2018
Annual Report

Ranaviru Seva Authority
State Ministry of Defense

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Ranaviru Seva Authority

A deep study of ancient civilizations reveals that humans have gradually brought security service to a professional level, using full time security personnel throughout economic achievements in the human civilization. Accordingly, the security services have organized themselves and reached to a level which uses developed and improved weapons, devices ad war strategies. Civilized nations have always been respected and kept the security and defense services on higher levels to honour those who are dedicated to secure others without limiting to the salary they receive.

Powerful nations have used terrorism, civil struggles and guerrilla strategies to achieve their geo-political targets. It has paved way for the humans to fight against humans.

Sri Lanka too had to face a civil war for nearly three decades which was centered around eastern and northern areas of the country.

Members of the security forces have dedicated their lives and limbs to protect the state and the citizens going an extra mile of their duties.

Close relatives of the war heroes who sacrificed their lives and limbs at the war and also the disabled war heroes were at the verge of psychological, social and economic breakdown.

The government has taken actions to prevent this situation from the very beginning of the war by providing them salaries and other allowances. With the establishment of Ranaviru Seva Authority by the Act No 54 of 1999, the requirement of a civil organization for more than two decades to carry out psycho social rehabilitation was fulfilled. At present, Ranaviru Seva Authority has become one of the main statutory institution which carries out community rehabilitation activities.

Our Vision...

Extending the gratitude of the nation towards the war heroes

Our Mission...

Ensuring the mental and social stability of the disabled war heroes and the family members of the war heroes who have sacrificed their lives in order to safeguard the unity of Sri Lanka and to work towards mentally strengthening the war heroes who are currently in service and their family members.

Role of Ranaviru Seva Authority

(a) Making arrangements for after care and rehabilitation of the members of the Armed Forces and Police who have become disabled at the operations.

(b) (i) Providing houses and assistance to the members of the Three Armed Forces and Police who have become disabled in action and

(ii) Dependents of the members of the Three Armed Forces and Police who have died or who have been missing in action

Provision of Houses and Assistance for Housing

(c) (i) Providing medical facilities and assistance fot the members of the Armed Forces and Police who have become disabled in action and

(ii) Dependents of the members of the Three Armed Forces and Police who have died or who have been missing in action

Provision of Medical Facilities and Assistance

(d) (i) Providing scholarships and other assistance with a view to pave way for education to the members of the Armed Forces and Police who have become disabled in action and

(ii) Dependents of the members of the Armed Forces and Police who have died or have been missing action

Providing them the opportunity to enter into education and higher education by supporting them with scholarships and other such aid ;

(e) (i) Providing assistance to engage in productive employment for the dependents of the members in Armed Forces and Police who have become disabled in action and

(ii) The members of the Armed Forces and Police who have died or missing in action

(f) Establishment of technical, agricultural or commercial enterprises with the aim of enabling the members of the Armed Forces and Police who have become disabled in action to engage in employment ; and

(g) Taking all necessary action to ensure the proper functioning of the Authority

Message of the Chairman of Ranaviru Seva Authority...

Ranaviru Seva Authority has been assigned to carry out welfare activities and aftercare of the war heroes, who have become disabled due to the war, and the close relatives of the demised war heroes, by the Act No 54 of 1999.

During the year 2018, actions were taken to provide high quality service to the war hero community and relevant plans were successfully implemented.

Especially, we were able to take care of the war heroes who are disabled with a percentage of 100% and remain at home, with the assistance of the Provincial and District Officers of Ranaviru Seva Authority. The key role of Ranviru Seva Authority as an institution is the aftercare and rehabilitation, education of the children of war heroes, and taking actions to uplift the living standards of the war hero community focusing on the households headed by women. Within the year 2018 a solid foundation was laid to direct Ranaviru Seva Authority to be able to fulfill the above objectives.

In addition, Ranaviru welfare programmes which are held annually were also carried out in full force. I would like to convey my gratitude towards the Secretary of the State Ministry of Defense and the staff and the staff of Ranaviru Seva Authority who assisted us in making the efforts a success, on behalf of the Board of Management.

J.J.P.S.T Liyanage RSP VSV USP NDC LDMC IG
Major General
Chairman
Ranaviru Seva Authority

Corporate Board of Directors

1. **Mrs. Anoma Fonseka**
   Chairperson, Ranaviru Seva Authority
2. **Mrs. Upulangani Malagamuwa**
   Vice Chairperson, Ranaviru Seva Authority
3. **Miss. I.T. Werasinghe**
   Additional Secretary, State Ministry of Defense
4. **Mrs. Y.P. Sumanawathi**
   Director, Department of National Budget
5. **Major General W.B.D. Pandula Fernando**
   Chief of the Staff, Sri Lanka Army
6. **Rear Admiral Piyal de Silva**
   Chief of the Staff, Sri Lanka Navy
7. **Air Vice Marshall D.L.S. Dias**
   Director- Welfare, Sri Lanka Air Force
8. **Mr. M.D. Rajitha Sri Daminda**
   Deputy Inspector General of Police, Sri Lanka Police
9. **Major General D.M.D. Alwis**
   Member of the Management Committee
10. **Mrs. G.P. Nilmini Perera**
    Member of the Management Committee
11. **Mr. W.P. Nimal Fernando**
    Member of the Management Committee

IMPLEMENTED PROJECTS

- 01 -

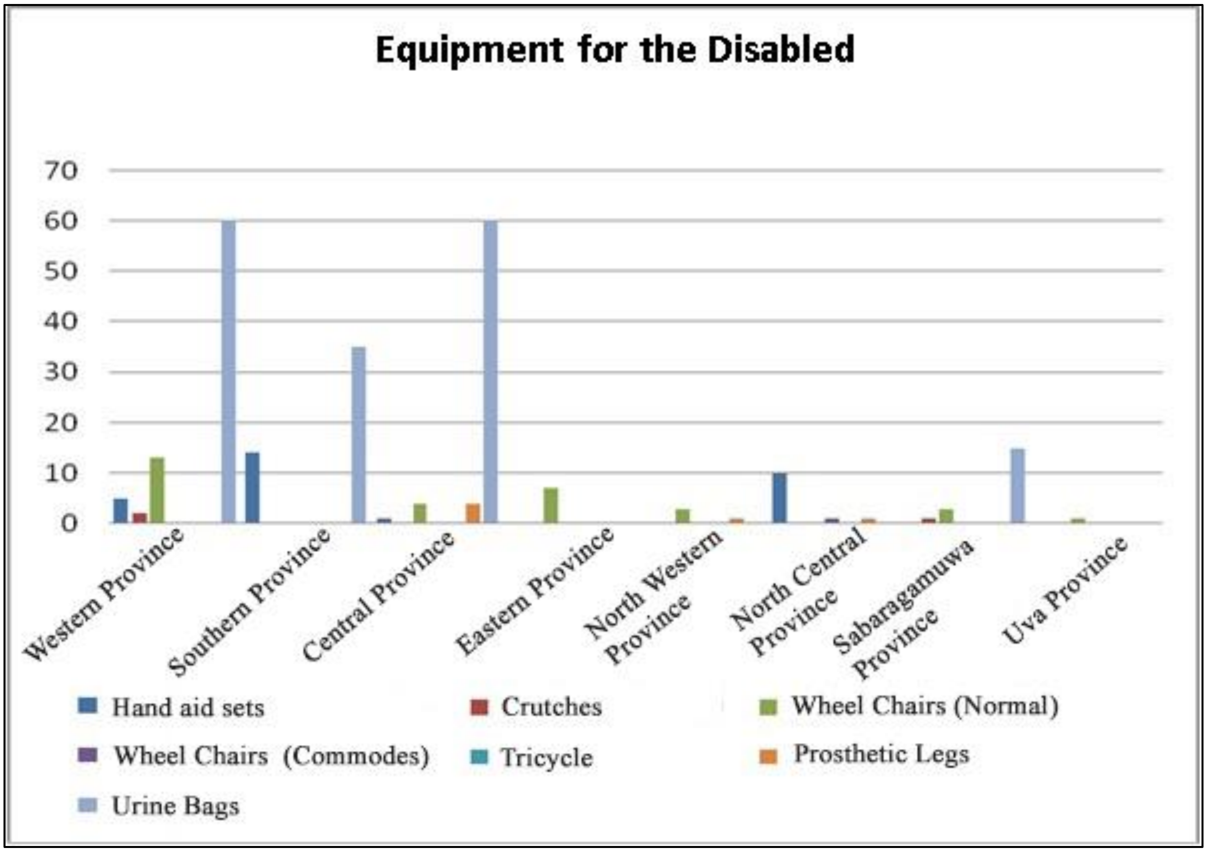
After Care and Rehabilitation of Disabled War heroes

Ranaviru Seva Authority carries out the task of rehabilitation and aftercare of the war heroes who are disabled due to terrorist attacks and sent on retirement on medical grounds. This project is focused on empowering the disabled war heroes physically, psychologically and socially and on uplifting their living standards through various activities.

1.1 Provision of equipment required for the Disabled

Following actions were taken in year 2018 to provide equipment for the disabled war heroes who find it difficult to engage in their day to day activities.

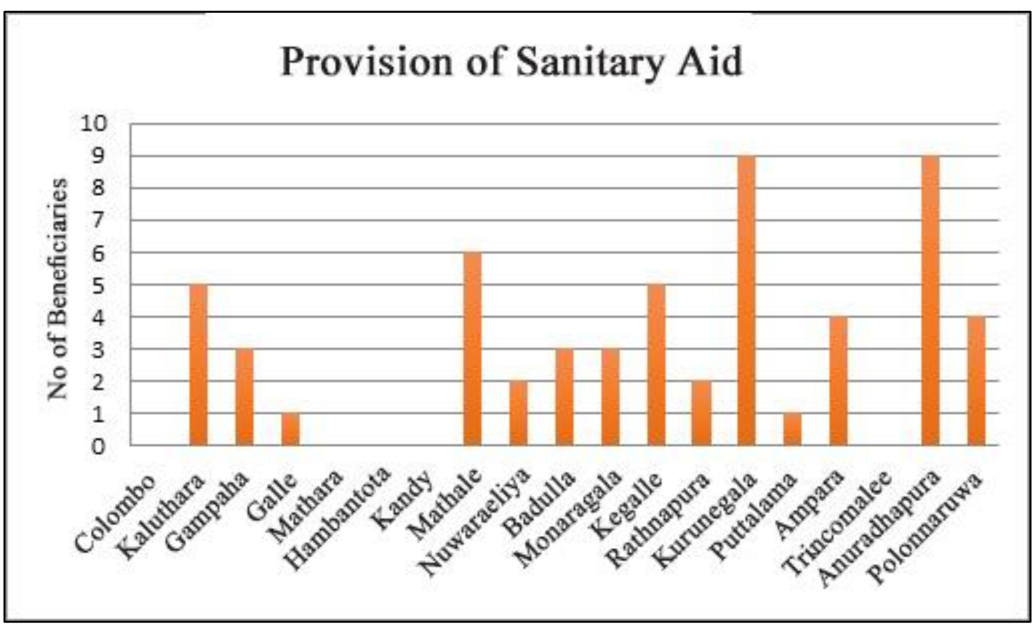
Item	Western Province	Southern Province	Central Province	Eastern Province	North Western Province	North Central Province	Sabaragamuwa Province	Uva Province	**Total**
Walking Aids (Pairs)	05	14	1	-	-	10	-	-	**30**
Crutches (Pairs)	2	-	-	-	-	-	01	-	**03**
Wheel Chairs (General)	13	-	4	7	3	-	3	1	**31**
Wheel Chairs (Commodes)	-	-	-	-	-	01	-	-	**01**
Tricycles	-	-	-	-	-	-	-	-	**-**
Prosthetic Legs **From Ranaviru Seva Authority**	-	-	4	-	1	1	-	-	**6**
Urine Bags	60	35	60				15		**170**


Equipment for the Disabled
70
60
50
40
30
20
10
0
Western Province
Southern Province
Central Province
Eastern Province
North Western Province
North Central Province
Sabaragamuwa Province
Uva Province
Hand aid sets
Crutches
Wheel Chairs (Normal)
Wheel Chairs (Commodes)
Tricycle
Prosthetic Legs
Urine Bags

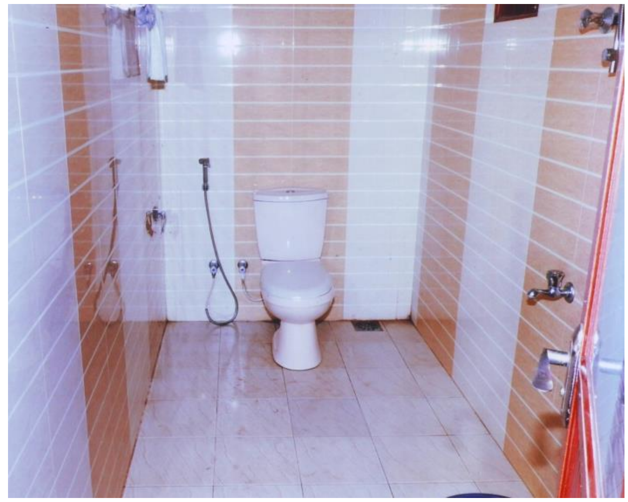
1.2. Development of Sanitary Facilities of the Disabled War Heroes

This project is carried out to provide financial aid to construct hygienic bathrooms for the disabled war heroes in order to maintain a healthy lifestyle for them. The war heroes will be encouraged to use new accessories and equipment suitable for each disability and proper access when building bathrooms. The benefits provided in year 2018 are given below.

District	No of Beneficiaries
Colombo	-
Kalutara	05
Gampaha	03
Galle	01
Matara	-
Hambantota	-
Kandy	-
Matale	06
Nuwaraeliya	02
Badulla	03
Moneragala	03
Kegalle	05
Rathnapura	02
Kurunegala	09
Puttalam	01
Ampara	04
Trincomalee	-
Anuradhapura	09
Polonnaruwa	04



Situation before and after the provision of Sanitary Aid



1.3. Conducting Training Programmes for Disabled War Heroes

War heroes sent on retirement due to disability are now living normal lives in the civil society. They faced terrible warfare and have been wounded. It has caused them to have complex psychological conditions which place their family members in more difficult situation.

As families and as individuals they have been isolated. Therefore, these training workshops are held to enrich them socially and psychologically and to gather them at district or provincial level to work together.

With concurrent to these workshops, their health issues are identified and measurements are taken for prosthetic legs. Programmes conducted in year 2018 are mentioned overleaf.

S/N	Province	District	Date and Venue	Number of Participants
01	Western Province	Colombo	Batangala Youth Training Center 13,14.03.2018	Disabled War Heroes 90
		Gampaha		
02	Central Province	Kandy	Polgolla National Cooperative Development Institution	Disabled War Heroes 90
		Matale	Special Force Camp Premises Naula **27.11.2018**	Disabled War Heroes 109
		Nuwaraeliya	03rd Sinha Regiment Premises - Nuwaraeliya 28.11.2018	Disabled War Heroes 47
03	Eastern Province	Ampara	Konduwatuwana Training School for Martial Arts - Ampara 16, 15.10.2018	Disabled War Heroes 67
		Trincomalee	Sri Bodhipadarama Maha Viharaya - Uppuveli 18.12.2018	Disabled War Heroes 72
		Polonnaruwa	Infantry Training Center, Minneriya - 15,16.08.2018	Disabled War Heroes 34
04	Southern Province	Hambantota	Navy Camp, Tangalle - Malima Reception Hall 05.10.2018	Disabled War Heroes 130

Highlights of the training workshops for disabled war heroes

Taking measurements for

Practical activities of Pulse Therapy

Awareness programme by Orthotic and Prosthetic Officer of Ranaviru Sevana

Practical activities during the lecture on psychology

Awareness programme by Orthotic and Prosthetic Officer of Ranaviru Sevana

Practical activities during the lecture on psychology

Cultural Evening

1.4. Establishing Sports Clubs

Sports can be identified as one of the main effective activities to be used in the rehabilitation of the war victims in the defense sector. Ranaviru Seva Authority has been able to see success in empowering and rehabilitating the war hero community through sports. Para Volleyball team was able to win the championship at the Presidential Gold Cup Para Volleyball tournament in 2018.

