

# **2019 ANNUAL REPORT**

**Ranaviru Seva Authority**  
**State Ministry of Defence**



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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 employing dedicated security personnel in meeting economic development in the human civilization. Accordingly, the security services have organized themselves and reached a level which uses developed and improved weapons, devices and war strategies. Civilized nations have always been respected kept the security and defense services on higher levels and to honor those who are dedicate for having selflessly.

Powerful nations have used terrorism, civil struggles and guerrilla strategies to achieve their geo-political targets, has paved way for the humans to fight against humans. Sri Lanka too had to face civil war for nearly three decades which was centered around the 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 in 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 had 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 the Ranaviru Seva Authority is recognized as one of the main statutory institutions which carry out community rehabilitation activities.





## **Our Vision**

To convey the gratitude of the nation extended towards war heroes, and members of their families, at highest standards.

## **Our Mission**

To ensure the mental and social stability of disabled war heroes and members of the families of war heroes, both the disabled and those who have paid the supreme sacrifice in order to protect the unity, sovereignty and territorial integrity of Sri Lanka, and also to work towards the mental well-being of war heroes as well as members of their families.



# **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 for 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 2019, many plans were successfully executed to provide a well-deserved service to the war heroes. We achieved a 100% service rate on all war heroes who were disabled and confined to their homes, with the assistance of the Provincial and District officers of the Ranaviru Seva Authority.



The key roles of Ranaviru Seva Authority as an institution are to provide aftercare and facilitate rehabilitation for the war heroes, provide education for the children of war heroes and improve the living standard of the war hero community. During 2019 a solid foundation was laid out to position the Ranaviru Seva Authority to fulfill the aforementioned objectives. The Ranaviru Seva Authority welfare programmes which are held annually were also successfully carried out in 2019.

On behalf of the Board of management of the Ranaviru Seva Authority, I would like to convey my sincere gratitude to the secretary of Defence and his staff and the staff of the Ranaviru Seva Authority who greatly assisted in success of these efforts and made them possible.



NANDANA SENADEERA WWV RWP RSP VSV USP ndu  
Major General (Retd)  
Chairman  
Ranaviru Seva Authority



# Corporate Board of Management

(2019.01.31- 2019.02.02)

**1. Major General (Rtd) JJPST Liyanage RSP VSV USP NDC**  
**LDMC IG**

Chairperson, Ranaviru Seva Authority

**2. Mrs. Upulangani Malagamuwa**

Vice Chairperson, Ranaviru Seva Authority

**3. Miss. I.T. Werasinghe**

Additional Secretary, State Ministry of Defence

**4. Mrs. Y.P. Sumanawathi**

Director, Department of National Budget

**5. Major General L.H.S.C. Silva**

Chief of the Staff, Sri Lanka Army

**6. Rear Admiral J.J. Ranasinghe**

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. Mr. R. Bandara Meegaswaththa**

