - | - | - | - | - | (77,244,487) | (77,193,586) |
| Differed Income for the Year | - | - | - | - | - | - | - | - | - | (46,930,196) | - | 46,930,196 | - |
| Balance as at 31.12.2021 | 276,900 | 602,665 | 336,161 | 1,181,780,453 | 21,176 | 58,890,541 | - | 18,577,319 | 60,399,700 | 288,723,166 | 1,000,000 | 131,654,669 | 1,742,262,742 |

NOTE:
 TRT Fund - Tower Repertory Theatre Fund
 DTS Fund - Drama & Theatre Scholarship Fund
 PW Fund - president Welfare Found

| TOWER HALL THEATRE FOUNDATION | | |
|--|---------------------|---------------------|
| STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2022 | | |
| | 2022 | 2021 |
| | (Rs.) | (Rs.) |
| Cash Flows from Operating Activities | | |
| Excess of Expenditure Over Income | (80,792,883) | (77,244,487) |
| Add: Adjustment for the Prior year | (1,858,699) | 82,834 |
| Adjusted Excess of Expenditure Over Income | (82,651,582) | (77,161,654) |
| Adjustment for | | |
| Profit on Disposal Assets/Re-Valuation of Assets | 34,670,000 | - |
| Depreciation | 93,695,382 | 71,134,980 |
| Write off balance | - | - |
| Interest Income | (22,339,717) | (12,826,706) |
| Donations & Capital Aids vehicle | 2,975,000 | - |
| Differed Income for the Year | (1,100,620) | - |
| Gratuity | 1,495,155 | 1,724,518 |
| Operating cash flows before Working Capital Changes | 26,743,619 | (17,128,865) |
| (Increase)/Decrease in Inventories | 9,027 | (199,157) |
| (Increase)/Decrease in Debtors & Other Receivables | (1,801,565) | 1,485,828 |
| (Increase)/Decrease in Deposit, Prepayments & Advances | (445,150) | (1,470,318) |
| Increase/(Decrease) in Creditors & Accrued Expenses | 5,332,596 | (600,756) |
| Increase/(Decrease) in Amount received in Advance | 806,265 | (8,972,190) |
| Increase/(Decrease) in Advance paid | 768,701 | - |
| Increase/(Decrease) in Refundable Deposits | 1,216,000 | (877,787) |
| Increase/(Decrease) in Distress Loan Receivable | (218,161) | 112,001 |
| Operating cash flows After Working Capital Changes | (1,642,130) | (27,651,244) |
| Gratuity Paid | (1,642,130) | (1,416,258) |
| Net Cash from / (Used in) operating Activities | 30,769,202 | (29,067,502) |
| Cash Flows from Investing Activities | | |
| Sales Property Plant & Equipment | - | - |
| Purchases of Property Plant & Equipment | (61,964,620) | (3,334,406) |
| Work in progress - Tower Hall Renovation | - | - |
| Sarasavipaya Renovaton | 4,736,895 | - |
| RDMC New Building | 274,303 | - |
| Distress Loan Receivable | 4,115,032 | 3,063,047 |
| Interest Received on Investment | 22,339,717 | 12,826,706 |
| Investment | (11,000,000) | - |
| Net Cash Flows from / (used in) Investing Activities | (41,498,672) | 12,555,347 |
| Cash Flows from Financing Activities | | |
| Capital Grant from Government | 20,030,001 | 6,850,000 |
| Received PWF - Land Sale Commission | - | - |
| TRT Fund | 46,667 | - |
| Interest on Scholarship Fund Account (A/C 73854255) | - | 50,901 |
| Net Cash Flows (used in) Financing Activities | 20,076,668 | 6,900,901 |
| Net Cash Increase in Cash & Cash Equivalents | 9,347,197 | (9,611,250) |
| Cash & Cash Equivalents at the beginning of the year | 1,397,386 | 11,008,636 |
| Cash & Cash Equivalents at the end of the year | 10,744,583 | 1,397,386 |
| Note A - Analysis of Cash & Cash Equivalents | | |
| Bank of Ceylon (A/c No.2327541 - Hyde Park) | 8,233,972 | 335,772 |
| Bank of Ceylon (A/c No.2322658 - Torrington) | 1,428,046 | 13,829 |
| Bank of Ceylon (A/c No.72324517 - Hyde Park) | 700,547 | 669,222 |
| Scholarship Fund (A/C 73854255) | 382,018 | 335,351 |
| Cash in hand | - | 43,213 |
| | 10,744,583 | 1,397,386 |

| TOWER HALL THEATRE FOUNDATION | | | | | | | | | | | | | | | | | |
|---|---|-------------------|-------------|---------------------------|--------------------------|-------------------|-------------|----------|-------------|---|-------------|--|-------------|------------------|-------------|-------------------------------|-------------|
| ACCOUNTING POLICIES FOR THE YEAR ENDED 31 ST DECEMBER 2022 | | | | | | | | | | | | | | | | | |
| 01. Accounting Convention. | <p>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.</p> <p>No adjustments have been made for inflationary factors affecting the accounts.</p> | | | | | | | | | | | | | | | | |
| 02. Investment | <p>Investments are treated as short-term investments and recorded at cost. There is no provision made for falling value of Investments.</p> | | | | | | | | | | | | | | | | |
| 03. Inventory | <p>Inventory has been valued at cost or net realizable value, which ever is lower.</p> | | | | | | | | | | | | | | | | |
| 04. Receivables | <p>Receivables have been stated at the amounts estimated to be realized.</p> | | | | | | | | | | | | | | | | |
| 05. Property, Plant & Equipment | <p>Basis of Valuation -</p> <p>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.</p> <p>Depreciation for National Heritage Assets</p> <p>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.</p> <p>The rates of depreciation are as follows.</p> <table border="0"> <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>20% on Cost</td> </tr> </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 | 20% on Cost |
| 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 | 20% on Cost | | | | | | | | | | | | | | | | |

| TOWER HALL THEATRE FOUNDATION ACCOUNTING POLICIES FOR THE YEAR ENDED 31 ST DECEMBER 2022 | |
|--|---|
| 06. Retirement Benefit | <p>A - Defined Benefit Plan</p> <p>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.</p> <p>B - Defined Contribution Plan</p> <p>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.</p> |
| 07. | Deposit for reservation of theatres unclaimed by the depositors for more than 2 years, to be credited to the Revenue of the current year. |
| 08. | 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. |
| 09. | The foundation has not made provision for the Court Case & the disciplinary inquiry pending which have been filed against the Tower Hall Theatre Foundation. |
| 10. | Distress Loan Interest calculating monthly and deducting balance method. |
| 11. | The government grant accounting, Applied Income Approach method according to the Sri Lanka accounting standards |
| 12. | The land which constructed Ruckmanidevi Museum and Theatre has leased from National Housing Authority for a period of (99) ninety nine Years commencing from 01 st 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. |
| 13 Vehicle Revaluation | As per the 2019 Auditor General's report, the vehicle valuation has been corrected and the year 2019 has been restated. |
| 14 Elphinston Renovation | Elphinstone Theater Renovation from 2011 to 2019 were accounted for in the Working Progress Account and have been identified as Fixed Assets for the year 2019 and have been adjusted for depreciation in 2019. Its opening in end of January 2019 and the year 2019 has been restated. |
| 15 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. |
| 16 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. |