After Care and Rehabilitation of Disabled War heroes	Physical		Financial (Rs.Mn)	
	Annual Target	Reaching the target	Annual Allocation	Amount spent
Sanitary Aids- New	57	57	3.45	2.55
Sanitary Aids- Old	30	30		
Provision of equipment required for the Disabled	400	245	1.95	0.87
Training Programmes for Disabled War Heroes	08	08	2.20	1.07
Establishing Sports Clubs	09	05	0.84	0.56

- 02 -

Provision of Houses and Assistance for Housing

Following projects are implemented as mandated by Ranaviru Seva Authority Act to provide houses and assistance for the disabled war heroes and for the families of died war heroes and of those who are missing in action.

2.1. Viru Sumithuru Housing Project
2.2. Granting Housing Loans
2.3. Providing Financial Aid at Emergency Situations
2.4. Granting Lands

2.1. Viru Sumithuru Housing Project

"Viru Sumithuru "Housing Project, jointly implemented by National Housing Development Authority under the Ministry of Building and Constructions and Ranaviru Seva Authority under State Ministry of Defense, is due to be carried out from 2017 to 2020.

This project aims to fulfill the housing requirement of the war heroes who became disabled by terrorist attacks at the battle field and of the immediate family members of the war heroes who sacrificed their lives for the country.

It has been planned to complete 3650 houses under Viru Sumithuru Housing Project within the period of 04 years and the total cost of the project is Rs. Mn. 3192. This amount is granted by the General Treasury to Housing Development Authority and Ranaviru Seva Authority selects the eligible beneficiaries and direct them to Housing Development Authority.

- Further, interviews were held to select qualified beneficiaries at Ranaviru Seva Authority. The interview panel was comprised of the officers of the National Housing Development Authority, officers of Ranaviru Seva Authority, members of Tri Armed Forces and Plice.

- Following are the data of the selections made by the project.

District	Complete houses selected for 2018					Complete houses to which the cheques are issued for 2018				
	Army	Navy	Air Force	Police	Total	Army	Navy	Air Force	Police	Total
Anuradhapura	4	-	-	-	4	3	-	-	-	3
Polonnaruwa	2	-	-	-	2	2	-	-	-	2
Colombo	6	-	-	2	8	2	-	-	-	2
Gampaha	6	-	2	-	8	-	-	-	-	0
Kalutara	8	-	-	-	8	2	-	-	-	2
Galle	1	-	-	-	1	-	-	-	-	0
Matara	1	-	-	1	2	1	-	-	1	2
Hambantota	7	-	-	-	7	7	-	-	-	7
Kegalle	4	-	-	-	4	2	-	-	-	2
Rathnapura	2	-	-	-	1	1	-	-	-	1
Kandy	6	2	-	2	10	2	-	-	-	2
Matale	7	1	-	1	9	2	1	-	-	3
Nuwaraeliya	-	-	-	-	0	-	-	-	-	0
Kurunegala	9	-	-	1	10	7	-	-	1	8
Puttalam	3	-	-	1	4	-	-	-	-	0
Badulla	11	-	-	-	11	1	-	-	-	1
Moneragala	3	-	-	-	3	1	-	-	-	1
Trincomalee	4	1	-	2	7	1	1	-	-	2
Ampara	6	-	-	-	6	1	-	-	-	1
Batticoala	-	-	-	-	0	-	-	-	-	0
Vavuniya	-	-	-	-	0	-	-	-	-	0
Total	90	4	2	10	106	34	2	0	2	38

District	Semi houses selected for 2018					Semi houses to which the cheques are issued for 2018				
	Army	Navy	Air Force	Police	Total	Army	Navy	Air Force	Police	Total
Anuradhapura	91	4	6	5	106	57	1	3	3	64
Polonnaruwa	33	3	1	2	39	13	-	-	-	13
Colombo	41	-	2	2	45	7	-	-	-	7
Gampaha	57	5	10	13	85	5	-	-	-	5
Kalutara	19	2	3	-	24	3	3	-	-	6
Galle	49	2	-	4	55	-	-	-	-	0
Matara	40	-	2	5	47	-	-	-	-	0
Hambantota	80	3	-	9	92	77	3	-	10	90

Kegalle	75	3	1	4	83	18	-	-	1	19
Rathnapura	33	-	-	2	35	1	-	-	-	1
Kandy	45	3	2	7	57	24	1	-	1	26
Matale	55	-	1	7	63	6	-	-	3	9
Nuwaraeliya	6	-	1	1	8	-	-	-	-	0
Kurunegala	148	2	1	14	165	98	2	-	8	108
Puttalam	19	1	3	2	25	-	-	-	-	0
Badulla	64	-	4	2	70	1	-	-	-	1
Moneragala	35	-	-	1	36	23	-	-	-	23
Trincomalee	33	-	-	8	41	-	-	-	-	0
Ampara	65	-	-	13	78	38	-	-	11	49
Batticoala	-	-	-	-	0	-	-	-	-	0
Vavuniya	-	-	-	-	0	-	-	-	-	0
Total	988	28	37	101	1154	368	10	3	37	418

2.2. Granting Housing Loans

Loans are provided by Ranaviru Seva Authority with the aim of making the dream of building a house of the war heroes families a reality. Families of war heroes of Tri Forces, Sri Lanka Police and Civil Security Force who retired on being disabled and sacrificed their lives and limbs in the battle field are the parties who could obtain this benefit.

An amount of Rs.300,000 is given under this scheme. The loan is released in two installments to be recovered within 04 years on a 5% service charge.

In year 2018, 79 persons have been granted new housing loans while 12 persons were given second installment of the housing loan.

<u>Photographs realted to Housing Loan Programme taken recently</u>

2.3. Financial Aid during Disasters

An amount of Rs.25,000.00 is given under this programme for the purpose of providing relief to the families of disabled war heroes who are in the service or members of Ranaviru Sansada, in emergency disasters such as land sliding, tornadoes, flooding, etc.

10 beneficiaries have been provided with this aid in year 2018.

2.4. Granting Lands

The most complex and significant role of the Ranaviru Sewa Authority is to provide a suitable land to construct a house for war heroes and thier families, when accomplishing the actions for war heroes and their families. But most of the time, though housing aids and financial assistants are provided for a suitable residence through concessionary based loans, the war hero and their families facing difficulty since they do not own a land to construct the house.

As a solution to this problem, the land project directly provides plots of lands or indirectly provides necassary assistance to purchase lands. Accordingly, the progress of the land project in year 2018 can be shown as follows.

Granting Plots of Lands in year 2018

Activity	Number
Granting lands belonging to Divisional Secretariats	28
Granting lands in Ranaviru villages	03
Conducting Land Kachcheri	03
Submitting recommendations for the letters sent by Divisional Secretariats relevant to deeds/licenses for lands where unauthorized settlers reside and to the requests of the war heroes.	211
Submitting lists of names for identified lands (to Housing Development Authority, Mahaweli Authority etc)	235

Vote - Administrative Expenses year 2018

Description	Amount (Rs.)
Participating at the meetings held in relevant Divisional Secretariats with regard to lands granted to war heroes - for observation	4825.00
Total expenditure for the erecting of barbed wire fence at the land in Malabe	10,640.00
Total	15465.00

- 03 -

Provision of Medical Facilities and Assistance

War heroes and families of war heroes Tri Forces, Sri Lanka Police and Civil Security Force who retired on being disabled and sacrificed their lives and limbs in the battle field are benefited under this programme. Accordingly, following projects and programmes are undertaken by Ranaviru Seva Authority.

3.1. Providing Medical Aid

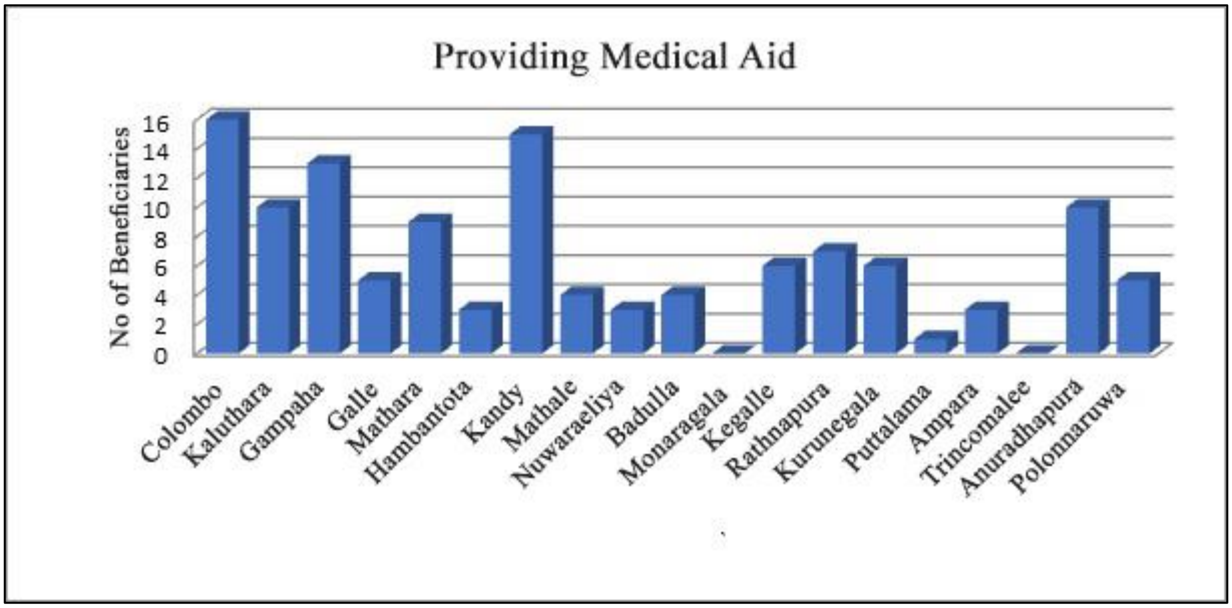
This programme is implemented with the aim of providing assistance in medical treatments of the war heroes who were disabled and retired and the families of the war heroes who sacrificed their lives.

Providing aid for emergency surgeries, assisting in medical tests and providing medical equipment required to overcome health issues, providing assistance for the applicants with financial difficulties to obtain medical care are some of such activities.

Accordingly, the benefits granted in year 2018

Provision of Benefits

District	No of Beneficiaries
Colombo	16
Kalutara	10
Gampaha	13
Galle	05
Matara	09
Hambantota	03
Kandy	15
Matale	04
Nuwaraeliya	03
Badulla	04
Moneragala	0
Kegalle	06
Rathnapura	07
Kurunegala	06
Puttalam	01
Ampara	03
Trincomalee	0
Anuradhapura	10
Polonnaruwa	05


Providing Medical Aid
No of Beneficiaries
16
14
12
10
8
6
4
2
0
Colombo
Kaluthara
Gampaha
Galle
Mathara
Hambantota
Kandy
Mathale
Nuwaraeliya
Badulla
Monaragala
Kegalle
Rathnapura
Kurunegala
Puttalama
Ampara
Trincomalee
Anuradhapura
Polonnaruwa

- 04 -

Provision of opportunities to access to education and higher education

Ranaviru Seva Authority awards scholarships to provide opportunities to access education and higher education as mandatedby Ranaviru Seva Act. The Scholarships are as follows

4.1. Ranaviru Du Daru Savings Investment Scholarship Scheme
4.2. G.C. (A/L) Scholarship Scheme
4.3. Higher Education Scholarship Scheme
4.4. Foster Parent Scholarship
4.5. Skills Promotion Aid
4.6. Skill Development Loans

4.1. Ranaviru Du Daru Savings Investment Scholarship Scheme

This programme was commenced in year 2005 and the children of disabled, retired and demised war heroes who are in Grade 6 to G.C.E. O/L classes include to this programme which is implemented with the cooperation of National Savings Bank. This scholarship is awarded as a saving of Rs.12,000 which can be used for G.C.E. O/L and G.C.E. A/L education.

259 new scholarships have been granted under Ranaviru Du Daru Savings Investment Scholarship in year 2018. Further 1037 previous scholarships were continued.

4.2. Scholarship Scheme for G.C.E. A/L

This programme is for the children studying in G.C.E. O/L classes and for those who are not a recipient of the Ranaviru Dudaru Savings Investment Scheme. They are granted the scholarship when they are in G.C.E. O/L class or when entering to G.C.E. A/L class after passing O/L examination for maximum of two years as Rs.500 per month.
The beneficiaries of this scholarship scheme are children of war heroes who retired on being disabled and sacrificed their lives and limbs in the battle field and in year 2018 286 children were granted scholarships. Cash has been credited to 692 previous accounts.

4.3. Higher Education Scholarship Scheme

This scholarship scheme is granted for the children who pass G.C.E. A/L and enter into universities, colleges of education and other educational institutes for a maximum period of 4 years in 40 installments of Rs.2000/- monthly.

In year 2018, new scholarships have been granted to 100 children who are pursuing higher studies. Cash has been credited to 261 previous accounts.

4.4. Foster Parent Scholarship Project

This scholarship is awarded to the children of war heroes who died and disabled due to other reasons, children with special needs of all war heroes and the children of the war heroes who suffer from long lasting illnesses, to continue their studies without interruption.

Accordingly, this scholarship is provided to these children until they sit for G.C.E. Advanced Level by the Authority with the financial contribution of the authority as well as of other donors.

At first, Rs.500/- is given from the funds of the Authority and later actions are taken to collect funds from those who wish to support the education of these children as foster parents. Accordingly, 658 foster parent scholarships have been granted.

4.5. Skills Promotion Aid

Immediate relatives (children/spouse) of the war heroes who sacrificed their lives and limbs at the battle field and if the war hero was unmarried his parents/ unmarried siblings are provided with this aid when they participate at the local and international competitions. In year 2018, 25 such persons received these funds.

4.6. Skills Promotion Loans

A maximum of 05 lakhs is granted to the children of war heroes to take courses in local and foreign higher educational institutions, under a concessionary service charge. Accordingly, one person was benefited in year 2018.

Provision of opportunities to access to education and higher education	**Physical**		**Financial (Rs.Mn)**	
	Annual Target	**Reaching the target**	**Annual Partitionin g**	**Amount spent**
Ranaviru Du Daru Savings Investment Scholarship Scheme - New	**650**	259	17.86	14.74
Ranaviru Du Daru Savings Investment Scholarship Scheme - Old	**1378**	1037		
G.C.E. O/L A/L Scholarships - New	**450**	286		
G.C.E. O/L A/L Scholarships - Old	**680**	692		
Scholarships for the Children in Universities - New	**70**	100		
Scholarships for the Children in Universities - Old	**240**	261		
Foster Parent Scholarships	**800**	658	4.80	5.10
Skills Promotion Aid	**60**	25	3.00	1.18
Skills Promotion Loans	**04**	01	2.00	0.30

- 05 -

Assistance in safeguarding productive employment.