| TOWER HALL THEATRE FOUNDATION | | | | | | | |
|--|--------------------|-------------------------------|------------------------------|-------------------------------------|------------------------|----------------------|----------------------|
| NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31 ST DECEMBER 2022 | | | | | | | |
| NOTE 01 | | | | | | | |
| OPERATIONAL INCOME | | | | | | | |
| INCOME | Head Office Rs. | Rukmani Devi Centre Rs. | Tower Hall Theatre Rs. | Sarasavipaya/ Elphinstone Rs. | Sound Studio Rs. | Total 2022 Rs. | Total 2021 Rs. |
| Hall Rent | - | 1,840,250 | 5,455,500 | 8,050,650 | - | 15,346,400 | 2,523,750 |
| Shop Rent | - | - | 33,750 | 471,460 | - | 505,210 | 247,550 |
| Class Charges | - | 458,250 | - | 853,500 | - | 1,311,750 | 20,000 |
| Rehasal Hall Charges | - | - | 11,900 | 2,400 | - | 14,300 | - |
| Profit on Sales Cassette & CD sale | - | - | 26,131 | - | - | 26,131 | 9,422 |
| Profit on Tower Pulications | - | - | 53,687 | - | - | 53,687 | 2,847 |
| Profit on Other Book sales | - | - | 12,785 | - | - | 12,785 | 5,713 |
| Other Income | 26,549 | 11,000 | 60,000 | 93,000 | - | 190,549 | 1,748,730 |
| Hire of Multimedia Projector | - | - | 162,000 | - | - | 162,000 | 6,000 |
| Hire of Costumes | - | - | 73,190 | - | - | 73,190 | 30,220 |
| Hire of Light & Sound Equipment | - | - | 398,500 | 234,000 | 365,100 | 997,600 | 421,250 |
| Bus Hire | 101,904 | - | - | - | - | 101,904 | - |
| Quarters Rent | - | - | 12,000 | - | - | 12,000 | 12,000 |
| | 128,453 | 2,309,500 | 6,299,443 | 9,705,010 | 365,100 | 18,807,506 | 5,027,482 |

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| TOWER HALL THEATRE FOUNDATION | | | |
|--|-----------|-------------------|-------------------|
| NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31 ST DECEMBER 2022 | | | |
| NOTE 02 | | | |
| OTHER INCOME | Page No | 2022 Rs. | 2021 Rs. |
| Interest Income | | | |
| Interest Income | | | |
| -Fixed Deposits | 140 - 143 | 14,190,318 | 7,880,025 |
| - Fixed Deposits -TRT | 140 - 143 | 11,960 | 6,496 |
| -Fixed Deposits - PWF | 140 - 143 | 7,808,108 | 4,469,585 |
| -BOC Savings Account -TRT | | 20,477 | 19,858 |
| Interest on Staff Loans | | 308,855 | 450,742 |
| | | 22,339,717 | 12,826,706 |
| Other Income | | | |
| Donations & Capital Aids | | 500 | - |
| Donation in Vehicle | | 525,000 | - |
| | | 525,500 | - |
| Total Interest & other | | 22,865,217 | 12,826,706 |
| Programme Income | | | |
| Drama School - Sinhala | | 5,284,625 | 3,647,500 |
| Drama School - Tamil | | 4,062,800 | - |
| Bathkanda Exam | | 506,450 | 295,200 |
| Preksha Drama Week | | - | 740,000 |
| Ceremony of Nadagam Noorthi | | 135,000 | 40,000 |
| Artistes Insurance | | - | 9,986,940 |
| Tower Prabashwara | | 66,500 | - |
| Total Programme Income | | 10,055,375 | 14,709,640 |
| Total Other Income | | 32,920,592 | 27,536,345 |

| TOWER HALL THEATRE FOUNDATION | | |
|--|--------------------|--------------------|
| NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31 ST DECEMBER 2022 | | |
| NOTE 03 | | |
| ADMINISTRATION & ESTABLISHMENT EXPENSES | 2022 Rs. | 2021 Rs. |
| Salaries & Wages | 36,714,785 | 37,124,933 |
| Other Allowance | 4,381,851 | 22,125 |
| E.P.F - 15% | 5,620,779 | 5,812,027 |
| E.T.F - 3% | 1,124,156 | 1,162,405 |
| Over Time | 2,246,678 | 1,271,130 |
| Holiday Payment | 304,071 | 216,101 |
| Acting Allowance | 495,888 | 741,162 |
| Fuel Allowance | 1,063,002 | 544,460 |
| Vehicle Allowance | 675,000 | 800,000 |
| Gratuity | 1,495,155 | 1,724,518 |
| Board Member Fees | 247,650 | 181,000 |
| Training & Scholarships | 190,384 | 14,750 |
| Travelling subsistence & Bata | 172,730 | 134,944 |
| Printing & Stationary | 1,807,488 | 1,223,255 |
| Fuel & Lubricants | 1,832,680 | 883,962 |
| Uniform | - | - |
| Other Expenses | 187,585 | 190,089 |
| Welfare & Entertainment | 571,350 | 331,153 |
| Staff Insurance | 1,789,125 | 1,633,385 |
| News Papers | 51,750 | 40,390 |
| Repairs & Maintenance | 8,276,117 | 5,484,854 |
| Transport | 10,100 | 500 |
| Telephone | 771,169 | 838,184 |
| Postage | 122,320 | 55,159 |
| Electricity | 4,707,466 | 27,112 |
| Security charges | 4,011,507 | 4,175,536 |
| Lease Rent - R.D.M.C | 12 | 12 |
| Advertising | 626,643 | - |
| Audit Fees | 500,000 | 300,000 |
| ITI Membership Fee | 219,374 | - |
| Insurance | 875,122 | 721,111 |
| Insurance - Money In Transit | 5,077 | 2,828 |
| Legal Expences | - | 355,500 |
| Consultancy Fee | 25,000 | - |
| Loss & write-off | - | 3,546 |
| Depreciation | 93,695,383 | 71,134,980 |
| Tower Hall Web Site | 38,750 | 10,800 |
| Donations / Free of Charge | 16,888 | 10,963 |
| | 174,873,034 | 137,172,874 |

| TOWER HALL THEATRE FOUNDATION | | |
|--|-------------------|-------------------|
| NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022 | | |
| NOTE 04 | | |
| PROMOTIONAL AND WELFARE EXPENSES | 2022 | 2021 |
| | Rs. | Rs. |
| Old Artistes & PWF Artistes Pension | 11,595,000 | 12,880,000 |
| Artistes Funeral & Medical Expenses | 133,114 | 150,654 |
| New Year present to Old Artistes | 327,010 | 315,517 |
| Artistes Eye Clinic | 4,900 | - |
| Artistes Entertainment & Other Expenses | 8,869 | 19,744 |
| Commemoration Programme | - | - |
| Primary expenses Artistes Insurance Scheme | 111,195 | 10,324,072 |
| Drama School - Sinhala Language | 3,706,330 | 2,447,701 |
| Drama School - Tamil Language | 2,317,214 | 84,407 |
| Bathkanda Exam | 472,644 | 164,064 |
| Scholarship-Tower Repertory | - | 7,500 |
| Inter School Drama Comp. - 2019 & 2020 | 117,205 | - |
| Drama Production & presentation- "Singana Rale Operawa" | - | 367,045 |
| Rangabhumi | 234,440 | 40,000 |
| World theatre day | 78,480 | 16,250 |
| Commoration Programme - Mr. John De Silva | 127,665 | - |
| Commoration Programme - Late Rukmani Devi | 79,031 | - |
| Old Noorthi Nagama & Gramophone Gee performance | 59,662 | - |
| Preksha Drama week - Sinhala | - | 750,207 |
| Tower Prabashwara | 620,628 | |
| Primery expences - Tower Drama Festival | 160,110 | |
| Music & Dancing Diploma Course - Matara - (Sinhala & Tamil) | 28,115 | |
| Primery expences - NVQ Short Courses | 1,500 | - |
| | 20,183,111 | 27,567,160 |
| NOTE 05 | | |
| FINANCE & OTHER EXPENSES | | |
| Bank Charges & Tax | 59,835 | 68,280 |
| | 59,835 | 68,280 |
| | | |

| TOWER HALL THEATRE FOUNDATION | | | |
|--|----------------|-------------------|-------------------|
| NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022 | | | |
| NOTE 06 | | | |
| CASH IN HAND & AT BANK | Page No | 2022 Rs. | 2021 Rs. |
| Bank of Ceylon (A/c No: 2327541 - THT - Hyde Park) | | 8,233,972 | 335,772 |
| Bank of Ceylon (A/C - 2322658 - PWF - Torrington) | | 1,428,046 | 13,829 |
| Bank of Ceylon (Saving A/C - 72324517 TRT - Hyde Park) | | 700,547 | 669,222 |
| Bank Of ceylon (Saving A/C - 73854255- Scholarship Fund) | | 382,018 | 335,351 |
| Cash in Hand | | - | 43,212 |
| | | 10,744,583 | 1,397,386 |
| NOTE 07 | | | |
| DEPOSITS, PREPAYMENTS & ADVANCES | | | |
| Deposit | 145 | 158,000 | 158,000 |
| | | 158,000 | 158,000 |
| Prepayment | 145 | 872,156 | 427,006 |
| Distress Loan Receivable within one year | 137 | 2,851,208 | 2,633,047 |
| Distress Loan Receivable after the one year | 137 | 2,579,218 | 6,694,250 |
| | | 6,302,582 | 9,754,303 |
| Festival Advance | 136 | 10,000 | 1,250 |
| Amount Pd. In Advance - Other | 138 | 298,772 | 76,006 |
| Petty Cash A/c | | 3 | - |
| Amount Pd.In Advance- Capital Exp. | 138 | 7,133,376 | 8,133,596 |
| Special Advance - Book loan | 136 | 3,040 | 3,040 |
| | | 7,445,191 | 8,213,892 |
| | | 13,905,772 | 18,126,195 |
| NOTE 08 | | | |
| DEBTORS & OTHER RECEIVABLES | | | |
| Debtors | | | |
| F.D. interest | 143 | 2,185,384 | 535,751 |
| Sri Lanka Insurance Cor. | | 6,913 | 6,913 |
| Sameera Chathuranga | | 17,628 | 17,628 |
| DS Course Fee - 2019/20 | | 211,875 | 76,000 |
| Hall Rent- 2016/2017 - Ministry of Cultural Affairs | | 952,500 | 952,500 |
| Class Charges - RDMC | 124 | 18,700 | 18,700 |
| Class Charges - Sarasavipaya | 125 | 875 | 875 |
| Sound Studio - 2010 to 2020 | 126 | 53,163 | 53,163 |
| SMIB Donation for Tower Prabashwara | | 50,000 | - |
| Shop Rent - THT | 127 | 215,200 | 185,200 |
| Shop Rent - Sarasavipaya | 128 | 256,210 | 207,000 |
| Commissioner of Local Government | | 25,725 | - |
| Bus Hire Income | 129 | 72,004 | 72,004 |
| Fire System - Abans Engineering | | 154,723 | 154,723 |
| Donation from SMIB for Preksha Drama Week | | - | 75,000 |
| Provincial Council Northern - Jaffna - Sales Books | | 192,000 | - |
| Sound Hire - Ministry of Cultural Affairs | | 100,500 | 100,500 |
| | | 4,513,400 | 2,455,957 |
| Receivables | | | |
| Health Insurance | 130 | 67,446 | 67,447 |
| E P F Contribution 10% | | - | - |
| Arreas OT Payment (Jan 2016 to Mar 2018) | 131 | 356,468 | 612,345 |
| Mr. Nipuna Dissanayake | | - | - |
| | | 423,914 | 679,792 |
| Total | | 4,937,314 | 3,135,750 |

| TOWER HALL THEATRE FOUNDATION | | |
|--|---------------------|---------------------|
| NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022 | | |
| NOTE 09 | | |
| INVENTORIES | 2022 Rs. | 2021 Rs. |
| Cassettes & CD's | 871,963 | 803,388 |
| Books | 674,870 | 674,009 |
| Printing & Stationery | 427,533 | 458,053 |
| Cleaning Equipment | 65,025 | 156,263 |
| Stamps postage | 18,450 | 4,425 |
| Bags Tower Book Shop | 7,877 | 7,877 |
| TFTH & Drama School Library books | 641,208 | 611,938 |
| | 2,706,926 | 2,715,953 |
| NOTE 10 | | |
| INVESTMENTS | | |
| Fixed Deposits Number and Bank | | |
| A 163809 - SMIB/IFD/001138 | | 9,000,000 |
| A 163810 - SMIB/IFD/001139 | | 3,000,000 |
| A 163811 - SMIB/IFD/001140 - Grauity | | 7,250,432 |
| 101200000313/3 (171420) HDFC | | 167,508 |
| 101200000313/4 (171421) HDFC | | 1,200,000 |
| 101200000313/5 (171550) HDFC | | 100,000 |
| 101200000313/6 (164454) HDFC - Grauity | | 13,502,000 |
| A 163830 - SMIB/IFD/001160 | | 30,610,000 |
| 101200000313/8 (164518) - HDFC | | 47,766,029 |
| 88038556 (1915315) BOC TORRINGTON | | 11,972,242 |
| Total Fixed Deposit - THT & TRT | | 124,568,211 |
| 101200000314/3 (158739) HDFC | | 944,700 |
| A 163806 - SMIB/IFD/001136 | | 1,000,000 |
| A 163807 - SMIB/IFD/001142 | | 1,600,000 |
| A 163808 - SMIB/IFD/001137 | | 2,275,000 |
| 101200000314/5 (164830) HDFC | | 2,500,000 |
| 101200000314/4 (164829) HDFC | | 3,266,500 |
| 101200000314/6 (171419) HDFC | | 2,250,000 |
| 101200000314/7 (171422) HDFC | | 1,200,000 |
| 135032500009 (0946496) RDB | | 2,813,500 |
| 101200000314/8 (171544) HDFC | | 2,500,000 |
| 101200000314/9 (164455) HDFC | | 1,900,000 |
| A 163831 - SMIB/IFD/001162 | | 1,000,000 |
| A 163832 - SMIB/IFD/001163 | | 400,000 |
| 101200000314/11 (164519) - HDFC | | 41,000,000 |
| 88086610 (1915323) BOC TORRINGTON | | 1,000,000 |
| 101200000314/12 (164635) - HDFC | | 1,100,000 |
| 101200000314/14 (171557) - HDFC | | 4,250,000 |
| Total Fixed Deposit - PWF | | 70,999,700 |
| A 168960 - SMIB/IFD/001192 | 9,000,000 | |
| A 168961 - SMIB/IFD/001193 | 3,000,000 | |
| A 168962 - SMIB/IFD/001194 | 7,250,432 | |
| 101200000313/13 (180959) - HDFC | 167,508 | |
| 101200000313/12 (180958) - HDFC | 1,200,000 | |
| 101200000313/15 (188196) - HDFC | 100,000 | |
| 101200000313/17 (188161) - HDFC | 13,502,000 | |
| A 168993 - SMIB/IFD/001225 | 30,610,000 | |
| 101200000313/19 (188389) - HDFC | 47,766,029 | |
| A 183282 - SMIB/F/001/03/0014797 | 11,972,242 | |
| 101201002754/4 - HDFC | 6,000,000 | |
| 101201002757/6 - HDFC | 5,000,000 | |
| Total Fixed Deposit - THT & TRT | 135,568,211 | |