Following projects have been implemented as mandated by Ranaviru Seva Authority Act, to assist the war hero community in ensuring productive employment.

5.1. Granting Self- employment Loans
5.2. Granting Self- employment Aid
5.3. Conducting Entrepreneurial Development Workshops

5.1. Granting Self- employment Loans.

A loan of Rs.200,000.00 is given away to the war hero community under 5% service charge to start self-employments and to improve them.

Accordingly, 15 loans have been granted in year 2018 to start and improve the self employments. 11 installments have been paid.

5.2. Granting Self- employment Aid

Since it is not possible to grant money to the war heroes who are not getting a salary (since they are not able to repay loans), an amount of Rs.50,000.00 to start self-employments and to improve them.

Accordingly, 5 self employment aid have been given in year 2018.

5.3. Conducting Entrepreneurial Development Workshops

Workshops are conducted to provide knowledge, technology and training required to motivate and lead the war heroes to engages in self -employment.

Accordingly, basic training workshop to motivate to grab business opportunities was held in year 2018.

Assistance in safeguarding productive employment.	Physical		Financial (Rs.Mn)	
	Annual Target	Reaching the target	Annual Partitioning	Amount spent
Self- employment Loans	**100**	15	20.00	4.12
Payment of Installments		11		
Self- employment Aid	**50**	05	2.50	0.25
Conducting Entrepreneurial Development Workshops	**45**	01	4.06	0.01

- 06 -

Implementing required and favorable actions to achieve the tasks of the Authority

Following projects and programmes are being implemented to carry out required and favourable actions to achieve the tasks of Ranaviru Seva Authority.

6.1. Ranaviru Mapiya Surekuma Programme
6.2. Ranaviru Mapiya protection benefits
6.3. Making Aware Ranviru Sansada Districts
6.4. War Hero Commemoration Project
6.5. Maintenance and Development of Mayilapitiya War Hero Memorial
6.6. Yakabedda - Ranviru Elders Suraksha Medura and Resource Center
6.7. “Virusara ”Privilege Cards
6.8. “Senhiru Siyapatha ”Project
6.9. Ranaviru Women and Child Development Unit

6.1. Ranaviru Mapiya Surekuma Programme

Parents of the married war heroes who sacrificed their lives and disappeared at the battlefield are paid 25% of the salary of the war hero with effect from 21st November 2007. However, the parents of the war heroes who died before the above period are not paid any allowance and as a step to extending gratitude to those parents, Ranaviru Seva Authority grants financial aids to the parents of war heroes who do not receive pension under Ranairu Mapiya Surekum Programme.

Every parent who are to receive the benefits under this scheme opens bank accounts at National Savings Bank and if both parents are alive, a monthly payment of Rs.1,500.00 to each parent and Rs.3000.00 in total. An amount of Rs.2,250.00 is paid monthly if only one parent is alive.

Ranaviru Sea Authority deposit this amount once in every 06 months and the parents can only obtain the entitled amount per month. These payments are credited to the account of the beneficiary and only relevant beneficiary is able to withdraw money. When the beneficiary passes away, the account is canceled. The pass book and a copy of the death certificate should be sent to the Authority. Then the amount paid to the living person will be increased. 1280 persons have been granted benefits in year 2018.

6.2. Ranviru Mapiya Rakawarana benefits

Ranviru Mapiya Rakawarana unit at Ranviru Seva Authority is engaged in making the payments of Mapiya protection allowance (Rs.750.00) to the parents of the war heroes who have sacrificed their lives and limbs at the battlefield, gone missing and retired on disability The allowances is credited only to the Mapiya Rakawarana accounts at Bank of Ceylon, People's Bank, National Savings Bank and Regional Development Banks.

Even though there are several children of same parents who are war heroes, the mother and the father will only receive Rs.750/- each. If there is one child who is a war hero who sacrificed his life and another still serving, the parents will receive the allowance for the one who died. This allowance is granted only until the parents are alive and this is not transferable. When the parents die, the pass book should be returned to the bank and the death certificate should be handed over to the relevant division of Ranviru Seva Authority.

A certificate certified by the Grama Niladhari should be sent to Ranaviru Seva Authority once in every 06 months to prove that the beneficiary is alive. Accordingly 35,842 beneficiaires were granted the Mapiya RekawaraNa allowance in year 2018.

6.3. Making Aware Ranviru Sansada Districts

War heroes 'Sansanda forum is the official communication network of the Ranaviru Sewa Authority which is utilized for psycho-social development and for commemoration of the meritorious deeds of the war heroes by interconnecting close relatives of war heroes who have sacrificed their lives and close relatives of war heroes who have retired with disability.

A minute has been published for the administration of Ranaviru Sansada. 273 Ranaviru Sansada has been functioning at present and the officers of the Sansada are made aware at district level through Provincial Deputy Directors. Accordingly, 20 awareness programmes were held in year 2018.

6.4. War Hero Commemoration Project

With the intention of performing all deeds which are required and favorable to achieve activities of the authority, up-lifting the honor of the war heroes, functioning to fulfill their day-to-day welfare needs and implementing special projects are anticipated to undertake by this division and following activities are carried out.

- **National War Heroes Day Ceremony**

  National War Heroes Day Ceremony is executed in national and provincial levels since 2001, in order to commemorate the meritorious deeds of the war heroes who have sacrificed their lives to safeguard the unity, the sovereignty of Sri Lanka, and safety of all the people, and to venerating honor of the nation.

  The National War Heroes Day Ceremony was proudly held on 19.05.2018 at the Ranaviru Monument in Battaramulla, in front of the war hero memorial at the War Hero Commemoration Park under the auspices of His Excellency the President and the participation of the officers of the Tri Forces, Police and Civil Security Forces.

- **Provincial War Hero Commemoration Ceremonies**

  Provincial war hero commemoration ceremonies are held with the participation of the relatives of the war heroes, governors of the provinces and the ministers of the provincial councils.

  Accordingly, the venues where the commemoration ceremonies were held in year 2018 are given below.

Province	Venue
Central Province	Mailapitiya War Hero Memorial
North Western Province	War Hero Memorial near Maligapitiya grounds
North Central Province	Near the War Hero Memorial Anuradhapura
Northern Province	Defense Headquarters - Palali
Eastern Province	Near the War Hero Memorial at Trincomalee Fort
Uva Province	Near the War Hero Memorial Badulla
Sabaragamuwa Province	War Hero Memorial at New Town Rathnapura
Southern Province	Near the Police Station Galle

6.5. Maintenance and Development of Mayilapitiya War Hero Memorial

This is the first War Hero Memorial Park built to commemorate war heores of Sri Lanka who sacrificed their lives to liberate the motherland. All the names of the war heroes have been engraved on the stones of the Memorial Park Mailapitiya which is located at an attractive landscape.

The costs for water, electricity and maintenance are borne by Ranaviru Seva Authority with the assistance of Sri Lanka Army.

6.6. Yakabedda - Ranviru Elders Suraksha Medura and Resource Center

Information has been received about the helpless parents of war heroes (married/unmarried) of Tri Armed Forces and the police who have sacrificed their lives in the battle field, and some of the parents have no other look them after since they have lost their only child at the ar. They are in need of social care.

In order to address this problem, a building situated at a land in Yakabedda, Akuressa donated by Kamani Rathnayaka, Mahinda Rathnayaka, Gnananada Rathnayaka and their relatives, is renovated as "Ranaviru Wedihiti Suraksha Medura and Resource Center",

6.7. "Virusara "Privilege Cards

'Virusara "privilege card is a great concept of State Minister of Defense Hon. Ruwan Wijayawardana which was implemented under the blessing of His Excellency the President Maithripala Sirisena to extend the gratitude towards the dedications of the war heroes made by sacrificing their lives and limbs, in Army, Navy, Air Force, Police and Civil Security services. Virusara privilege card is implemented in two stages.

Stage One - For the closest relatives of the war heroes in Tri Armed Forces and the Police, who died or gone missing at the war operations and for the war heroes who bcame disabled due to war.

Stage two - For the war heroes who have served in good conduct in Tri Armed Forces, Department of Police and Civil Security Forces within the period from 1983 to 2009 and retired after 20 years which is the time period of the officers and 22 years which is the time period of other ranks and 15 years which is the time period for female officers.

This project has been in effect since 25th January 2016 with the collaboration of Ranaviru Seva Authority under State Ministry of Defense. More than 68 government and non-government institutions have joined with this project and provide benefits to war hero families. Approximately 120,000 beneficiaries are benefited by this project. The institutions which provide benefits are as follows.

- Banks
- Finance and Leasing
- Insurance
- Communication
- Educational and Vocational Training
- Health
- Transport
- Consumer supply

Accordingly, 41640 privilege cards have been issued as at 31.12.2018

6.8. "Senhiru Siyapatha "Project

Defense forces, other state ministries, departments and institutions have implemented various welfare programmes for war hero families. At present Ranaviru Seva Authority is implementing various programmes annually. However, the real issues of the war hero community and their requirements have not been identified properly. There was a requirement of providing the war hero community an opportunity to present their issues and to mediate in their problems as an institution to come up with solutions. Accordingly, Senhiru Siyapatha programme has been implemented at district level as a mobile service to identify the issues faced by the war hero community.

4 Senhiru Siyapatha programmes were conducted in yeaer 2018.

District	Date and Venue	Number of Participants
Anuradhapura	Headquarters of Gajaba Regiment Saliyapura 21.06.2018	927
Polonnaruwa	Infantry Training Center Minneriya 28.08.2018	753
Moneragala	Wellawaya Army Camp 04.09.2018	810
Rathnapura	Gemnu Watch Kuruwita 09.11.2019	587

6.9. Ranaviru Women and Child Development Unit

Ranaviru Women and Child Development Unit which was established as a new project of Ranaviru Seva Authority, conducted 3 leadership training programmes in year 2018.Actions were taken to improve knowledge, attitudes and leadership skills of the women in order to empower them in their role as household heads. Following are the details of the programmes held in year 2018.

S/N	Workshop	Number of workshops held	Venue
01	Leadership Training Workshop	03	North Western Province Eastern Province Western Province

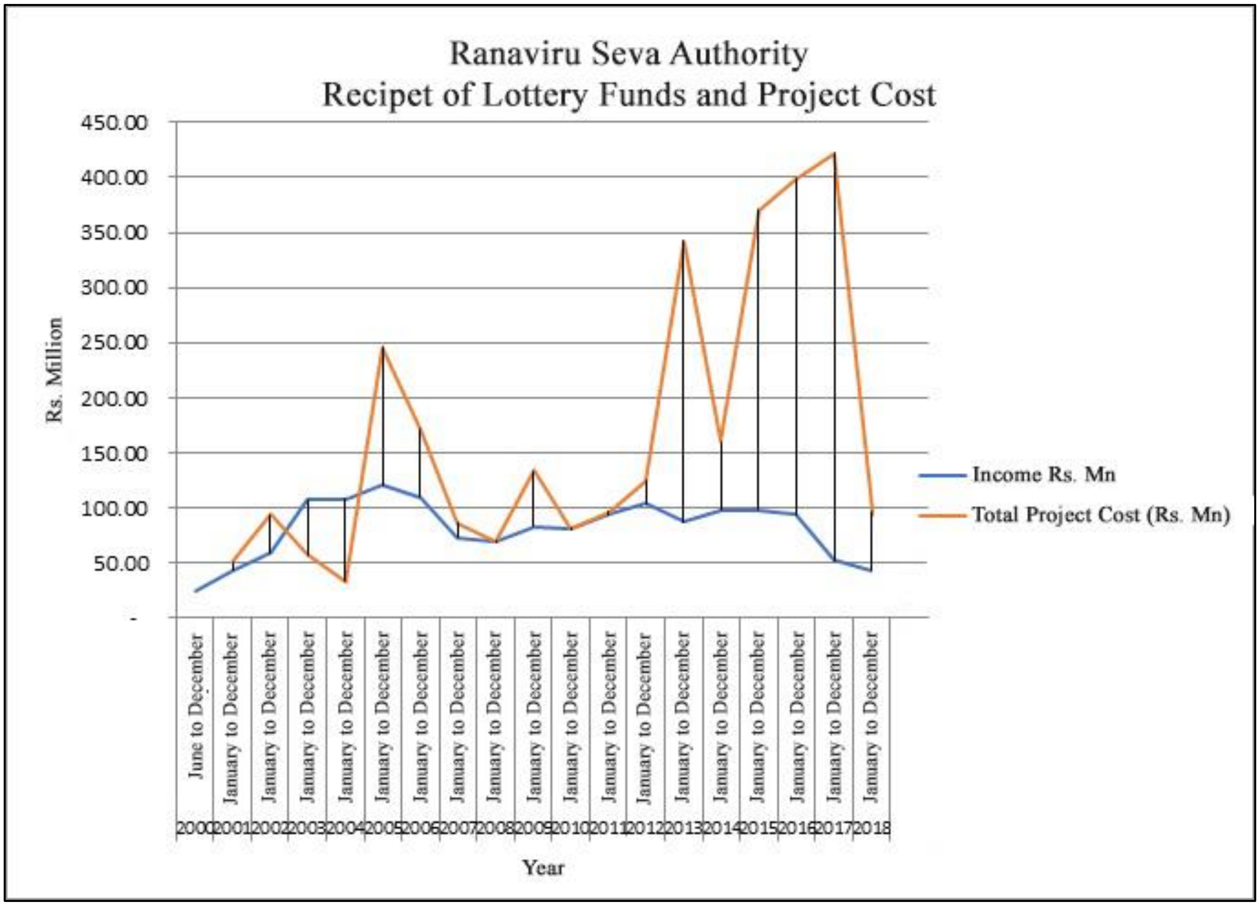
Implementing required and favorable actions to achieve the tasks of the Authority	Physical		Financial (Rs.Mn)	
	Annual Target	Reaching the target	Annual Allocation	Amount spent
Mapiya Rekawarana	37,250	35,842	327.83	318.06
Mapiya Surekuma	1,470	1,280	33.32	31.14
Making Aware the district officers of Ranviru Sansada	20	20	1.00	0.29
Conducting Workshops for Women	50	05	5.79	0.40
War Hero Day	09	09	7.75	7.12
Granting Virusara Privilege Cards		41640	1.00	0.01
Preparation of Yakabedda Elders' Home			1.02	0.56
Maintenance of Mailapitiya War Hero Memorial Park			0.84	0.56
"Senhiru Siyapatha" Project	04	04	4.00	0.52

Issue of obtaining financial provisions when fulfilling the tasks assigned by the Ranaviru Seva Authority Act No 54 of 1999

The main mean of income which fulfilled the financial provisions required for various projects implemented to fulfill the tasks assigned by the Act to take care of the war heroes who are disabled,sacrificed their lives and their close relatives,was the funds received from Lottery Board. At present the Authority has faced a financial crisis due to around 50% reduction of funds received from the Lottery Board in year 2017 and 2018, reduction of donations received from the donors and increase of recurrent expenditure in addition to salaries and allowances of employees.

Reciets from Lottery Board and the expenses borne by the authority annually for development projects from year 2000 to 2018 are given below.