| TOWER HALL THEATRE FOUNDATION | | |
|--|--------------------|--------------------|
| NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022 | | |
| NOTE 10 | | |
| INVESTMENTS | | |
| Fixed Deposits Number and Bank | | |
| 101200000314 / 17 (171702) - HDFC | 944,700 | |
| A 168657 - SMIB/IFD/001189 | 1,000,000 | |
| A 168658 - SMIB/IFD/001190 | 1,600,000 | |
| A 168659 - SMIB/IFD/001191 | 2,275,000 | |
| 101200000314/31 (188183) - HDFC | 5,766,500 | |
| 101200000314 /23 (180957) - HDFC | 2,250,000 | |
| 101200000314 /25 (180956) - HDFC | 1,200,000 | |
| 101200000314 /26 (174493) - HDFC | 2,813,500 | |
| 101200000314/28 (182698) - HDFC | 2,500,000 | |
| 101200000314/30 (188160) - HDFC | 1,900,000 | |
| A 168994 - SMIB/IFD/001226 | 1,000,000 | |
| A 168995 - SMIB/IFD/001227 | 400,000 | |
| 101200000314/33 (188390) - HDFC | 41,000,000 | |
| 2596001000039090 (C 1465642) P/B | 1,000,000 | |
| 101200000314/35 (194618) - HDFC | 1,100,000 | |
| 101200000314/37 (194637) - HDFC | 4,250,000 | |
| Total Fixed Deposit - PWF | 70,999,700 | |
| Total Fixed Deposit | 206,567,911 | 195,567,911 |

| TOWER HALL THEATRE FOUNDATION | | | | |
|--|---|--|---|---|
| NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31 ST DECEMBER 2022 | | | | |
| NOTE 11 | | | | |
| PROPERTY, PLANT & EQUIPMENT | | | | |
| At cost | Balance as at 01.01.2022 Rs. | Addition/ Revaluation during the year Rs. | Disposal during the year Rs. | Balance as at 31.12.2022 Rs. |
| Land | 942,000,000 | - | - | 942,000,000 |
| Building-National monument | 384,516,614 | 22,223,483 | - | 406,740,097 |
| Building-Others | 177,601,552 | 487,318 | - | 178,088,870 |
| Office Equipment | 10,419,686 | 1,357,748 | - | 11,777,434 |
| Computer Equipment | 14,638,726 | 243,500 | - | 14,882,226 |
| Software System | 1,913,655 | - | - | 1,913,655 |
| Furniture & Fitting | 40,815,372 | (0) | - | 40,815,372 |
| Plant & Machinery | 90,125,533 | 319,283 | - | 90,444,816 |
| Vehicles | 38,350,763 | 38,170,000 | 36,776,283 | 39,744,480 |
| Implement & Tool | 302,387 | (0) | - | 302,387 |
| Studio Equipment | 13,268,849 | 0 | - | 13,268,849 |
| Musical Instruments | 684,955 | - | - | 684,955 |
| Light & Sound Equipment | 138,273,350 | - | - | 138,273,350 |
| Curtain & Curtain Rollers | 41,846,783 | (0) | - | 41,846,783 |
| Museum Assets | 51,050 | - | - | 51,050 |
| Audio Visual | 2,219,171 | (0) | - | 2,219,171 |
| Drama Costume | 445,400 | (0) | - | 445,400 |
| Net work Systems | 117,000 | - | - | 117,000 |
| Circulars - Books | 9,127 | - | - | 9,127 |
| Other Assets | 23,281,803 | 231,922 | - | 23,513,725 |
| | 1,920,881,775 | 63,033,252 | 36,776,283 | 1,947,138,745 |
| Depreciation | Balance as at 01.01.2022 Rs. | Disposal during the year Rs. | Charge the year Rs. | Balance as at 31.12.2022 Rs. |
| Building | 102,726,391 | - | 55,849,915 | 158,576,307 |
| Office Equipment | 7,385,052 | - | 642,133 | 8,027,185 |
| Computer Equipment | 10,262,562 | - | 1,370,812 | 11,633,374 |
| Software System | 1,400,401 | - | 215,923 | 1,616,324 |
| Furniture & Fitting | 28,881,877 | - | 1,838,295 | 30,720,173 |
| Plant & Machinery | 62,216,990 | - | 13,775,701 | 75,992,691 |
| Vehicles | 37,595,844 | 36,021,414 | 5,725,550 | 7,299,980 |
| Implement & Tool | 276,811 | - | 8,300 | 285,111 |
| Studio Equipment | 13,268,709 | - | 140 | 13,268,849 |
| Musical Instruments | 578,100 | - | 26,000 | 604,100 |
| Light & Sound Equipment | 82,006,517 | - | 7,977,831 | 89,984,348 |
| Curtain & Curtain Rollers | 15,150,514 | - | 3,834,804 | 18,985,318 |
| Museum Assets | 51,040 | - | 10 | 51,050 |
| Audio Visual | 1,948,519 | - | 49,482 | 1,998,001 |
| Drama Costume | 253,261 | - | 44,540 | 297,801 |
| Network Systems | 117,000 | - | - | 117,000 |
| Circulars | 5,919 | - | 913 | 6,832 |
| Other Assets | 6,807,943 | - | 2,335,032 | 9,142,975 |
| | 370,933,450 | 36,021,414 | 93,695,382 | 428,607,418 |
| Net Book Value | 1,549,948,325 | | | 1,518,531,327 |

| TOWER HALL THEATRE FOUNDATION | | | |
|--|----------------|-------------------|------------------|
| NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022 | | | |
| NOTE 12 | | | |
| CREDITORS / ACCRUED EXPENSES | Page No | 2022 Rs. | 2021 Rs. |
| Creditors / Accrued Expenses | | | |
| Programme Exp. | | 514,747 | 219,660 |
| E.P.F & E.T.F | | 961,035 | 912,439 |
| Retention | | 2,425,882 | 3,066,347 |
| Newspapers | | 2,930 | 4,370 |
| Staff Welfare & Other Entertainment | | 20,258 | 26,740 |
| Security Charges | | 694,483 | 761,632 |
| Printing & Stationery | | 132,940 | 63,847 |
| Telephone | | 79,268 | 138,320 |
| Electricity | | 3,632,702 | 3,412 |
| AO - Ms. Nayani lakmali | | 170 | - |
| Audit Fees | | 951,950 | 870,000 |
| Maintenance of Building | | 286,844 | 433,033 |
| Fuel & Lubricant | | 117,205 | 80,013 |
| Hall rent | | 6,000 | 85,625 |
| Maintenance of Vehicle | | 100,550 | 308,915 |
| Maintenance of Software | | - | 128,736 |
| Capital Expenditures | | 5,382 | 819,670 |
| Harischandra Kavi Naluwa - Mr. Gamini Dela Bandara | | 25,000 | - |
| Department of Teasury Operation | | 3,564,550 | - |
| National Institute & Laabour studies | | 59,727 | - |
| Legal exp. - Hon. Attorney General - Mr. A J Malawaraarachchi | | - | 355,500 |
| Ms. Kaushalya Fernando | | - | 25,000 |
| Maintenance of Office Equipment | | - | 77,517 |
| Drama school insurance claim - 2020/21 | | 3,000 | - |
| Maintenance of Plant & Machinery | | - | - |
| | | 13,584,623 | 8,380,776 |
| Payable | | | |
| Overtime & Holiday payment | | 550,980 | 599,318 |
| Fuel Allowance | | - | 2,520 |
| Acting Allowance | | - | 13,294 |
| Salaries & Wages | | 192,902 | - |
| | | 743,882 | 615,132 |
| | | | |
| Total Creditors / Accrued Expenses | | 14,328,505 | 8,995,909 |
| NOTE 13 | | | |
| AMOUNT RECEIVED IN ADVANCE | | Rs. | Rs. |
| Hall Reservation - ELP | | 650,000 | 689,750 |
| Hall Reservation - TH | | 601,000 | |
| Hall Reservation - RDMC | | 34,000 | |
| Reservation - Sound Studio | | 21,000 | |
| Reservation - Class Charges | | 14,400 | |
| Amount received in advance A/C | | 310,615 | 135,000 |
| | | 1,631,015 | 824,750 |
| | | | |