Ranaviru Seva Authority			
Income from Lotteries			
Year	**Period**	**Income (Rs. Mn)**	**Total Cost of the Projects (Rs.Mn)**
2000	June to December	24.06	
2001	January to December	43.42	50.8
2002	January to December	59.36	93.8
2003	January to December	107.06	57
2004	January to December	108.22	33
2005	January to December	120.44	246
2006	January to December	109.61	171
2007	January to December	73.27	86
2008	January to December	69.82	69.17
2009	January to December	83.31	133.85
2010	January to December	80.54	81.41
2011	January to December	93.86	96.31
2012	January to December	103.82	124.71
2013	January to December	87.35	342.52
2014	January to December	98.00	160.71
2015	January to December	97.79	370.88
2016	January to December	93.47	398.40
2017	January to December	52.08	421.92
2018	January to December	43.14	97.53
	Total	1,548.62	3035.01



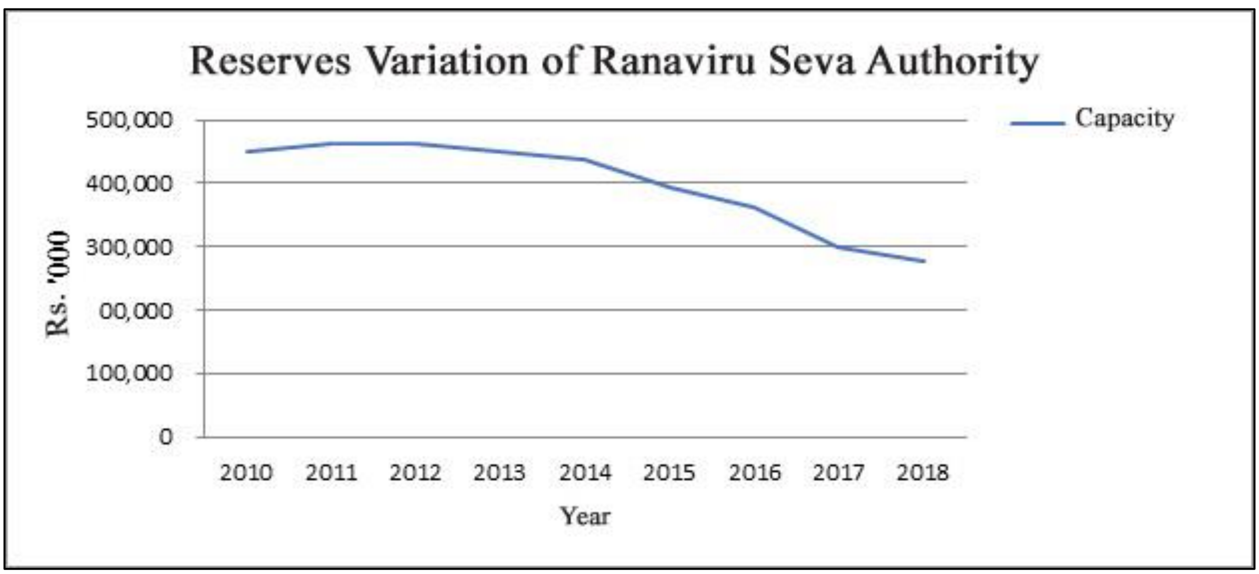
Authority has been able to manage the funds by investing the money received from the Lottery Board from year 2000-2014 in state banks and the relief loan fund of the authority.

However, due to the priority given for welfare grants during year 2015 - 2018 , the cash reserve of Ranaviru Seva Authority has become low. Under the budget approved for year 2019, It has been planned to spend around Rs.36 Mn for welfare programmes.

Variation of the Reserve of Ranaviru Seva Authority from year 2010 to 2018

(Rs. '000)

Year	Income			Expenditure			Excess/ (Deficiency)	Difference in the reserve
	Government Contribution	Income of the Institution	Total	Administration	War Hero Welfare	Total		
2010			-			-	0	450,080
2011	21,761	120,695	142,456	34,733	96,320	131,053	11,403	461,483
2012	35,590	135,564	171,154	44,144	124,715	168,859	2,295	463,778
2013	69,447	121,341	190,788	42,381	160,708	203,089	(12,301)	451,477
2014	251,819	129,199	381,018	51,351	342,521	393,872	(12,854)	438,623
2015	262,355	124,211	386,566	60,310	370,877	431,187	(44,621)	394,002
2016	324,095	120,230	444,325	77,936	398,402	476,338	(32,013)	361,989
2017	380,178	91,464	471,642	111,129	421,926	533,055	(61,413)	300,576
2018	386,763	73,164	459,927	92,562	389,813	482,375	(22,448)	278,128



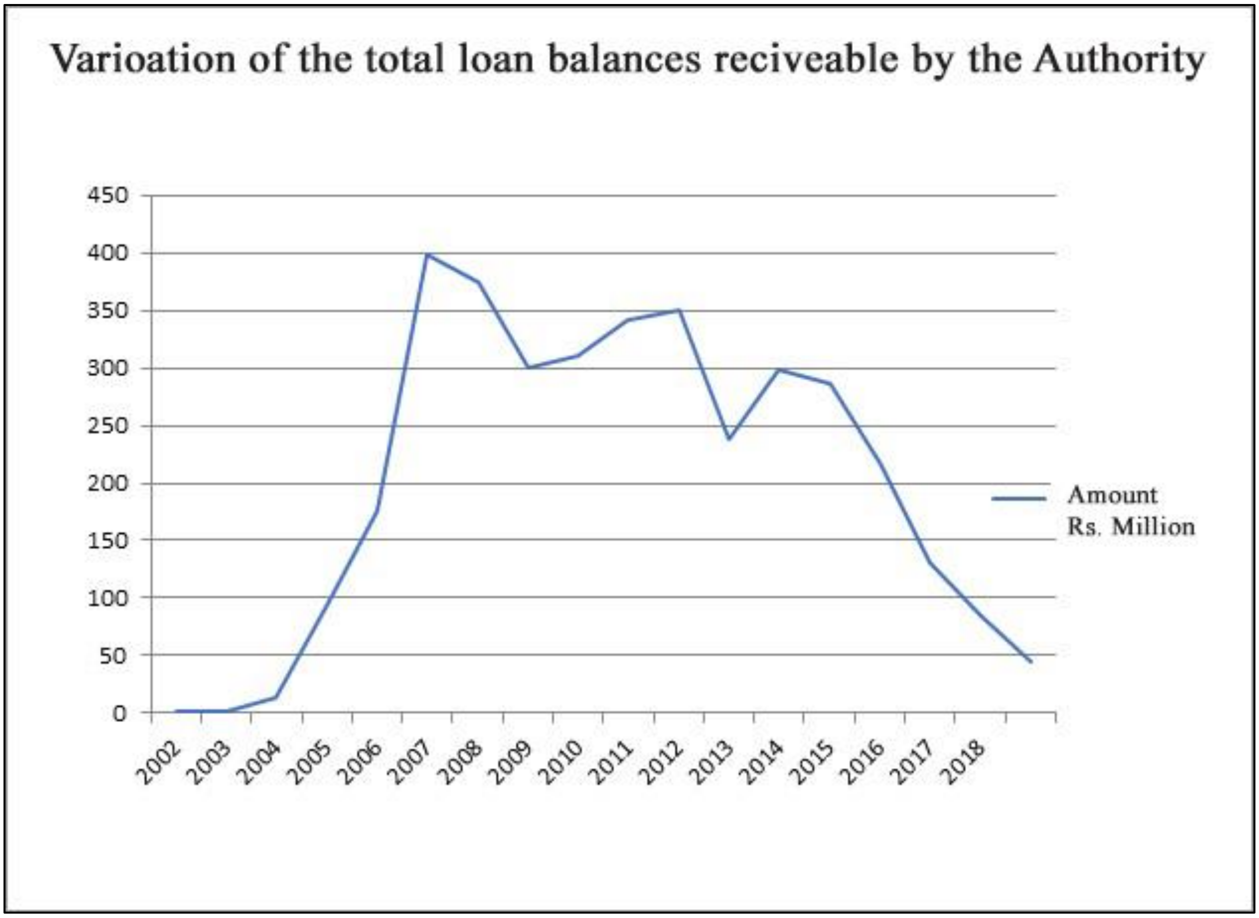
It is expected to earn Rs. 56 Million in year 2019 as Rs.41 Mn from Lottery Board and Rs.15 Mn from other sources. However the actual income to be received by the Authority can be foretasted as Rs. 30 Mn. The deficit of the income therefore should be settled from the reserve and accordingly the cash reserve will further be reduced by 31st December 2019.

Accordingly, in year 2020, Ranviru Seva Authority will have to face a difficulty in obtaining funds for war hero welfare programmes.

The war was ended a decade ago and it has become a complicated task to look after and rehabilitate the war heroes who have become disabled due to war operations.

Prosthetic legs provided for 80% out of 5431 disabled war heroes are 10 or 20 years old. It has been estimated that around Rs.1400 Mn should be spent to provide prosthetic legs to war heroes. In addition, a minimum amount of Rs. 10 Mn is required to provide crutches, wheel chairs, surgical equipment and other equipment annually. Further, with the aging of the war heroes, their physical and psychological issues are getting worse. In order to implement psycho social and health promotion programmes, other welfare activities for the spouses and children of the deceased war heroes, and Mapiya Surekuma allowance for the parents who do not receive salaries, a minimum of Rs. 70 Mn is required annually.

Loan balances against the Relief Loan Fund 2002-2019 (Loans to be recovered by the Authority)	
Year	**Amount (Rs. Mn)**
2002	1.9
2003	2
2004	14
2005	94.66
2006	175.18
2007	398.46
2008	374.18
2009	300
2010	310.88
2011	341.7
2012	349.56
2013	237.15
2014	297.785
2015	286.92
2016	217.56
2017	131
2018	83.65



Provisions required for the Essential Welfare Projects Implemented

S/N	Essential Welfare Projects Implemented	Expected Annual Cost (Rs. Mn)
01	Provision of equipment required for the Disabled War Heroes	10
02	Conducting Health Camps for Disabled War Heroes	2
03	Provision of Medical Aid	5
04	Granting Scholarships	25
05	Mapiya Surekuma	28
	Total	70

In addition, the recurrent expenditure of the authority other than the salaries and allowances, is around Rs. Mn 35. Accordingly, it has become essential to allocate annually an amount of Rs.100 Mn from annual budget. Under the circumstances where required provisions are not made available for welfare programmes, psycho-social and other welfare activities to be conducted for 20353 disabled war heroes, and the families of 29932 war heroes who sacrificed their lives will have to be stopped and that will cause the members of the defense forces and the war hero to lose their trust towards the government.

Projects temporarily stopped due to lack of provisions

War Hero Villages Project

1. Infrastructural Development Programmes
2. Model War Hero Villages Programme
3. Home Gardening Programmes in War Hero Villages
4. Fellowship Promotion Programmes in War Hero Villages

War Hero Commemoration Project

1. Festival to award Uththama Puja Pranama Medals

Health

1. Medical Clinics
2. Eye Clinic
3. Medical Loans
4. Training Programmes on Psychology
5. Health Promotion Workshops

Rehabilitation and Care Programmes

1. Training Programmes for Disabled War Heroes

Ranaviru Community Development Programmes

1. Leadership Training Programmes
2. “Sansada Cluster Programmes ”to promote fellowship
3. among the members of Sansada
4. Inter Sansada Activities
5. Emergency Aid (Financial aid at the time of the death of the war hero or natural disaster)
6. “Sansada Conferences ”held at national level with the participation of the officers in Ranaviru Sansada islandwide.
7. Observation of Physical Progress of the Projects implemented by Ranaviru Seva Authority, and 07 day field observations to identify the requirements of the war hero community and required psychosocial intervention.

Education Project

1. Computer Training Centers
2. Aid for Educational and Vocational Training

3. Cultural Training Centers
4. Foreign scholarships (Education and Sports)

Income Generation Projects to increase the income level of the members of War Hero families and establish employments

1. Self Employment Aid (Subject to a maximum of Rs. 50,000)
2. Self Employment Workshops (Enterprenual knowledge/ technical knowedge)

Housing Loans

1. Housing Aid

Development Programme for Women

Special development programme conducted for women aimed at psycho social, health and economic development of the spouses, mothers and daughters of deceased war heroes

1. Ranaviru Women Development Programmes
2. Conducting outbound workshops for women
3. Economic empowerment
4. Leadership Training Programmes

Report of the Auditor General

Chairman,
Ranaviru Seva Authority.

Report of the Auditor General as per the Section 12 of the National Audit Act No 19 of 2018 on the Financial Statements of Ranaviru Seva Authority for the year ended on 31st December 2018 and other legal and regulatory requirements.

1 Financial Statement

1.1 Opinion

The audit of the financial statements of the Ranaviru Seva Authority for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in National Audit Act No 19 of 2018 and Finance Act No 38 of 1971 which should be read with the Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. My report will be tabled at the Parliament in due course in line with Article 154 (6) of the Contitution.

My Report, except the effect incurred by the matters described in the Part basis for the qualified opinion, envisages my opinion that the financial position as at 31st December, 2018, financial operation for the year ended as at 31st December, 2018 and cash flows reflect a true and fair position in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS).

1.2 Basis for the qualified opinion

A motor vehicle which was accounted on the estimation of Rs. 2,100,000 as at 23rd of December 2016, had been sold on 26th January 2018 for Rs. 1,373,000 and instead of the estimated value of the vehicle, the profit from the disposal of asset has been calculated on the basis of financial cost which is 1,500.000. Therefore, the profit from the disposal of asset has been shown in excess of Rs. 1,661,425 and motor vehicle depreciation has been shown less by Rs. 1,101,425.

I have carried out the audit complying to Sri Lanka Auditing Standards. My responsibility under these Audit Standards has been further described in the part the responsibility of the auditor on auditing Financial Statements in this Report. It is my belief that the audit evidence perceived is sufficient and eligible to provide a basis for my quantified opinion.

1.3 The responsibility of the Management and the parties in control over Financial Statements

It is the responsibility of the Management for preparing and fair presentation of these Financial Statements in accordance with the Sri Lanka Public Sector Accounting Standards and to determine the internal control required for preparing the Financial Statements free of quantitative error statements which might occur due to frauds and defaults.

In preparing the Financial Statements, it is the responsibility of the Management to decide the sustainability of the Authority. And, unless the Management is of the view to liquidate the Institute or to terminate the operations in the absence of any other alternatives, it is also a responsibility of the Management to disclose the matters pertaining to book keeping and the sustainability of the Authority, on sustainability basis.

The parties in control are vested with the responsibility on the Financial Reporting process of the Authority.

In terms of subsection 16(1) of the National Audit Act, No.19 of 2018, the books and reports on income, expenditure, assets and liabilities must be duly maintained enabling to prepare the annual and periodical Financial Statements of the Authority.

1.4 The responsibility of the Auditor on auditing of Financial Statements

It is my target to provide a fair confirmation that the Financial Statements in whole, are free of quantitative erroneous statements which occur due to frauds and defaults, and to issue the auditor's report inclusive of my opinion. Even though fair confirmation amounts to that of high standard, it may not confirm that the same will always expose the quantitative misstatements when carrying out the audit in terms of the Sri Lanka Audit Standards. The quantitative misstatements may occur due to the individual or collective frauds and defaults and it is anticipated that the same may cause effect on the economic decisions taken up by those who make reference of it based on these Financial Statements.

I carried out this audit with professional edict and doubt, in accordance with the Sri Lanka Audit Standards. Further,

- In order to aviod the risks which occur due to frauds and defaults by scheduling appropriate audit criteria as and when required in recognition and valuation of the risks of quantitative erroneous statements which may occur in the Financial Statements due to frauds and defaults, the receipt of sufficient and suitable audit evidence provides a basis for my opinion. The impact of a fraud is more powerful than the same generated out of quantitative erroneous statements. Corrupt association, preparing forged documents, intentional ignorance or avoidance of internal controls cause fraud.

- Even though an understanding on the internal control was perceived to schedule audit criteria as timely required, it is not expected to express a view on the productivity of internal control.

- Assessment of the fairness in the accounting policies and estimates used and the appropriateness of the related revelations by the Management.

- The relevance of the use of the basis of sustainability of the Institute for accounting purposes was decided on the audit evidence obtained as to whether there exists a quantitative inconsistency on the sustainability of the Institute due to incidents and circumstances. In case I assume that there exists a sufficient inconsistency, attention should be paid to the disclosures on same in the Financial Statements, and if such disclosures are insufficient my opinion should be modified. However, the sustainability may terminate on incidents or circumstances in future.\

- The presentation of Financial Statements inclusive of disclosures, structure and content were evaluated and the evaluation to the effect that the transactions and incidents affecting the same in an appropriate and fair manner.

- The parties in control were apprised of the important audit findings, major internal control weaknesses and other matters recognized during my audit.

2. The Report on other legal and regulatory requirements

Special provisions have been incorporated in the National Audit Act, No.19 of 2018 on the following requirements:

- In terms of the requirements provided in section 12(a) the National Audit Act, No.19 of 2018, all information and explanations required for the audit, except the impact caused by the matters described in the part basis for the quantified opinion in my Report, were obtained by me, and in view of my investigation, the Institute had maintained proper financial records.
- In accordance with the requirement provided in section 6(1) (d) (III) of the National Audit Act, No.19 of 2018, the Financial Statements of the Institute are consistent with the preceding year.
- In accordance with the requirement provided in section 6(1) (d) (iv) of the National Audit Act, No.19 of 2018, the recommendations made by me in the previous year except the matters referred to in paragraph (b) of this report, have been incorporated in the Financial Statements so presented.

No matter was encountered to declare the following, based on the action taken and evidence obtained, and within the limitations of quantitative matters.

- As per the requirement in section 12 (d) of the National Audit Act, No.19 of 2018, that any member of the governing body of the Institute has any direct or indirect interest in any contract pertaining to the Institute outside general business circumstances;
- As per the requirement in section 12 (e) of the National Audit Act, No.19 of 2018, that except the following observations, action has been taken not in compliance with any applicable written laws or other general or special orders issued by the governing body of the Institute.

	Reference to the laws and rules/provisions	Description
(a)	F.R. 756	Reports related to Board of Survey for the previous year were submitted on 10th May 2018 and as per the reports there is a deficiency of 170 subjects related to 31 units. Board of Survey had carried out again and as per the reports submitted on 19th October 2018 the deficiency had reduced up to 68 in 18 units. However, no action had been taken with regard to misplaced items as at 31st December 2018.
(b)	Public Finance Circular No 21 dated 24th May 2002	Even though Ranaviru Seva Authority should table the Performance Report at the Parliament within 150 days after the end of the financial year, the Performance Reports for year 2015, 2016, 2017 had not been tabled even as at 31st December 2018.
(c)	As per FR 144, 371	Even though it is a must to settle the advances as soon as the task is finished, advances amounting to Rs. 1,830,450 given to two officers in the authority in year 2014 at 5 occasions were not settled as at 31st December 2018.

- As per the requirement in section 12 (g) of the National Audit Act, No.19 of 2018, that action has been taken not in compliance with the powers, functions and duties of the Authority.

  Under Ranaviru Mapiya Rekawarana allowances scheme implemented by the Authority, only Rs.750.00 can be given to a parent. However, from June 2016 to November 2017 Rs. 5,941,500 had been paid to two account holders by a state bank for a period of 18 months. At the internal investigation held with regard to this matter it was observed that recommendations were made to take legal actions in this regard as a malpractice had occurred.

As per the requirement in section 12 (h) of the National Audit Act, No.19 of 2018, that the resources of the Institute have not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

(a) Capital grant of Rs. 1,500,000 provided by the General Treasury to Ranaviru Seva Authority for the year under review for construction of buildings were not utilized for prescribed work and remained idle.

(b) It was observed that the upper floor of the Head Office building with the extent of 2887 sq.ft with a revaluation of rs.R5,656,250 as at 31st December 2017, had not used from year 2012. 06 computer tables for the value of Rs.42,138/- purchased by the Authority in December 2016 had not used even at 31st December 2018.

(c) Rs. 2,057,442 had been spent for a period of 09 months in the year under review for air conditioners rented on the approval of the management, without taking actions to purchase air conditioners required for the Authority after a proper estimate. Even though equal and fair opportunity should be given to the interested parties as per 1.2.1 9d) of Procurement Guidelines when obtaining a service on rent basis, quotations had been called only from one supplier in relation to this procurement. Therefore, it was observed that fair opportunity had not been given to other competitive suppliers in the market.

W.P.C. Wikcramarathna
Auditor General

Final Statement of Accounts

Ranaviru Seva Authority
Statement of Financial Position as at 31-12-2018

			2018		2017
		Rs. Cts	Rs. Cts	Rs. Cts	Rs. Cts
ASSETS					
CURRENT ASSETS					
Cash and Cash Equivalents	**1**		195,368,953.76		160,099,333.03
Deposits	**2**		335,141.38		587,141.38
Previous Payments	**3**		231,930.29		281,679.25
Loan and Interest Receivables	**4**	83,689,967.50		131,464,784.77	
Less					
Doubtful debt allocations		591,634.24		1,000,536.29	
			83,098,333.26		130,464,248.48
Stationery Stocks	**5**		1,975,657.08		1,194,524.82
Total 01			**281,010,015.77**		**292,626,926.96**
NON-CURRENT ASSETS					
Fixed Deposits	**6**		28,000,000.00		28,000,000.00
Work-in-Progress	**7**				300,000.00
Infrastructure plant and equipment	**8**		17,227,899.52		20,710,076.94
Lands and Buildings	**9**		294,520,491.58		231,713,776.55
Total 02			339,748,391.10		280,723,853.49
Total Assets (03=01+02)			**620,758,406.87**		**573,350,780.45**
Liabilities					
Current Liabilities	**10**		12,143,994.50		15,792,840.24
Total 04			12,143,994.50		15,792,840.24
Non- current Liabilities	**11**		22,715,134.83		19,002,101.37
Total 05			22,715,134.83		19,002,101.37
Total Liabilities (06=04+05)			34,859,129.33		34,794,941.61
Net Assets (03-06)			**585,899,277.54**		**538,555,838.84**

Net Assets/ Equity					
Ranaviru Du Daru Suwasetha Fund			76,710.00		76,710.00
Employee Loan Circular Fund			10,387,500.44		10,005,801.86
Revaluation Reserve			104,707,082.46		104,707,082.46
Accumulated Excess/ (Deficiency)			470,727,984.64		423,766,244.52
Total Net Assets/ Equity (01+02-06)			**585,899,277.54**		**538,555,838.84**

Statement of financial position above should be read with the adjustment of notes and accounting policies mentioned from page No 01 to 31.

The responsibility of presenting these financial statements prepared on the instructions of the Board of Management, was accepted by the Board of Management on 06-02-2019. Chairman of the Authority as the Chief Operating Officer, Chairman and the Deputy Chairperson on behalf of the Board of Management, Assistant Director (Finance) as the Chief Finanacial Officer signed and issued these financial statements.

T.V. Sembukuttiarachchi
Assistant Director (Finance)
Ranaviru Seva Authority

Upulangani Malagamuwa
Deputy Chairperson
Ranaviru Seva Authority

Major General J.J.P.S.T Liyanage (Retired)
RSP VSV USP NDC LDMC IP
Chairman
Ranaviru Seva Authority

Ranaviru Seva Authority
Statement of Financial Performance for the year ended 31.12.2018

	Notes	2018 Rs. Cts	2017 Rs. Cts
Income Government Contribution	**12**	386,762,994.23	380,178,386.14
Revenue from Supiri Wasana Sampatha Lottery		43,136,528.00	52,088,646. 16
Interest Income	**13**	13,299,718.86	7,910,693.25
Interest Income of Employee Loans		381,698.58	286,234.19
Service Charges	**14**	7,631,911.76	11,558,510.46
Income from Ranaviru Flags Sales	**15**	4,500,000.00	5,255,196.27
Donations	**16**	1,619,550.00	2,823,979.69
Income from vehicle sale	**17**	1,893,547.95	1,184,298.63
Retained Profit Account			4,980,632.23
Senhiru Siyapatha Project			4,111,975.00
Registration fee for suppliers and fees for selling tender documents			42,700.00
Doubtful Debt Allocations		408,902.05	
Other Receivables	**18**	291,609.52	1,221,024.42
Total Income(01)		**459,926,660.955**	**471,642,276.44**
Expenditure			
Personal Emoluments	**19**	52,114,140.08	51,767,672.03
Travelling Expenses	**20**	1,286,754.00	1,311,342.34
Supplies	**21**	5,324,329.22	8,477,836.33
Maintenance Expenditure	**22**	3,927,087.52	2,618,422.35
Contractual Services	**23**	19,450,065.52	21,528,786.41
Other recurrent Expenses	**24**	2,011,278.25	10,913,439.79
Project Expenditure	**25**	389,812,548.99	421,925,728.61
Depreciation		7,708,395.77	10,804,439.88
Financial Expenditure	**26**	739,964.58	175,097.02
Revaluation Loss			3,532,189.64
Total Expenditure		**482,374,563.93**	**533,054,954.40**
Accumulated Surplus for the period (Deficiency) (01-02)		(22,447,902.986)	(61,412,677.96)

Ranaviru Seva Authority
Statement of Cash Flow for the year ended 31.12.2018

	Notes	2018 Rs. Cts	2017 Rs. Cts
Cash Flow from Operating Activities			
Excess/ (Deficiency)		(22,447,902.98)	(61,412,677.96)
Adjustments			
Depreciation		**7,708,395.77**	10,6804,439.88
Allocation for Provision of Gratuity		2,391,553.63	1,619,723.02
Interest Income		(13,299,718.86)	(7,910,693.25)
Retained Profit Account		-	(4,980,632.23)
Revaluation Loss (Profit)		3,532,189.64	
Income from vehicle sale		(1,893,547.95)	(1,184,298.63)
Extra-Ordinary Items		5,035,35 7.61	(2,965,826.36)
Surplus / (Deficiency) before changes in Working Capital		**(22,505,862.78)**	**(62,497,775.89)**
(Increase) / Decrease in Stationary Stocks		(781,132.26)	(707 ,266.37)
(Increase)/Decrease of Deposits		252,000.00	(341,500.00)
(Increase) / Decrease in Prepayments		49,748.96	(77,977.15)
Increase / (Decrease) in Payables		(3,648,845.74)	1,634,725.58
Increase / (Decrease) in Receivables		47,365,915.22	65,237,795.49
Payment of Gratuity		(1,197,181.52)	588, 750.43
Increase / (decrease) of Cash Flow generated from Operations		**19,534,641.88**	**23,836,752.09**
Net Cash Flow from Operating Activities		**19,534,641.88**	**23,836,752.09**
Cash Flow from Investment Activities			
Sale/ (purchase) of lands		(10,640.00)	
Sale/ (purchase) of vehicle accessories		1,923,000.00	2,620,600.00
Sale/ (purchase) of machinery accessories		(565, 727.00)	(3,308,600.00)
Sale/ (Purchase) of Furniture		(411,373.00)	(300,792.26)
Work-in-Progress			(300,000.00)
Interest Income		13,299,718.86	7,910,693.25
Net Cash Flow from Investment Activities		**14,234,978.86**	**6,621,900.99**
Cash Flows from Financing Activities			
Major Receivables from Government		1,500,000.00	11,000,000.00
Major Repayments of Government			(8,391.00)
Transfers to other main Government Institutions			(9,991,609.00)
Net Cash Flows from Financing Activities		**1,500,000.00**	**1,000,000.00**
Net Increase / (Decrease) in Cash and Cash Equivalents		**35,269,620.74**	**31,458,653.08**

Cash and Cash Equivalents at the beginning of relevant period		**160,099,333.00**	128,640,679.92
Cash and Cash Equivalents at the end of the relevant period	01	**195,368,953.76**	**160,099,333.00**

Ranaviru Seva Authority

Statement of Total Net Assets / Changes in Equity for the year ended 31.12.2018

Description	Notes	Ranaviru Du Daru Suwasetha Fund	Employee Loan Circular Fund	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total Net Assets/ Equity
			Rs. Cts	Rs. Cts		Rs. Cts
Balance as at 01-01-2017 (01)		105,710.00	9,719,567.67	81,835,290.21	488,388,467.16	580,049,035.04
Adjustments (02)	27	-		2,203,954.34	(1,999,816.26)	204,138.08
Goods Donation (03)	28				299,800.00	299,800.00
Receivable Ranaviru Dudaru Suwasetha Fund (4)						-
Payments of Ranviru Dudaru Suwasetha Fund (05)						
Transfer of Employee Loans to Circular Fund (06)		-	286,234.19		(286,234.19)	-
Land Account (14)				21,000,000.00		
Allocations for Gratuity						
Transferring to Account (18)					(1,223,294.22)	
Allocations for Gratuity						
Transferring to Account (18)					(1,223,294.22)	
Vehicle Account (15)				4,648,470.14		
		(29,000.00)				(29,000.00)
Retained Profit Account (16)		-		(4,980,632.23)		(4,980,632.23)
Total excess/ (deficiency) in the Period (08)		-			(61,412,677.96)	(61,412,677.96)
Total		(29,000.00)	286,234.19	22,871,792.25	(64,622,222.63)	(41,493,196.19)

Excess/(Deficiency) identified for the entire period (09=02+03+04+05 +06+07+08						
Balance as at 01-01-2017 (10=01+09)		76,710.00	10,005,801.86	104,707,082.46	423, 766,244.52	538,555 ,838.84
Adjustments (11)	27				4,814,169.43	4,814,169.43
Land Donation (12)					60,590,000.00	60,590,000.00
Goods Donation (13)	28				44,240.00	44,240.00
Building Donation (14)	76			-	5,563,250.00	5,563,250.00
Vehicle Account (15)				-	83,006.84	83,006.84
Retained Profit Account				-		-
Transfer to Employee Loan Circular Fund (17)			381,698.58		(381,698.58)	-
Allocations for Gratuity Transferring to Account (18)					(1,303,324.58)	(1,303,324.58)
Total excess/ (deficiency) in the Period (19)					(22,447 ,902.98)	(22,447 ,902.98)
Total Excess/(Deficiency) identified for the entire period (20=11+12+13+14 +15+16+17+18+19)		-	381,698.58	-	46,961,740.13	47,343,438.71
Balance as at 10-01-2017 (21=01+20)		76,710.00	10,387,500.44	104,707,082.46	470,727,984.64	585,899,277.54

Ranaviru Seva Authority

Connected to the Notes for Financial Statements

For the year ended on 31.-12.2018

Financial Statements and Accounting Policies for the year 2018

1 Corporate description

1.1 Reporting Accounting Unit and Basis

Ranaviru Seva Authority is a government institution announced by the Gazette notification dated 23rd December 1999 under Ranaviru Seva Act No 54 of 1992 by the Parliament of Democratic Socialist Republic of Sri Lanka. Sub section 3 of Ranaviru Seva Authority No54 of 1999 was revised by Ranaviru Seva Act (revies) No 7 of 2009 and No 20 of 2012 respectively.