| TOWER HALL THEATRE FOUNDATION | | | |
|--|----------|------------------|----------------|
| NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31 ST DECEMBER 2022 | | | |
| NOTE 14 | | | |
| REFUNDABLE DEPOSITS | Page No. | 2022 Rs. | 2021 Rs. |
| Shop Rent | 155 | 165,300 | 89,300 |
| Refundable Deposit | 146-154 | 1,380,000 | 505,000 |
| Tender Deposits | 155 | 460,000 | 195,000 |
| | | 2,005,300 | 789,300 |
| | | | |

| TOWER HALL THEATRE FOUNDATION | | |
|--|---------------------|------------------------|
| NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022 | | |
| Note 15 | | |
| PRIOR YEAR ADJUSTMENT | | |
| Prior Year Adjustment to the Accumulated Fund | (Rs.) | (Rs.) |
| Prior year adjustment included following adjustments; | | |
| Opening Balance | | 131,654,669.00 |
| Add: | | |
| Class Charges - 2020 | 16,500.00 | |
| Cancelled cheque | 68,392.01 | |
| Mr. Sampath Perera - course fee recover | 64,800.00 | |
| Ms. Sithari - Refund course fee | 8,000.00 | |
| Ms. Sriyaleka Perera - Refund course fee | 15,000.00 | |
| Hall Rent - TH | 53,500.00 | |
| Differed Income - 2018 | 5,600.00 | |
| differed Income - 2019, 2020 & 2021 | 100,473.71 | |
| Over Estimate - Telephone | 42,556.46 | |
| Transfer capital grant to maintenance - 2019 | 443,800.00 | |
| Provision for depreciation - 2019 to 2021 | 298,901.67 | |
| Transfer capital grant to maintenance - 2019 to 2021 vehicle | 1,053,770.00 | 2,171,293.85 |
| Less: | | |
| Acting allowance - Dec 2021 Ms Menaka Dayananda | 0.25 | |
| Holiday Payment Dec 2021 | 2.00 | |
| Refund - Hall Rent & Show Cancelled - RDMC & TH | 236,250.00 | |
| Telephone - Drama School & Sarasavipaya - 2021 | 2,362.33 | |
| Repay salary | 17,000.00 | |
| Service agreement - CEB - TH - Oct 2020 to Dec 2020 | 118,785.55 | |
| Audit Fess - 2020 | 307,950.00 | |
| Drinking water - Jan & Feb 2021 | 8,540.00 | |
| Provision for Grauvity - Mr. Asantha , Dinusha & Ms. Sriyaleka | 67,735.00 | |
| Renewal Generator service agreement - Apr 2021 to Jun 2021 | 49,088.41 | |
| Renewal Generator service agreement - Jul 2021 to Sep 2022 | 58,308.72 | |
| Salary & wages - 2019 to 2021 | 99,255.36 | |
| Consultancy fee - RDMC new building | 877,238.75 | |
| Refundable deposit - tender | 5,000.00 | |
| Refundable deposit | 100,000.00 | |
| Transfer working progress to prio year adjustment | 274,303.00 | |
| Differed income - Transfer to capital grant - GZ 9749 - 2019 to 2021 | 221,900.00 | |
| Transfer vehicle asstes to prior adjustment | 1,053,770.00 | |
| Rivised amotization | 281,125.00 | |
| Provision for depreciation - 2019, 2020 & 2021 | 251,378.21 | |
| | | (4,029,992.58) |
| Adjusted Accumulated Fund Balance as at 31.12.2022 | | 129,795,970.27 |
| Excess of Expenditure over Income | | (80,792,882.91) |
| Differed Income | | 47,344,637.72 |
| | | 96,347,725.08 |

| TOWER HALL THEATRE FOUNDATION | | | |
|--|---------------------------|--|--|
| NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31 ST DECEMBER 2022 | | | |
| NOTE 16 | | | |
| ASSETS REVALUATION | | | |
| Assets Revaluation | | | |
| Revaluation done by the Government Valuation Department | | | |
| Asset | Cost 01.01.2022 Rs. | Value Increased From Revaluation Rs. | Revaluation Value as at 31.03.2022 Rs. |
| Vehicle | 35,722,512.61 | (1,052,512.61) | 34,670,000.00 |
| Re-valuation reserve as at 01.01.2022 | | 1,181,780,453.00 | |
| Revaluation vehicle | | <u>34,670,000.00</u> | |
| Re-valuation reserve as at 31.12.2022 | | <u><u>1,216,450,453.00</u></u> | |

TOWER HALL THEATRE FOUNDATION

NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Note 17

Disclosure

- 1 A new part worth of Rs. 69,621.00 was added for the Head office building in the year of 2019. The provision for depreciation for the year of 2020 for that part, was not done by mistake and depreciation has been adjusted in the year 2022 through the prior year adjustments.
- 2 The written down value of the fixed assets which had been fully depreciated in the past period, was zeroed this year.
- 3 The theater chairs in the fixed assets of the Tower Hall, mistakenly were not depreciated for the year 2021, and depreciation has been adjusted in the year 2022 through the prior year adjustments.
- 4 The two water motors installed in the year 2019 for the "Sarasavipaya" have not been added to fixed assets in the year 2019. They have been added in the year 2022 and depreciation adjustments have been made for the previous years.
- 5 As stated in the audit report in the year 2021, the value incurred for vehicle maintaining was removed from the cost of the Vehicles and debited to the vehicle maintenance account, and the amount of depreciation was also removed in the year 2022.
- 6 Vehicle GZ-9749 is presented as newly included from this year and depreciation is also done from 2022 onwards. It was received as a donation in 2015 and due to the inability to take its value, it is not possible to make depreciation adjustments for the previous years.
- 7 Vehicles were re-valued in 2022, and land and buildings are being re-valued this year.
- 8 Depreciation was carried out from the year 2022 as the problematic situation regarding the head office building was settled and the negotiations regarding the establishment of lease agreements were successful.
- 9 According to the Auditor General's Report 2019, the depreciation of the Elphinstone Theater and Tower Hall Theater, which are recognized as national heritages, have been accounted for from the year 2020 in accordance with paragraph 10 of Sri Lanka Accounting Standards No. 07. But depreciation adjustments have been made from 2019 for all fixed assets including buildings which were added to the cost of renovation of Elphinstone Theater.
- 10 There are two fixed deposits for the payment of gratuity, and allocation for gratuity is made every year. Instead of starting fixed deposits every year for allocation, in the year 2023, that one deposit has been invested for 05 years on the basis of interest at maturity under a high interest rate of 30%. Therefore, the amount to be set aside for a year is covered by this interest.
- 11 In order to remove the expenditure incurred for the purchase and maintenance of capital goods from the capital grant of the government in each year, the corresponding depreciation amounts are recognized as deferred income for the year.
- 12 In calculating the fixed deposit interest of the Foundation, the People's Bank, the National Savings Bank and the State Mortgage and Investment Bank calculate the interest on a monthly basis and the others, the interest is calculated on the number of banking days.
- 13 According to paragraph 5.2 of Budget Circular No. 142 dated December 31, 2008, the Distress loan is granted to the employees subject to the amount of Rs. 250,000.00
- 14 According to Act No. 01 of 1978, Tower Hall Theater Foundation is exempt from all type of taxes.
- 15 According to the meeting held at the Prime Minister's Office on 04.01.2023, It has been decided to pay the arrears of Sausiripaya building rent to Tower Hall Theatre Foundation by CIDA.
However, due to the fact that no proper agreement has been made in this regard, no account has been taken in the final Accounts.
- 16 Electricity charges of the Theatres (Elphinstone, Tower Hall & Rukmani Devi Theatre) has been stated to pay from Sep 2022

**TOWER HALL THEATRE FOUNDATION
TRIAL BALANCE AS AT 31ST DECEMBER 2022**

| Led. Page No. | | NOTE # | DR. Rs. | CR. Rs. |
|---------------|---|--------|------------|---------------|
| 9010 | Tower A/C - BOC - Hyde Park - A/No. - 2324541 | N 6 | 8,233,972 | |
| 9040 | P.W.F A/C - BOC - Torrington - A/No. - 2322658 | N 6 | 1,428,046 | |
| 9070 | T.R.T Saving A/C - BOC - Hyde Park - A/No. - 72324517 | N 6 | 700,547 | |
| 9071 | S/Ship Fund Saving A/C - BOC - Hyde Park - A/C No. 73854255 | N 6 | 382,018 | |
| 8905 | Donation In Kind | EQ | | 58,890,541 |
| 8910 | Donation in Cash | EQ | | 18,577,319 |
| 8915 | Excess of Income over Expenditure | | | 129,795,968 |
| 8920 | Late Rukmani Devi fund | EQ | | 21,176 |
| 8925 | Re-valuation Of Assets | EQ | | 1,216,450,453 |
| 8930 | Drama & Theatre Scholarship Fund | EQ | | 382,828 |
| 8935 | Scholarship Fund | EQ | | 602,665 |
| 8940 | Capital Grant from Govt. | EQ | | 260,307,909 |
| 8945 | Grant From Government | EQ | | 1,000,000 |
| 8950 | President Welfare Fund | EQ | | 60,399,700 |
| 8955 | Donation in Vehicle | EQ | | 2,975,000 |
| 8960 | Grant From Government - Recurrent Expenditure | P&L | | 62,595,000 |
| 8961 | Tower Repertory Theatre Fund | EQ | | 276,900 |
| 8964 | Control A/C - Fund Transfer THTF A/C to PWF A/C | | 1,816,000 | 1,816,000 |
| 8800 | Provision for Gratuity | BS | | 23,196,800 |
| 8805 | Provision for Audit Fee | N 12 | | 951,950 |
| 8710 | Refundable Deposit - Shop Rent | N 14 | | 165,300 |
| 8720 | Refundable Deposit - THT | N 14 | | 715,000 |
| 8721 | Refundable Deposit - ELP | N 14 | | 530,000 |
| 8722 | Refundable Deposit - RDMC | N 14 | | 135,000 |
| 8723 | Refundable Deposit - Tender | N 14 | | 460,000 |
| 8600 | Amount received in advance A/C | N 13 | | 310,615 |
| 8643 | Hall Reservation TH - 2022 | N 13 | | 1,000 |
| 8643 | Hall Reservation TH - 2023 | N 13 | | 600,000 |
| 8645 | Hall Reservation ELP - 2023 | N 13 | | 650,000 |
| 8647 | Hall Reservation RDMC - 2022 | N 13 | | 20,000 |
| 8647 | Hall Reservation RDMC - 2023 | N 13 | | 14,000 |
| 8648 | Sound Studio Reservation - 2022 | N 13 | | 21,000 |
| 8682 | Reservarion Class Charges - Sarasavipaya | N 13 | | 14,400 |
| 8201 | Creditors Drama school insurance claim - 2020/21 | N 12 | | 3,000 |
| 8202 | Creditors Department of Teasury Operation | N 12 | | 3,564,550 |
| 8203 | Creditors National Institute & Laabour studies | N 12 | | 59,727 |
| 8204 | Creditors AO - Ms. Nayani lakmali | N 12 | | 170 |
| 8110 | Creditors Tamil Drama School Library | N 12 | 29,270 | |
| 8115 | Creditors E.P.F & E.T.F | N 12 | | 961,035 |
| 8118 | Creditors Retention | N 12 | | 2,425,882 |
| 8121 | Creditors Capital Expenditure | N 12 | | 5,382 |
| 8122 | Creditors News papers | N 12 | | 2,930 |
| 8123 | Creditors Staff Welfare & Entertainment | N 12 | | 20,258 |
| 8124 | Creditors Security Charges | N 12 | | 694,483 |
| 8126 | Creditors Programme Expences | N 12 | | 514,747 |
| 8127 | Payable Overtime & Holiday Payment | N 12 | | 550,980 |
| 8129 | Creditors Maintenance of Vehicle | N 12 | | 100,550 |
| 8130 | Creditors Printing & Stationary | N 12 | | 132,940 |

| | | | | | |
|------|-------------------------|--|------|-------------|-----------|
| 8133 | Creditors | Telephone Charges | N 12 | | 79,268 |
| 8134 | Creditors | Electricity - ELP Office | N 12 | | 3,632,702 |
| 8138 | Payable | Salaries & Wages | N 12 | | 192,902 |
| 8139 | Creditors | Maintenance of Building | N 12 | | 286,844 |
| 8140 | Creditors | Fuel & Lubricant | N 12 | | 117,205 |
| 8145 | Creditors | Hall Rent, Sound & Other Equipment | N 12 | | 6,000 |
| 8148 | Creditors | Insurance Claim | N 12 | | - |
| 8187 | Creditors | Artistes Insurance | | 6,000,000 | 6,000,000 |
| 8200 | Creditors | Harischandra Kavi Naluwa - Mr. Gamini Dela Bandara | N 12 | | 25,000 |
| 7020 | Inventories | CD's & Cassettes | N 9 | 871,963 | |
| 7090 | Inventories | Stamps | N 9 | 18,450 | |
| 7100 | Inventories | Cleaning Equipment | N 9 | 65,025 | |
| 7200 | Inventories | Printing & Stationary | N 9 | 427,533 | |
| 7260 | Inventories | Books - T.H.T.F | N 9 | 674,870 | |
| 7261 | Inventories | Bags - Tower Book Shop | N 9 | 7,877 | |
| 7280 | Inventories | THTF Staff & Drama School Library | N 9 | 611,938 | |
| 7310 | Receivable | Health Insurance | N 8 | 67,446 | |
| 7310 | Receivable | Ereas OT payment (Jan 2016 to Mar 2018) | N 8 | 356,468 | |
| 7310 | Debtors | Sound Studio - 2010 | N 8 | 6,100 | |
| 7310 | Debtors | Sound Studio - 2011 | N 8 | 5,700 | |
| 7310 | Debtors | Sound Studio - 2012 | N 8 | 27,068 | |
| 7310 | Debtors | Sound Studio - 2013 | N 8 | 14,295 | |
| 7330 | Debtors | Mr. Sameera Chathuranga | N 8 | 17,628 | |
| 7339 | Debtors | Fire System - Abans Engineering | N 8 | 154,723 | |
| 7340 | Debtors | SMIB Donation | N 8 | 50,000 | |
| 7341 | Debtors | Commissioner of Local Government | N 8 | 25,725 | |
| 7342 | Debtors | Provincial Council Northern - Jaffna | N 8 | 192,000 | |
| 7353 | Debtors | F.D. interest - THTF | N 8 | 1,167,165 | |
| 7353 | Debtors | F.D. interest - PWF | N 8 | 1,016,666 | |
| 7353 | Debtors | F.D. interest-Tower Reportery - | N 8 | 1,553 | |
| 7357 | Debtors | Hall Rent - 2016/17/19 | N 8 | 952,500 | |
| 7359 | Debtors | Sound Hire - Cultural Affairs | N 8 | 100,500 | |
| 7400 | Fixed Deposit - HO | | N 10 | 135,468,211 | |
| 7401 | Fixed Deposit - PWF | | N 10 | 70,999,700 | |
| 7402 | Fixed Deposit - TRT | | N 10 | 100,000 | |
| 7592 | Debtors | Sri Lanka Insurance Corporation-2012/13 | N 8 | 6,913 | |
| 7593 | Debtors | Drama S. Student Course Fee 2019/20, 21/22 & 23/ | N 8 | 211,875 | |
| 7632 | Debtors | Shop Rent - ELP & Sarasavipaya | N 8 | 256,210 | |
| 7632 | Debtors | Tower Café - TH | N 8 | 215,200 | |
| 7645 | Debtors | Bus Hire - 2014 | N 8 | 53,999 | |
| 7645 | Debtors | Bus Hire - 2015 | N 8 | 25 | |
| 7645 | Debtors | Bus Hire - 2016 | N 8 | 17,980 | |
| 7670 | Debtors | Class Charges - RDMC | N 8 | 18,700 | |
| 7670 | Debtors | Class Chgs. - ELP - 2010 | N 8 | 875 | |
| 7710 | Debtors | Donation from SMIB for Preksha Drama Week | N 8 | - | |
| 7900 | Prepayment | | N 7 | 158,000 | |
| 7900 | Prepayment | | N 7 | 786,950 | |
| 7905 | Prepayment | Lease Rent RDMC | N 7 | 85,206 | |
| 7910 | Festival Advance | | N 7 | 10,000 | |
| 7915 | Distress Loan | | N 7 | 5,430,426 | |
| 7925 | Petty Cash A/c | | N 7 | 3 | |
| 7940 | Advance Payment - Other | | N 7 | 298,772 | |