1.2 Objective, Role and Nature of the Tasks

The main objective of the Authority is to promotion of welfare of the target group aimed by Ranaviru Seva Authority.

This objective is comprised of the following six components.

I. Provision of Houses and Assistance for Housing
II. Making arrangements for after care and rehabilitation of the members of the Armed Forces and Police who have become disabled at the operations.
III. Providing medical facilities and assistance
IV. Providing opportunities for access to education and higher education.
V. Securing producive employment.
VI. Establishment of technical, agricultural or commercial enterprises with the aim of enabling the members of the Armed Forces and Police who have become disabled in action to engage in employment

1.3) Target Group	**1.5) Number of employees**	**1.6) Date on which the Account Reports should be approved.**
Members of armed forces and Police who have become disabled and the dependents of the members of the armed forces and Police who have sacrificed their lives or gone missing	In accordance with the letter of the Department of Management Services No DMS/C2/2/22 dated 16.10.2012, the total number of employees is 89 (excluding Chairman and Deputy Chairman) and the total number of employees as at 31.12.2018 is 73.	Reports should be approved before the lapse of 60 days of calendar year after the end of the financial year. This financial statement was approved by the Board of Management on .... January 2019.
1.4) Address of the Head office	**Accounting Year**	
Head Office No. 443, Galle Road, Colombo 03	The Accounting Year of the Authority is a calendar year. These financial statements are presented for the period from 01.01.2018 to 31.12.2018.	

Ranaviru Seva Authority
Connected to the Notes for Financial Statements
For the year ended on 31.-12.2018

2) Basis of Preparation and Conformity

2.1) Basis of Preparation

Financial Statements of the Authority have been prepared on historical cost basis conforming to the accounting policies generally accepted, except the following items of the balance sheet.

Item	Basis of Preparation	
Vehicles	Net realized value	
2.2) Statement of Conformity These financial statements are comprised of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flow and Total Net Assets/ Change of Equity Statement. These financial statements have been prepared in conformity to Sri Lanka Accounting Standards introduced in year 2009 and 2012; Procurement Guidelines - 2006 (Goods and Work) and Inland Revenue Act No 24 of 2017. At an instant where a certain transaction is not covered by Sri Lanka Accounting Standards, International Accounting Policies for Public Institutions are used and in case it too doesn't apply,	actions are taken in line with "Sri Lanka Statement of recommended practice for not-for profit organization" introduced by Institute of Chartered Accountants. 2.3 Responsibility for the Financial Statements	The Board of Management of Ranaviru Seva Authority is responsible for the preparation of these financial statements that give a true and fair view in accordance with Para 19 of Sri Lanka Accounting Standards 01. **2.4) Basic and presenting currency** Currency of the Authority is Sri Lanka Rupees and it has been used in the preparation of the Financial Statements.

Ranaviru Seva Authority
Connected to the Notes for Financial Statements
For the year ended on 31.-12.2018

3) Special Accounting Policies

The additional information which is considered by the Board of Management as important in the understanding of the users are highlighted in this section.

Following policies have always been followed in preparation of financial statements. Accounting standards whcih were changed and the special standards which have an impact on the financial position of the Authority are breifely presented in this section.

3.1) Accounting the donations received from the government.

Recurrent Grants

Recurrent grants received from the government are adjusted to the income and expenditure account.

Capital Grants

Capital grants received for the work of authority are accounted in the government contribution (capital) account and capital grants received to transfer to other institutions are accounted in the relevant accounts.

3.2). Assets and the Basis of Valuation of Assets

If the value of the assets purchased from year 2018 are less than Rs. 5000 and the life time is less than one year, they are included as commodities and indicated as an expenditure in this year. If the cost of the asset is more than Rs.5,000 and the productive life time is more than one year it is treated and accounted as a fixed asset.

In order to find the cost of the fixed assets received as donations, market values have been used. In addition, when the values of the new purchases included in the segments of furniture and office equipment, machine, machinery and buildings of which the value could not be found, the estimated values were taken to obtain fair value for historical cost.

Ranaviru Seva Authority
Connected to the Notes for Financial Statements
For the year ended on 31.-12.2018

3.2.1) Tangible Assets and Depreciation

Depreciation has been calculated according to the straight-line method at Cost/Revaluation Value as per following percentages per annum.

Lands	
Buildings and Constructions	5%
Furniture and Equipment	15%
Machineand Machinery	15%
Vehicle	20%

3.3) Inventories

Merchandise Inventory, Stationary and Consumable stock is valued at the cost. The cost is calculated on First in First Out (FIFO) method.

3.4) Debtors and Other Receivables

Debtors and Other Receivables are stated at the estimated value of realization.

Liabilities and Allocations

3.5.1) Current Liabilities

Current Liabilities are payables which need to be paid on the due dates or within one year from the Statement of Financial Position.

The operational cost of Virusara Cards which was introduced by Ministry of Defense is borne by the sponsored funds received from the Three Forces and the Police. The relevant sponsored funds which is left after bearing of relevant expenses is shown under Current Liabilities which will be given back to the Three Forces and the Police according to the proportionate rates that they have sponsored.

Since it is a responsibility of the Authority to construct houses for the relevant beneficiaries from the funds donated by various parties for Virusara Housing Scheme which was designed to build houses for the war heroes, these amounts have been accounted under current liabilities.

Ranaviru Seva Authority
Connected to the Notes for Financial Statements
For the year ended on 31.-12.2018

3.5.2) Allocation

The accounting principal of calculating provision of Gratuity is to allocate provision by counting the years from the date of each employee's appointment.

The accounting principal of allocation for Doubtful Debts is to allocate 1% provision from Debtors as at the date of the Statement of Financial Position. (Over allocation for Doubtful Debts is to be set off from Bad Debts in the Statement of Profit and Loss)

3.5.3) Contingent Liabilities

External parties have filed cases against the Authority as at 31st December, 2018

Case No	**Prosecution**	**Matter**
SCFR/24/2008	K.A. Seelawathi	A case is filed in Supreme Court against violation of a fundamental right
SCFR/41/2016	A case has been filed by 7 officers in the Authority	against violation of a fundamental right

An allocation is not made for above cases due to the failure in concluding it as a contingent liability because of the cases were being heard at the relevant courts as at the date of the Statement of Financial Position.

3.6) Income and Expenditure

Income and Expenditure is accounted on accumulated basis.

Income description	Basis
Income from Sale of Ranaviru Flags	Best Estimate

Ranaviru Seva Authority
Connected to the Notes for Financial Statements
For the year ended on 31.-12.2018

3.6.1 Lottery Income

A percentage from the turnover of National Lotteries Board is credited to Government Consolidated Funds on behalf of Ranaviru Seva Authority by National Lotteries Board is accounted as Lottery Income. The provision which is not released by National Lottery Board to the Authority is accounted as Lottery Income Receivable.

The Capital Expenses borne for project programs by the Authority is allocated 100% and written off under Income and Expenditure Account and maintenance of those are also been done.

3.6.2 Donations

Cash Donations received to Ranaviru Seva Authority from local and foreign donors are given for the education of "Ranaviru" Children. Except for this, the cash donations are used for the special work named by the donors. Except for this, the cash donations are used for the special work named by the donors.

3.6.3 Investments

Interest income generated from the Fixed Deposits of Ranaviru Seva Authority at National Savings Bank and Ban of Ceylon is given for the education of "Ranaviru" Children.

Cash belonging to the current accounts of the Authority is invested in short term deposits of 06 and 03 months and 07 days at Bank of Ceylon.

Amounts allocated to gratuity payments are invested in the treasury bills of Bank of Ceylon.

Insurance claims are shown under the other income in Financial Performance Statement and accounted under relevant repair expenses.

Note 01
Cash and Cash Equivalents

		2018 Rs. Cts	2017 Rs. Cts
Bank Balance	29	36,000.00	13,804,613.04
Balance in the Savings Account	30	3,311,3698. 77	9,698,640.98
Short term Investment	31	192,021,584.99	136,596,079.01
		195,368,953.76	160,099,333.03

Note 02
Deposits

	2018 Rs. Cts	2017 Rs. Cts
General Account	90,000.00	90,000.00
Relief Loan Account	245,141.38	497,141.38
	335,141.38	587 ,141,38

Note 03
Prepayments

	2018 Rs. Cts	2017 Rs. Cts
Postage Relief Loan Account	14,724.00	23,530.00
Insurance Relief Loan Account	83,980.23	140,614.15
Expenses to service Office Equipments Relief Loan Account	131,361.95	110,731.72
Building Rental Account Relief Loan Account	-	6,803.38
Printing and Advertising Expenses Relief Loan Account	1,864.11	
	231,930.29	281,679.25

Note 04
Loan and Interest Receivables

		2018 Rs. Cts	2017 Rs. Cts
04-1	**Treasury Bills Interest Receivables**		
	General Account	48,485.63	18,368.03
04-2	**Investment Interest Receivables**		
	Fixed Deposit Interest Receivables		
	Relief Loan Account - Certificate No 837749	161,839.45	179,917.81
	Relief Loan Account - Certificate No 438115	139,269.41	146,232.84
	Bank of Ceylon No 1296386	898,630.13	
	Bank of Ceylon No 1296385	368,219.17	
	Bank of Ceylon No 82763405	49,143.84	
	Fixed Deposit at Bank of Ceylon No 83287576	21,095.89	
	Fixed Deposit at Bank of Ceylon No 83287697	410,794.52	
	7call deposit account at Bank of Ceylon		
	General Account	13,787.67	
	Relief Loan Account	259,479.45	
04-3	**Loan**		
	Employee Loan		
	Relief Loan Account		
	Distress Loans	9,999,711.54	7,397 ,326,90
	Natural Disaster Loans	363,080.00	702,176.00
	Loans provided for the Beneficiaries		
	Housing Loan for Employed	548,638.86	2,368,968.50
	Housing Loans (Sansada Village)	49,143,658.35	75,477 ,769,52
	Medical Loans	325,025.75	454,183.38
	Self-Employment Loans	5,664,509.85	5,531,940.72
	Three Wheeler Loans	2,879,091.56	15,783,266.74
	Skills Promotion Loans	602,499.94	437 ,499,98
04-4	**Service Charges**		
	Employee Loan		
	Relief Loan Account	-	
	Loans provided for the Beneficiaries		
	Housing Loan for Employed	12,500.00	82,801.37

	Housing Loans (Sansada Village)	389,402.74	816,578.33
	Medical Loans	3,391.16	3,724.32
	Self-Employment Loans	36,371.78	78,055.75
	Three Wheeler Loans	59,895.50	151,388.52
04-5	**Revenue from Supiri Wasana Sampatha Lottery**	6,375,740.00	19,090,480.00
04-6	**Advances**		
	General Account	-	
	Relief Loan Account	1,830,450.00	1,947,707.51
04-7	**Income from Ranaviru Flags Sales**		
	Relief Loan Account	3,051,762.00	
04-8	**Festival Advances**		
	Relief Loan Account	-	3,750.00
04-9	**Receivable Salaries and Wages Account**		
	General Account	21,861.40	22,197.95
04-10	**Receivable Employee Trust Fund Account**		
	General Account	2,623.37	1,095.60
04-11	Receivable Employee Trust Fund Account		
	General Account	655.84	
04-12	**Receivable Cash from Paper Sale**		
	Relief Loan Account	4,380.00	4,380.00
04-13	**Receivable Senhiru Siyapath Account**		
	Relief Loan Account		764,975.00
04-14	**ACCOUNTS RECEIVABLE**		
	Relief Loan Account	3,972. 70	
		83,689,967.50	131,464, 784.77

Note 05
Stationery Stocks

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	1,975,657.08	1,194,524.82
	1,975,657.08	1,194,524.82

Note 06
Fixed Deposits

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account - Certificate No 837749	3,000,000.00	3,000,000.00
Relief Loan Account - Certificate No 438115	25,000,000.00	25,000,000.00
	28,000,000.00	28,000,000.00

Note 07
Work in Progress Account

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	-	300,000.00
	-	300,000.00

Note 08
Infrastructure plant and equipment

Description	Furniture and Equipment Rs. Cts	Machine Equipment Rs. Cts	Vehicles Rs. Cts	Total Rs. Cts
Balance as at 01-01-2018	**9,626,361.76**	**17,508,899.10**	**15,475,000.00**	**42,610,260.86**
Relief Loan Account	9,626,361.76	17,508,899.10	15,475,000.00	**42,610,260.86**
Additions	**500,613.00**	**601,927.00**		**1,102,540.00**
Purchases	411,373.00	565,727.00		**977,100.00**
Donations	44,240.00			**44,240.00**

Adjustments of previous year	45,000.00	36,200,00		
Adjustments	**(217,290.20)**	**(305,700.00)**		**(522,990.20)**
Relief Loan Account	230,000.00	(305,700.00)		**(75,700.00)**
Relief Loan Account	(447,290.20)			**(447,290.20)**
			0.00	**0.00**
				0.00
				0.00
Eliminations			**1,500,000.00**	**1,500,000.00**
Relief Loan Account			1,500,000.00	**1,500,000.00**
Balance as at 31-12-2018	**9,909,684.56**	**17,805,126.10**	**13,975,000.00**	**44,689,810.66**
Depreciation				
Allocation for Accumulated Depreciation as at 2017-01-01	**4,002,409.74**	**7,047,646.34**	**10,850,127.85**	**21,900,183.93**
Relief Loan Account	4,002,409.74	7,047,646.34	10,850,127.85	**21,900,183.93**
Income Expenditure Account	**1,466,886.41**	**1,959,359.96**	**924,974.43**	**4,351,220.80**
Relief Loan Account	1,466,886.41	1,959,359.96	924,974.43	**4,351,220.80**
Adjustments	**(125,897.66)**	**(110,041.13)**	**0.00**	**(260,041.53)**
Relief Loan Account	(150,000.40)	(110,041.13)		**(260,041.53)**
Relief Loan Account	24,102.74			
			0.00	**0.00**
				0.00

Eliminations			**1,470,547.95**	**1,470,547.95**
Relief Loan Account			1,470,547.95	**1,470,547.95**
Allocation for Accumulated Depreciation as at 31-12-2018	**5,343,398.49**	**8,896,965.17**	**10,304,554.33**	**27,461,911.15**
Net Book Value as at 31.12.2018	**4,566,286.07**	**8,908,160.93**	**3,670,445.67**	**17,227,899.52**

Note 09
Land and Buildings

Description	**Land**	**Buildings**	**Total**
	Rs.Cts	**Rs.Cts**	**Rs.Cts**
Balance as at 2018-01-01	168,000,000.00	65,497,387.00	233,497,387.00
Relief Loan Account	168,000,000.00	65,497,387.00	233,497,387.00
Additions	60,600,640.00	5,563,250.00	66,163,890.00
Relief Loan Account	10,640.00	5,563,250.00	5,573,890.00
Donations	60,590,000.00		60,590,000.00
	0.00	0.00	0.00
			0.00
			0.00
Balance at 2018-12-31	**228,600,640.00**	**71,060,637.00**	**299,661,277.00**