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| | | | | |
|------|---|------|-------------|-------------|
| 7946 | Advance payment for Capital Exp. | N 7 | 7,133,376 | |
| 7951 | Special advance - Book Loan | N 7 | 3,040 | |
| 6010 | Land | N 11 | 942,000,000 | |
| 6030 | Building - National Monument | N 11 | 406,740,097 | |
| 6030 | Building - Others | N 11 | 178,088,870 | |
| 6050 | Office Equipment | N 11 | 11,777,434 | |
| 6060 | Computer Equipment | N 11 | 14,882,226 | |
| 6070 | Furniture & Fitting | N 11 | 40,815,372 | |
| 6080 | Plant & Machinery | N 11 | 90,444,816 | |
| 6090 | Vehicles | N 11 | 39,744,480 | |
| 6100 | Implement & Tool | N 11 | 302,387 | |
| 6110 | Studio Equipment | N 11 | 13,268,849 | |
| 6120 | Musical Instruments | N 11 | 684,955 | |
| 6130 | Light & Sound Equipment | N 11 | 138,273,350 | |
| 6140 | Curtain & Curtain Rollers | N 11 | 41,846,783 | |
| 6150 | Museum Assets | N 11 | 51,050 | |
| 6160 | Audio Visual | N 11 | 2,219,171 | |
| 6170 | Software System | N 11 | 1,913,655 | |
| 6210 | Drama Costume | N 11 | 445,400 | |
| 6220 | Network Systems | N 11 | 117,000 | |
| 6240 | Circulars - Books | N 11 | 9,127 | |
| 6260 | Other Assets | N 11 | 23,513,725 | |
| 6600 | Prov. For Dep.- Building | N11 | | 158,576,307 |
| 6610 | Prov. For Dep.- Office Equipment | N11 | | 8,027,185 |
| 6620 | Prov. For Dep.- Computer Equipment | N11 | | 11,633,374 |
| 6630 | Prov. For Dep.- Software System | N11 | | 1,616,324 |
| 6640 | Prov. For Dep.- Furniture & Fitting | N11 | | 30,720,173 |
| 6650 | Prov. For Dep.- Plant & Machinery | N11 | | 75,992,691 |
| 6660 | Prov. For Dep.- Vehicles | N11 | | 7,299,980 |
| 6670 | Prov. For Dep.- Implement & Tool | N11 | | 285,111 |
| 6680 | Prov. For Dep.- Studio Equipment | N11 | | 13,268,849 |
| 6690 | Prov. For Dep.- Musical Instruments | N11 | | 604,100 |
| 6700 | Prov. For Dep.- Light & Sound Equipment | N11 | | 89,984,348 |
| 6710 | Prov. For Dep.- Curtain & Curtain Rollers | N11 | | 18,985,318 |
| 6720 | Prov. For Dep.- Museum Assets | N11 | | 51,050 |
| 6730 | Prov. For Dep.- Audio Visual | N11 | | 1,998,001 |
| 6740 | Prov. For Dep.- Drama Costume | N11 | | 297,801 |
| 6750 | Prov. For Dep.- Network Systems | N11 | | 117,000 |
| 6760 | Prov. For Dep.- Circulars | N11 | | 6,832 |
| 6770 | Prov. For Dep.- Other Assets | N11 | | 9,142,975 |
| 4111 | Hall Rent -THT | N 1 | | 5,455,500 |
| 4111 | Hall Rent - RDMC | N 1 | | 1,840,250 |
| 4111 | Hall Rent - ELP | N 1 | | 8,050,650 |
| 4120 | Shop Rent - ELP | N 1 | | 414,000 |
| 4120 | Shop Rent - Café - ELP | N 1 | | 57,460 |
| 4120 | Shop Rent - Café - THT | N 1 | | 33,750 |
| 4130 | Class Charges - RDMC | N 1 | | 458,250 |
| 4130 | Class Charges - Sarasavipaya | N 1 | | 853,500 |
| 4140 | Rehasal Hall Charges - Sarasavipaya | N 1 | | 2,400 |
| 4140 | Rehasal Hall Charges - TH | N 1 | | 11,900 |
| 4170 | Profit on Tower Puplications - Sales Cassette & CD sale | N 1 | | 26,131 |
| 4190 | Other Income - H.O | N 1 | | 26,549 |
| 4190 | Other Income - T.H.T | N 1 | | 60,000 |

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| | | | | |
|---------|---|-----|------------|------------|
| 4190 | Other Income - ELP | N 1 | | 93,000 |
| 4190 | Other Income - R.D.M.C | N 1 | | 11,000 |
| 4193 | Deferred Income - Capital Grant | EQ | | 47,344,638 |
| 4195 | Other Income - donation in vehicle | | | 525,000 |
| 4220 | Bus Hire | N 1 | | 101,904 |
| 4250 | Quarters Rent - T.H.T | N 1 | | 12,000 |
| 4270 | Costume Hire - T.H.T | N 1 | | 73,190 |
| 4320 | Sound Equipment Hire - T.H.T | N 1 | | 388,000 |
| 4320 | Sound Equipment Hire - ELP | N 1 | | 193,000 |
| 4350 | Hire Of Projector -T.H.T | N 1 | | 162,000 |
| 4360 | Sound Studio Hire charges | N 1 | | 365,100 |
| 4390 | Hire of Rangaloka - THT | N 1 | | 10,500 |
| 4390 | Hire of Rangaloka - ELP | N 1 | | 41,000 |
| 4420 | Profit on Tower Puplications - Sales THTF Books | N 1 | | 53,687 |
| 4420 | Profit on Sales Other Book | N 1 | | 12,785 |
| 4811 | Interest - F.D Interest - THTF | N 2 | | 14,190,318 |
| 4811 | Interest - F.D. Interest - PWF | N 2 | | 7,808,108 |
| 4811 | Interest - B.O.C Savings Tower Rep. | N 2 | | 20,477 |
| 4811 | Interest - Fixed Deposit Int. Tower Repertory | N 2 | | 11,960 |
| 4812 | Interest - Distress Loan | N 2 | | 304,201 |
| 4816 | Interest - Book Loan | N 2 | | 4,654 |
| 4910 | Donation | N 2 | | 500 |
| 1101 | Salaries & Wages | N 3 | 36,714,785 | |
| 1101 A | Other Allowance | N 3 | 4,381,851 | |
| 1102 | Over Time | N 3 | 2,246,678 | |
| 1104 | E.P.F - 15% | N 3 | 5,620,779 | |
| 1105 | E.T.F - 3% | N 3 | 1,124,156 | |
| 1106 | Gratuity | N 3 | 1,495,155 | |
| 1108 | Board Member Fees | N 3 | 247,650 | |
| 1109 | Staff Training & Scholarships | N 3 | 190,384 | |
| 1111 | Acting Allowance | N 3 | 495,888 | |
| 1112 | Fuel Allowance | N 3 | 1,063,002 | |
| 1115 | Holiday Payment | N 3 | 304,071 | |
| 1116 | Vehicle Allowance | N 3 | 675,000 | |
| 1201 | Travelling subsistence & Bata | N 3 | 172,730 | |
| 1301 | Printing & Stationary | N 3 | 1,807,488 | |
| 1302 | Fuel & Lubricant | N 3 | 1,502,011 | |
| 1302 | Fuel for Generator | N 3 | 330,669 | |
| 1305 | Other Expenses | N 3 | 187,585 | |
| 1306 | Staff Welfare & Other Entertainment | N 3 | 571,350 | |
| 1307 | Staff Welfare - Health Insurance | N 3 | 1,789,125 | |
| 1308 | News Papers | N 3 | 51,750 | |
| 1401 | Maintenance Vehicle | N 3 | 2,208,453 | |
| 1402 | Maintenance Plant & Machinery | N 3 | 1,859,924 | |
| 1403 | Maintenance Building | N 3 | 1,275,903 | |
| 1403 -1 | Maintenance Cleaning | N 3 | 2,023,178 | |
| 1404 | Maintenance Furniture & Fitting | N 3 | 179,842 | |
| 1406 | Maintenance Computer Equipment | N 3 | 132,005 | |
| 1408 | Maintenance Office Equipment | N 3 | 465,955 | |
| 1409 | Maintenance Audio Visual | N 3 | 56,150 | |
| 1413 | Maintenance Light & Sound | N 3 | 32,336 | |
| 1415 | Maintenance Software System | N 3 | 40,682 | |