Depreciation

Allocation for Accumulated Depreciation as at 2018-01-01		**1,783,610.45**	**1,783,610.45**
Relief Loan Account		1,783,610.45	1,783,610.45
Adjustment			0.00
Income Expense Account		**3,357,174.97**	**3,357,174.97**
Relief Loan Account		3,357,174.97	3,357,174.97
		0.00	0.00
			0.00
Allocation for Accumulated Depreciation as at 2018-01-01		**5,140,785.42**	**5,140,785.42**
Net Book Value as at 2018-12-31	**228,600,640.00**	**65,919,851.58**	**294,520,491.58**

Note 10
Current Liabilities

10-1	**Personal Emoluments**	**2018 Rs. Cts**	**2017 Rs. Cts**
	EPF payable		
	Relief Loan Account	-	
	ETF Payable		
	General Account		
	Relief Loan Account	-	
	Stamp duties payable		6,400.00
	General Account	-	
	Relief Loan Account		1,850.00
	Overtime Payments Payable		
	Relief Loan Account		34,381.37
	General Account	24,944.65	
	Allowances Payable		
	General Account	5,400.00	5,400.00
	Relief Loan Account		
	PAYE tax payable		
	General Account	-	
10-2	**Travelling Expenses**		
	Relief Loan Account	102,800.00	198,621.00
10-3	**Supplies**		
	Stationary		
	Relief Loan Account	1,395,633.67	227,501.20
	Fuel and Lubricants		
	Relief Loan Account	72,378.00	114,089.55
	Refreshments		
	Relief Loan Account	2,230.00	27,818.00
10-4	**Maintenance Expenditure**		
	Maintainance of Vehicles		
	Relief Loan Account	445,375.00	15,265.00
	Office Equipment Maintenance		
	Relief Loan Account		
	Building Maintenance		
	Relief Loan Account	202,768.00	149,326.81
10-5	**Contractual Services**		
	Travelling Expenses Payable		
	Relief Loan Account	650.00	34,536.50
	Postage Payable		

	Relief Loan Account		3,584.00
	Telephone Charges Payable		
	Relief Loan Account	142,659.91	95,444.13
	Electricity Charges Payable		
	Relief Loan Account	145,714.40	288,974.40
	Security Service Charges Payable		
	Relief Loan Account	196,960.00	204,759.90
	Janitorial Service Charges Payable		
	Relief Loan Account	617,681.25	161,326.05
	Newspaper Charges Payable		
	Relief Loan Account	3,970.00	4,480.00
	Auditing Charges Payable		
	Relief Loan Account	1,314,762.00	367,159.00
	Water Bills Payable		
	Relief Loan Account	30,319.41	16,363.35
	Office Equipment Servicing charges Payable		
	Relief Loan Account	-	87,754.00
	Printing Cost Payable		
	Relief Loan Account	71,850.00	742,125.00
	Training Service Charges Payable		
	Relief Loan Account	11,730.00	12,000.00
	Financial Charges Payable		
	Relief Loan Account	71,399.59	154,212.00
	Welfare Expenses Payable		
	Relief Loan Account		100,000.00
	Deposits Payable		
	Relief Loan Account	1,023,463.00	
	Building Rental Expenses Payable		
	Relief Loan Account		3,387.10
	Retained Tax Payable		
	Relief Loan Account	119,132.09	26,092.13
	General Account	689.38	
	Building Construction Expenses Payable		
	Relief Loan Account	224,063.48	224,063.438
	Furniture and Equipment Cost Payable		
	Relief Loan Account		827,770.00
	Machine and Machinery Cost Payable		
	Relief Loan Account	753,250.00	753,250.00
10-6	**Rehabilitation of the members who became disabled at the war operations**		
	Expenses in providing equipment for the disabled war heroes, payable		1,572.00

	Expenses for sanitary facilities Payable	320,000.00	630,000.00
	Expenses of conducting workshops for the disabled payable		239,199.10
10-7	**Provision of Houses and Assistance for Housing**		
	Virusumithuru Housing Project (Donations) Account Payable	3,607,941.24	5,000,000.00
	Virusumithuru Housing Project Account Payable	235,000.00	16,320.00
	Provision of Housing Aid Payable		
	Emergency Disaster Aid Payable		
10-8	**Providing medical facilities and assistance**		
	Health Promotion Workshop Expenses Payable Psychological Workshops		103,439.00
	Ranaviru Dudaru First Aid Training Workshops Payable		
10-9	**Providing opportunities for access to education and higher education.**		
	Providing Scholarships		
10-10	**Ensuring Productie Employment**		
	Entrepreneurship Development Expenses payable		106,690.83
	Self Employment Aid Account Payable		100,000.00
10-11	**Uplifting the Living Standards of the Beneficiries**		
	Mapiya Surekum Allowances payable		
	Expenses for Awareness Programmes for Sansada Officers Payable		
	Expenses at Yakabedda Elders' Home Payable	10,341.15	12,245.60
	Maintenance expenses of Mailapitiya Park Payable	-	36,358.28
	Sports Club Establishment Account Payable		45,252.00
	Virusara Card Expenses Payable		3,683,641.24
	Virusumithuru Housing Project Account Payable	1,185.00	
	War Hero Day Expenses payable	654,215.00	

	Expenses for Educational and Spiritual Empowerment of War Hero women and Children Payable		
	Senhiru Siyapatha Project Expenses payable		627,441.00
10-12	**Relief Loan Account**		
	Depsoit Account to be repaid	-	50,000.00
	Funds to be repaid	259,252.96	51,810.77
	Creditors	76,235.32	200,936.45
		12,143,994.50	15,792,840.24

Note 11
Non- current Liabilities

		2018 Rs. Cts	2017 Rs. Cts
1	**Allocations for Gratuity**		
	Balance at the Beginning of the Period	**16,155,469.01**	**13,901,202.20**
	General Account	16,155,469.01	13,901,202.20
	Additions		
	Allocations for the Period	**2,391,553.63**	**1,619,723.02**
	General Account	2,391,553.63	1,619,723.02
	Additions	**1,303,324.58**	**1,223,294.22**
	Investment Interest		
	General Account	1,303,324.58	1,223,294.22
	Less		
	Payments for Gratuity	1,197,181.52	588,750.43
	General Account - Gratuity	950,155.50	503,445.00
	General Accounts - Investment Interest	247,026.02	85,305.43
	Balance at the end of the Period	18,653,165.70	16,155,469.01
2	**Government Grants (Capital)**	4,061,969.13	2,846,632.36
	Total (1 +2)	22,715,134.83	19,002,101.37

Note 12
Government Grant

	2018 Rs. Cts	2017 Rs. Cts
Administration		
General Account	65,803,494.23	61,621,136.14
Projects		
Relief Loan Account	320,959,500.00	318,557,250.00
	386,762,994.23	380,178,386.14

Note 13
Interest Income

		2018 Rs. Cts	2017 Rs. Cts
13-1	Interest Income of Treasury Bills		
	General Account	1,303,324.58	1,276,573.58
13-2	Fixed Deposit interest income		
	BOC 7 call deposit interest income		
	General Account	17,178.08	
	Relief Loan Account	259,479.45	
	Relief Loan Account - Certificate No 837749	321,821.64	316,356.17
	Relief Loan Account - Certificate No 438115	2,576,369.89	2,472,260.28
	Relief Loan Account - Bank of Ceylon 1296386	3,558,561.63	
	Relief Loan Account - Bank of Ceylon 1296385	1,471,232.89	
	Relief Loan Account - Bank of Ceylon 82763405	413,287.68	
	Relief Loan Account - Bank of Ceylon 83287576	80,547.94	
	Relief Loan Account - Bank of Ceylon 83287697	410,794,52	
13-3	Interest Income of Savings Accounts		
	General Account		
	Relief Loan Account Fund Management Account	2,624,425.17	3,417,130.53
	Relief Loan Account - No 109010106429	122,358.00	152,482.58
	Relief Loan Account - No 100010885550	140,337.39	275,890.11
		13,299,718.86	7,910,693.25

Note 14
Service Charges

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account		
Housing Loan Service Charge Account (Employed)	226,479.09	470,570.73
Housing Loan Service Charge Account (Sansada and Village)	5,509,175.50	7,796,820.46
Medical Loan Service Charge Account	16,296.50	27,245.41
Three Wheeler Loan Service Charge Account	1,497,907.19	2,772,065.99
Self-Employment Loan Service Charge Account	365, 106.68	483,995.39
Skills Promotion Loan Service Charge Account	16,946.80	7,812.48
	7,631,911.76	11,558,510.46

Note 15
Revenue from Sales of Ranaviru flags/ bookmarks

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	4,500,000.00	5,255, 196.27
	4,500,000.00	5,255, 196.27

Note 16
Donations

		2018 Rs. Cts	2017 Rs. Cts
16-1	Donations - Local		
	General Account		
	Education Project Account	24,000.00	426,928.35
	Relief Loan Account	1,585,550.00	2,397 ,051,34
	Yakabedda - Ranviru Elders Suraksha Medura	10,000.00	
		1,619,550.00	2,823,979.69

Note 17
Revenue from Sale of Vehicles

	2018 Rs.Cts	2017 Rs.Cts
Relief Loan Account	1,893,547.95	1,184,298.63
	1,893,547.95	1,184,298.63

Note 18
Other Receipts

	2018 Rs.Cts	2017 Rs.Cts
Insurance Claims		
Relief Loan Account		28,725.00
Tea Plantation Project Account		
Relief Loan Account		
Receivable Senhiru Siyapatha Account		
Relief Loan Account		
Other Receipts		
Common Account	3.22	
Relief Loan Account	291,806.08	1,192,299.42
Education project Loan	0.22	
	291,809.52	1,221,024.42

Note 19
Personal Emoluments

	Note	2018 Rs.Cts	2017 Rs.Cts
Salaries and wages	32	40,893,854.01	40,785,256.82
Employee Provident Fund (EPF)	33	4,902,027.76	4,894,230.82
Employee Trust Fund (ETF)	34	1,225,506.92	1,223,557.71
Gratuity	35	2,391,553.63	1,619,723.02
Overtime Allowances	36	443,087.52	582,326.24
Allowances	37	2,258,110.24	2,662,557.42
		52,114,140.08	51,767,672.03

Note 20
Travelling Expenses

	Notes	2018 Rs.Cts	2017 Rs.Cts
Local	38	1,128,754.00	1,181,982.34
Foreign			129,360.00
Relief Loan Account			
		1,128,754.00	1,311,342.34

Note 21
Supplies

	Notes	2018 Rs.Cts	2017 Rs.Cts
Stationary and Office Equipment	39	2,467,357.91	2,680,375.13
Fuel and Lubricant	40	1,574,506.81	2,379,216.83
Refreshments	41	308,004.50	1,491,671.11
Uniforms	42	974,460.00	948,432.00
Accommodations	43		978,141.26
		5,324,329.22	8,477,836.33

Note 22
Maintenance Expenditure

	Note	2018 Rs. Cts	2017 Rs. Cts
Vehicle Maintenance Expenditure	**44**	1,383,809.44	1,558,562.44
Office Equipment Maintenance Expenditure	**45**	1,825,399.03	758,969.10
Buildings Maintenance Expenditure	**46**	717,879.05	300,890.81
		3,927,087.52	2,618,422.35

Note 23
Contractual Services

	Note	2018 Rs. Cts	2017 Rs. Cts
Transport (Vehicel rentals)	**47**	119,735.00	904,567.00
Telephone	**48**	1,559,786.52	1,316,294.18
Postage	**49**	417,576.00	529,471.00
Electricity	**50**	2,971,210.00	3,617,100.20
Water	**51**	414,998.05	353,353.36
Newspaper	**52**	52,420.00	56,030.00
Revenue License and Insurance	**53**	267,401.22	402,163.83
Janitorial Services	**54**	1,898,120.85	1,750,915.50
Security Services	**55**	2,311,683.30	2,312,969.60
Lease rentals and Local Government Taxes	**56**	256,804.00	256,535.04
Buildings Rental	**57**	374,250.98	629,558.50
Operational Lease rental Payments	**58**	8,722,133.60	9,254,828.20
Counsultation and Legal Expenses	**59**	83,946.00	145,000.00
		19,450,065.52	21,528,786.41

Note 24
Other Recurrent Expenditure

	Note	**2018 Rs. Cts**	**2017 Rs. Cts**
Audit Charges	**60**	507,840.00	140,070.00
Office Equipment Service Facilities	**61**	190,009.40	497,495.28
Printing and Advertising Expenses	**62**	282,793.89	6,060,502.75
Translation Charges	**63**	78,985.00	105,599.50
Training Expenses- Local	**64**	412,266.02	1,536,700.00
Welfare Expenses	**65**	362,083.94	2,550,450.26
Other Service Charges	**66**	50,800.00	22,622.00
Agrahara Insurance	**67**	126,500.00	
		2,011,278.25	10,913,439.79

Note 25
Project Expenditure

	Note	**2018 Rs. Cts**	**2017 Rs. Cts**
Rehabilitation of the members who became disabled at the war operations	**68**	4,878,904.76	12,580,504.40
Provision of Houses and Assistance for Housing	**69**	108,526.00	7,090,619.73
Provision of Medical Facilities and Assistance	**70**	3,566,757.00	7,179,210.08
Providing Opportunities to Access Education and Higher Educational pathways	**71**	21,033,014.34	25,274,814.34
Ensuring Effective Employment	**72**	259,532.00	2,545,785.59
Uplifting the living standards of the beneficiaries	**73**	359,965,814.89	367,254,794.47
Transfers among projects	**74**	-	-
Senehasa Education and Resource Information Center	**75**	-	-
		389,812,548.99	421,925,728.61

Note 26
Financial Expenses

		2018 Rs.Cts	2017 Rs.Cts
26-1	Bad Debts		
	Relief Loan Account		**314,583.10**
	less		
	Over allocation of doubtful Debts		
	Relief Loan Account		862,760.69
		0.00	(548,177.59)
26-2	**Debit tax**		
	Relief Loan Account	16,255.83	34,269.84
26-3	**Retaining tax**		
	Common account	858.90	
	Relief Loan Account	647,850.26	496,459.77
26-4	**Board of examination Fees**		
	Relief Loan Account		194,545.00
26-5	**Payment of Delayed Fees**		
	Relief Loan Account	74,999	
		739,964.58	175,097.02

Note 27
Adjustment

	2018 Rs.Cts	2017 Rs.Cts
Common Account	(63,709.22)	200.00
Relief Loan Account	(4,750,460.21)	1,999,616.26
	(4,814,169.43)	1,999,816.26

Note 28
Receiving of goods Donation

	2018 Rs.Cts	2017 Rs.Cts
Relief Loan Account	42,240.00	299,800.00
	44,240.00	299,800.00

Note 29
Bank Balance

	2018 Rs.Cts	2017 Rs.Cts
Common Account	-	1,151.14
Educational project account	1,000.00	21,000.00
Relief Loan Account	0.00	13,782,461.90
Yakabedda Ranaviru Elders Protection Home	35,000.00	
	36,000.00	13,804,613.04

Note 30
Savings Account Balance

	2018 Rs.Cts.	2017 Rs.Cts.
Relief Loan Account No 109010106429	2,578,481.17	2,463,295.44
Relief Loan Account No 100010885550	732,887.60	7,235,345.54
	3,311,368.77	9,698,640.98

Note 31
Short term Investment

		2018 Rs.Cts	2017 Rs.Cts
31-1	**Treasury Buybasks/Treasury Bills**		
	Common account	18,689,288.17	15,159,407.42
31-2	**Fund Management Account**		
	Common account	10,547,526.40	12,014,305.51
	Educational Project Loan	(41,676,822.86)	(41,720,823.08)
	Relief Loan Account	82,961,593.28	151,143,189.16
31-3	**Fixed Deposit**		
	7call Deposit at Bank of Ceylon		
	Common account	1,500,000.00	
	Relief Loan Account	21,000,000.00	
	Fixed Deposit Account at BOC No 1296386	50,000,000.00	
	Fixed Deposit Account at BOC No 1296385	20,000.000.00	
	Fixed Deposit Account	7,000,000.00	
	Fixed Deposit Account at BOC No 83287576	5,000.000.00	
	Fixed Deposit Account at BOC No 83287697	17,000,000.00	
		192,021,584.99	136,596,079.00

Note 32
Salaries and wages

	2018 Rs.Cts.	2017 Rs.Cts.
Common Account	40,839,854.01	40,785,256.8
	40,839,854.01	40,785,256.0

Note 33
Employee Provident Fund (EPF)

	2018 Rs.Cts.	2017 Rs.Cts.
Common Account	4,902,027.76	4,894,230.8
	4,902,027.76	4,894,230.8

Note 34
Employee Trust Fund (ETF)

	2018 Rs.Cts.	2017 Rs.Cts.
Common Account	**1,225,506.92**	**1,223,557.**
	1,225,506.92	**1,223,557.**

Note 35
Payment of Gratuity

	2018 Rs. Cts	2017 Rs. Cts
General Account	2,391,553.63	1,619,723.02
	2,391,553.63	1,619,723.02

Note 36
Overtime Payments and Holiday Pay

	2018 Rs. Cts	2017 Rs. Cts
Overtime Payment		
General Account	443,087 .52	
Relief Loan Account		582,326.24
Total (1)	**443,087.52**	**582,326.24**
Holiday pay		
General Account		
Relief Loan Account	-	
Total (2)	**-**	**-**
Total (1 +2)	**443,087.52**	**582,326.24**

Note 37
Allowance

	2018 Rs. Cts	2017 Rs. Cts
General Account		
Allowances- Chairman	600,241.94	849,677.42
Allowances - Deputy Chairman	720,000.00	720,000.00
Allowances- Management Board	639,600.00	918,000.00
Allowances- Audit Committee	115,800.00	114,000.00
Allowances Other		
General Account	182,468.30	
Relief Loan Account		60,900.00
	2,258,110.24	2,662,577.42

Note 38
Travelling Expenses

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account		
Local	1,286,754.00	1,181,982.34
	1,286,754.00	1,181,982.34

Note 39
Stationery and Office Equipment

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	2,467,357.91	2,680,375.13
	2,467,357.91	2,680,375.13

Note 40
Fuel and Lubricants

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	1,574,506.81	2,379,216.83
	1,574,506.81	2,379,216.83

Note 41
Refreshments

	2018 Rs. Cts	2017 Rs. Cts
General Account	-	
Relief Loan Account	308,004.50	1,491,671.11
	308,004.50	1,491,671.11

Note 42
Uniforms

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	974,460.00	948,432.00
	974,460.00	948,432.00

Note 43
Accommodation

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account		978,141.26
	-	978,141.26

Note 44
Vehicle maintenance expense

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	1,383,809.44	1,558,562.44
	1,383,809.44	1,558,562.44

Note 45
Maintenance cost of office equipment

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	1,825,399.03	758,969.10
	1,825,399.03	758,969.10

Note 46
Maintenance cost of bulding

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	717,879.05	300,890.81
	717,879.05	300,890.81

Note 47
Transport (Vehicle rentals)

	2018 Rs. Cts	20147 Rs. Cts
Relief Loan Account	119,735.00	904,567.00
	119,735.00	904,567.00

Note 48
Telephone Charges

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	1,559,786.52	1,316,294,18
	1,559,786.52	1,316,294,18

Note 49
Postage

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	417,576.00	529,471.00
	417,576.00	529,471.00

Note 50
Electricity

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	2,971,210.00	3,617,100.20
	2,971,210.00	3,617,100.20

Note 51
Water

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	414,998.05	353,353.36
	414,998.05	353,353.36

Note 52
Newspaper

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	52,420.00	56,030.00
	52,420.00	56,030.00

Note 53
Revenue License and Insurance

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	267,401.22	402,163.83
	267,401.22	402,163.83

Note 54
Janitorial Services

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	1,898,120.85	1,750,915.50
	1,898,120.85	1,750,915.50

Note 55
Security Services

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	2,311,683.30	2,312,969.60
	2,311,683.30	2,312,969.60

Note 56
Lease rentals and Local Government Taxes

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	256,804.00	256,535.04
	256,804.00	256,535.04

Note 57
Buildings Rentals

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	374,250.98	629,558.50
	374,250.98	629,558.50

Note 58
Operational Lease rental Payments

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	8,722,133.60	9,254,828.20
	8,722,133.60	9,254,828.20

Note 59
Consultation and Legal Expenses

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	83,946.00	145,000.00
	83,946.00	145,000.00

Note 60
Audit Charges

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	507 ,840,00	140,070.00
	507 ,840,00	140,070.00

Note 61
Office Equipment Service Facilities

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	190,009.40	497,495.28
	190,009.40	497,495.28

Note 62
Printing and Advertising Expenses

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	282,793.89	6,060,502.75
	282,793.89	6,060,502.75

Note 63
Translation Charges

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	78,985.00	105,599.50
	78,985.00	105,599.50

Note 64
Training Expenses- Local

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	412,266.02	1,536,700.00
	412,266.02	1,536,700.00

Note 65
Welfare Expenses

	2018 Rs. Cts	2017 Rs. Cts
Relief Loan Account	362,083.94	2,550,450.26
	362,083.94	2,550,450.26

Note 66
Other Service Charges

	2018 Rs. Cts	2017 Rs. Cts
General Account		
Relief Loan Account	50,800.00	22,622.00
	50,800.00	22,622.00

Note 67
Agrahara Insurance

	2018 Rs. Cts	2017 Rs. Cts
General Account		
Relief Loan Account	126,500.00	
	126,500.00	-

Note 68
Rehabilitation of the members who became disabled at the war operations

	2018 Rs. Cts	2017 Rs. Cts
Providing equipment for the disabled war heroes, payable	874,262.00	9,528,322.00
Providing Sanitary Facilities	2,875,000.00	2,200,000.00
Account for Workshops for Disabled War Heroes	1,129,642.76	852,182.40
	4,878,904.76	12,580,504.40

Note 69
Provision of Houses and Assistance for Housing

	2018 Rs. Cts	2017 Rs. Cts
Provision of Housing Aid	-	520,000.00
Emergency Aid	-	691,700.00
Viru Sumithuru Housing Project	108,526.00	5,878,919.73
	108,526.00	7,090,619.73

Note 70
Provision of Medical Facilities and Assistance

	2018 Rs. Cts	2017 Rs. Cts
Medical Aid	3,566,757.00	5,045,578.00
Health Promotion Workshops		603,294.20
Medical Clinics	-	945,133. 78
Psychological Workshops		585,204.10
	3,566,757.00	7,179,210.08

Note 71
Providing Opportunities to Access Education and Higher Educational pathways

	2018 Rs. Cts	2017 Rs. Cts
Foster Parent Scholarships	5,107,733.00	5,419,100.00
Providing Scholarship Aid		16,126,374.84
General Account	6,000,000.00	
Relief Loan Account	8,738,231.34	
Skills Promotion	1,187,050.00	3,729,339.50
	21,033,014.34	25,274,614.34

Note 72
Ensuring Effective Employment

	2018 Rs. Cts	2017 Rs. Cts
Self-Employment Aid	250,000.00	1,500,000.00
Entrepreneurship Development	9,532.00	1,045,785.59
	259,532.00	2,545,785.59

Note 73
Uplifting the living standards of the beneficiaries

	2018 Rs. Cts	2017 Rs. Cts
Mapiya Rekawarana Allowances	318,058,152.29	307,370,086.16
Mapiya Surekuma		32,034,000.00
General Account	4,000,000.00	
Relief Loan Account	27,141,124.77	
Making Aware the officers of Ranviru Sansada	291,002.62	523,309.85
Sansada Conventions		
Ranaviru Suwanda Literary Festival	-	7,586,193.30
Establishing Women's Organizations	403,783.30	2,887,220.57
War Hero Day Expenses	7,770,966.31	5,364,423.94
Yakabedda Elders' Home	572,638.49	5,806,157.80
Maintenance of Mailpaitiya Park	563,617.08	1,302,852.43
Establishing Sports Clubs	421,271.63	518,555.80
Improvement of Infrastructure Facilities of War Hero Villages	-	246,448.3 7
Appreciation of Gifted Children		18,720.00
Virusara Card	11,024.15	6,780.00
Senhiru Siyapatha Project	515,390.35	3,590,046.25
Maintenance of data base	4,908.00	
Womens' Day Celebrations	170,435.90	
War Hero Musical Band	41,500.00	
	359,965,814.89	367,254,794.47

Note 74
Transfers among projects

	2018 Rs. Cts	2017 Rs. Cts
General Account	3,893,950.43	(12,742,185.67)
Yakabedda - Ranviru Elders Suraksha Medura	(25,000.00)	(2,000.00)
Relief Loan Account	(3,868,950.43)	12,744,185.67
Education Project Account		
	-	-

Note 75
Senehasa Education and Resource Information Center

	2018 Rs. Cts	**2017 Rs. Cts**
General Account		
Receipt Account		9,991,609.00
Pay Account		(9,991,609.00)
	-	-

Note 76
Building and Construction Donation Account

	2018 Rs. Cts	**2017 Rs. Cts**
Relief Loan Account	5,563,250.00	
	5,563,250.00	-

Note 77
Building and Construction Donation Account

	2018 Rs. Cts	**2017 Rs. Cts**
Relief Loan Account	60,590,000.000	
	60,590,000.000	-

Note 78

Ranaviru Seva Authority

Comparative Statement between the Estimated and Actual Values for the year ended on 31.-12.2018

	Original Estimate in 2018 Rs. Cts	Revised Final Estimate in 2018 Rs. Cts	Actual Values in 2018 Rs. Cts	Difference between Final Estimate and Actual Values Rs. Cts
Income				
Government Grants (Recurrent)	394,825,000.00	394,825,000.00	386,762,994.23	8,062,005.77
Revenue from Supiri Wasana Sampatha Lottery	50,000,000.00	50,000,000.00	43,136,528.00	6,863,472.00
Interest Income	6,000,000.00	6,000,000.00	13,299,718.86	(7,299,718.86)
Interest Income of Employee Loan Interests	150,000.00	367,000.00	381,698.58	(14,698.58)
Service Charges	10,000,000.00	10,000,000.00	7,631,911.76	2,368,088.24
Income from Ranaviru Flags Sales	4,500,000.00	4,500,000.00	4,500,000.00	0.00
Donations	2,000,000.00	2,000,000.00	1,619,550.00	380,450.00
Income from vehicle sale			1,893,547.95	(1,893,547.95)
Doubtful Debt Allocations			408,902.05	(408,902.05)
Other Receivables			291,809.52	(291,809.52)
Total Income(01)	**467,475,000.00**	**467,692,000.00**	**459,926,660.95**	**7,765,339.05**
Expenditure				
Personal Emoluments	64,691,000.00	64,026,000.00	52,114,140.08	11,911,859.92
Traveling Expenses	3,000,000.00	2,520,000.00	1,286,754.00	1,233,246.00
Supplies	11,800,000.00	10,395,000.00	5,324,329.22	5,070,670.78
Maintenance Expenditure	3,500,000.00	4,815,000.00	3,927,087.52	887,912.48
Contractual Services	25,024,000.00	24,691,000.00	19,450,065.52	5,240,934.48
Other recurrent Expenses	5,250,000.00	4,926,000.00	2,011,278.25	2,914,721.75
Project Operations Expenditure	484,460,000.00	452,472,000.00	389,812,548.99	62,659,451.01
Depreciation			7,708,395.77	(7,708,395.77)
Financial Expenditure	300,000.00	240,000.00	739,964.58	(499,964.58)
Total Expenditure	**598,025,000.00**	**563,845,000.00**	**482,374,563.93**	**81,710,436.07**
Accumulated Surplus for the period (Deficiency) (01-02)	(130,550,000.00)	(96,153,000.00)	(22,447,902.98)	(73,945,097.02)

Ranaviru Seva Authority
Connected to the Notes for Financial Statements
For the year ended on 31.-12.2018

Note 79

1. **Agrahara Insurance Scheme**

   Employees have been insured for a monthly subscription of Rs.1000/- under Agrahara Insurance scheme maintained by National Insurance Trust Fund, which provides opportunity for every employee to obtain insurance. Ranaviru Seva Authority bears 50% of the monthly contribution of each employee and 63 employees have otained membership as at 31.12.2018.

2. **Reimbursement of Telephone Bills**

   As per the Public Enterprise Circular No PED 2/2015 dated 25.05.2015 and Management Decision No 144, the telephone bills of Chairman, Deputy Chairman, Director, Deputy Director, Assistant Director and Internal Auditor are reimbursed.

Note 80

Mechanism of Sansada

Under the Minute of Ranaviru Seva Authroity, 273 Sansada are functioning in 20 Districts. In order to monitor the functions of them, programme officers have been appointed. War hero families are benefited from Ranaviru Sansada

Note 81

The total net assets of the authority have increased by Rs.47,343,438.70 in year 2018 compared to year 2017. This has been shown in Statement of Assets/Equity Changes on page No 04. With the decrease of income in year 2018 compared to year 2017, it was able to reduce general administrative recurrent expenditure and certain project expenditure through management and therefore, an increase of net assets could be seen by reducing the deficiency in current year compared to the previous year.

Ranaviru Seva Authority
Connected to the Notes for Financial Statements
For the year ended on 31.-12.2018

Note 82

Income of Ranaviru Seva Authority totally depended on the income sources which can be controlled by the Board of Management and the sources outside the control of the Board of Management. Out of these two sources, a larger contribution is coming from the sources outside the control of the Board of Management. Sources outside the control of the Board of Management of Ranaviru Seva Authority are Government Contributions and income from Supiri Vasana Sampatha Lottery Even though the amounts utilized for the tasks of welfare promotion target groups were increased for a considerable period of time, the income has been reducing since the income from lottery and the government contributions are not increasing.

Government Contribution

Year	Description	Estimate	Amount released	Remaining Provisions
2017	Recurrent - 1503	65,000,000.00	61,333,889.00	3,666,111.00
	Capital - 2201	11,000,000.00	11,000,000.00	-
	Grand Total	**76,000,000.00**	**72,333,889.00**	**3,666,111.00**
2018	Recurrent - 1503	67,000,000.00	65,518,831.00	1,481,169.00
	Capital -2201	1,500,000.00	1,500,000.00	-
	Grand Total	**68,500,000.00**	**67,018,831.00**	**1,481,169.00**

Lottery Income

	2018	2017	Difference
Supiri vasana Lottery Income	43,136,528.00	52,088,646,16	(8,952,118.16)