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| 1417 | Maintenance Costume | N 3 | 1,687 | |
| 1501 | Transport Charges | N 3 | 10,100 | |
| 1502 | Telephone Charges | N 3 | 492,935 | |
| 1502 | Telephone Charges | N 3 | 278,233 | |
| 1503 | Postage | N 3 | 122,320 | |
| 1504 | Electricity Charges- ELP | N 3 | 45,267 | |
| 1504 A | Electricity - TH - 0270000593 | N 3 | 1,935,033 | |
| 1504 B | Electricity - ELP - 0270000594 | N 3 | 2,563,725 | |
| 1504 C | Electricity - RDMC - 0603342905 | N 3 | 155,976 | |
| 1504 D | Electricity - RDMC - 0603342806 | N 3 | 7,465 | |
| 1508 | Security charges | N 3 | 4,011,507 | |
| 1509 | Lease Rent - R.D.M.C | N 3 | 12 | |
| 1510 | Advertisement | N 3 | 626,643 | |
| 1511 | Audit Fees | N 3 | 500,000 | |
| 1512 | ITI Membership Fee | N 3 | 219,374 | |
| 1513 | Insurance - Building | N 3 | 654,233 | |
| 1513 | Insurance - Other Workman accident | N 3 | 2,033 | |
| 1513 | Insurance - Vehide | N 3 | 218,855 | |
| 1513 | Insurance - Money in Transit | N 3 | 5,077 | |
| 1523 | Consultancy Fee | N 3 | 25,000 | |
| 1603 | Bank Charges | N 5 | 45,200 | |
| 1606 | Depreciation | N 3 | 93,695,383 | |
| 1608 | Donation / Free of charge | N 3 | 16,888 | |
| 1616 | Tower Hall Web Site | N 3 | 38,750 | |
| 3060 | Commoration Programme - Mr. John De Silva | N 4 | 127,665 | |
| 3060 | Commoration Programme - Late Rukmani Devi | N 4 | 79,031 | |
| 3220 | Artistes Pension- PWF | N 4 | 7,402,500 | |
| 3221 | Artistes Medical - PWF | N 4 | 3,000 | |
| 3222 | Artistes Funeral Expenses - PWF | N 4 | 30,000 | |
| 3223 | Postage - PWF | N 4 | 8,869 | |
| 3224 | Bank Charges PWF | N 5 | 14,635 | |
| 3241 | Artistes Funeral Expenses - T.H.T. | N 4 | 16,114 | |
| 3260 | Old Artistes Pension- T.H.T | N 4 | 4,192,500 | |
| 3261 | Old Artistes Medical -T.H.T | N 4 | 84,000 | |
| 3280 | Hampers to Old Artistes | N 4 | 327,010 | |
| 3290 | Primary expenses Artistes Insurance Scheme | N 4 | 111,195 | |
| 3291 | Artistes Eye Clinic | N 4 | 4,900 | |
| 3360 | Drama School - HO | N 4 | 74,738 | |
| 3360 A | Drama School - Sarasavipaya | N 4 | 765,837 | |
| 3360 C | Drama School - 2019/20 | N 4 | 507,382 | |
| 3360 C | Drama School - 2019/20 - Diploma Convercation | N 4 | 76,928 | |
| 3360 C | Drama School - 2019/20 - Income | N 2 | | 379,000 |
| 3360 D | Drama School - 2020/21 | N 4 | 742,213 | |
| 3360 D | Drama School - 2020/21 - Income | N 2 | | 1,564,000 |
| 3360 F | Drama School - 2021/22 | N 4 | 872,442 | |
| 3360 F | Drama School - 2021/22 - Income | N 2 | | 3,319,625 |
| 3360 G | Drama School - 2018/19 | N 4 | 27,000 | |
| 3360 G | Diploma Convercation - 2014/15, 15/16, 16/17, 17/18 & 18/19 | N 4 | 133,201 | |
| 3360 G | Drama School - 2018/19 Income | N 2 | | 22,000 |
| 3360 G | Drama School - Nattaya Rangakala Work shop - Meegoda | N 4 | 506,589 | |
| 3380 | Tamil Lanuage Drama School - 2022/23 | N 4 | 2,317,214 | |
| 3380 | Tamil Lanuage Drama School - 2022/23 - Income | N 2 | | 4,030,800 |

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| 3380 | Tamil Lanuage Drama School - 2023/24 - Income | N 2 | | 32,000 |
| 3420 | Bathkanda Exam | N 4, N 2 | 472,644 | 506,450 |
| 3580 | Inter School Drama Competition - 2022 | N 4 | 117,205 | |
| 3582 | Old Noorthi Nagama & Gramophone Gee performance | N 4 | 59,662 | |
| 3651 | World theatre day | N 4 | 78,480 | |
| 3699 | Ceremony of Nadagam Noorthi | N 4, N 2 | 234,440 | 135,000 |
| 3700 | Tower Prabashwara | N 4, N 2 | 620,628 | 66,500 |
| 3702 | Primery expences - Tower Drama Festival | N 4 | 160,110 | |
| 3705 | Music & Dancing Diploma Course - Matara - (Sinhala & Tamil) | N 4 | 28,115 | |
| 3710 | Primery expences - NVQ Short Courses | N 4 | 1,500 | |
| | | | 2,388,933,232 | 2,388,933,232 |

Gratitude

We; the Tower Hall Theatre Foundation, are grateful for the excellent contribution of the Chairman of Tower Hall Theatre Foundation and the Hon. Prime Minister and the Board of Trustees who took initiatives to make policy decisions and provide guidance towards such progress amidst various challenges in the year 2022. At the same time, I take this opportunity to convey my heartfelt thanks to the Hon. State Minister of National Heritage, Performing Arts and Rural Arts Promotion, Mr. Vidura Wickramanayaka, for his constant leadership and advice to achieve all these successes, the Secretary to the Ministry of Buddhasasana, Religious and Cultural Affairs; Mr. Somarathna Vidanapathirana, Additional Secretary (Development); Mrs. K.A.D.R.Nishanthi Jayasinghe and the Additional Secretary (Administration) Mr. S.G. Palliyaguruge for their constant support and encouragement. Moreover, I take this opportunity to express my special thanks to the artists, all the staff of the State Ministry of National Heritage, Performing Arts and Rural Arts Promotion, and the entire staff including the staff officers of the Tower Hall Theatre Foundation who have supported in varied means to succeed all these endeavours.

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