Member of the Management Committee

**11. Mr. W.P. Nimal Fernando**

Member of the Management Committee



# **Corporate Board of Management**

**(2019.05.02 – 2019.12.11)**

**1. Major General (Rtd) JJPST Liyanage RSP VSV USP NDC  
LDMC IG**

Chairperson, Ranaviru Seva Authority

**2. Mr. R.Bandara Meegaswaththa**

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 L.H.S.C. Silva**

Chief of the Staff, Sri Lanka Army

**6. Rear Admiral J.J. Ranasinghe**

Chief of the Staff, Sri Lanka Navy

**7. Air Vice Marshall D.L.S. Dias**

Director- Welfare, Sri Lanka Air Force

**8. Mr. Ranmal Kodithuwakku**

Deputy Inspector General of Police, Sri Lanka Police

**9. Major General D.M.D. Alwis**

Member of the Management Committee

**10. Mr. W.P. Nimal Fernando**

Member of the Management Committee



# **Corporate Board of Management**

**(Onwards 2019.12.12)**

- 1. Major General (Rtd) Nandana Senadeera, WWV RWP RSP VSV  
USP ndu**  
Chairperson, Ranaviru Seva Authority
- 2. Mrs.Soniya Kottegoda**  
Vice Chairperson, Ranaviru Seva Authority
- 3. Mrs. Samanthi Werasinghe**  
Additional Secretary, State Ministry of Defense
- 4. Major General S.T.D. Liyanage**  
Chief of the Staff, Sri Lanka Army
- 5. Rear Admiral Nishantha Ulugethenna**  
Chief of the Staff, Sri Lanka Navy
- 6. Air Vice Marshall S.K. Psthirana**  
Chief of the Staff, Sri Lanka Air Force
- 7. Mr. Kamal Silva**  
Director- Welfare, Sri Lanka Police
- 8. Major General D.M.D. Alwis**  
Member of the Management Committee
- 9. Mrs. Prajeewa Alwis**  
Member of the Management Committee
- 10. Mr. Kanishka De Silva**  
Member of the Management Committee



# **Projects and Programs Implemented**



**01****After Care and Rehabilitation of Disabled War heroes**

Ranaviru Seva Authority is tasked with rehabilitating and caring for disabled war heroes who have retired on medical grounds due to terrorist attacks during the period of war. Under this project, activities are carried out to empower the disabled war heroes physically, mentally and socially and to uplift their standard of living.

**1.1 Provision of equipment required for the Disabled**

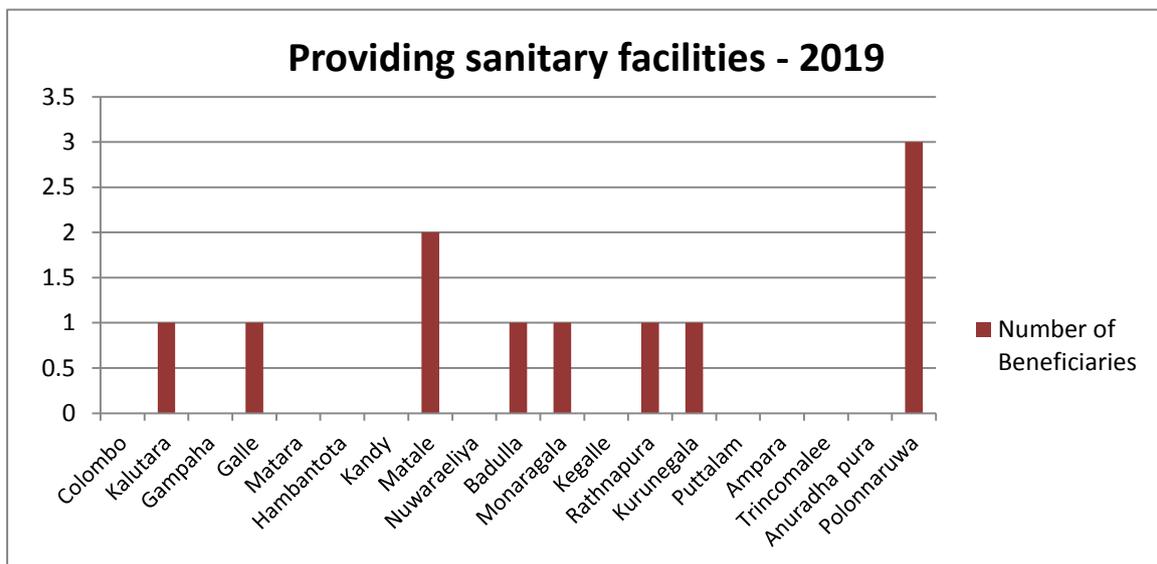
In the year 2019, the following steps have been taken to provide assistive devices to war heroes who are in need to carry out their daily activities due to the injuries they have faced during the battle.

Item	Western Province	Eastern Province	North Central Province	Sabaragamuwa Province	Central Province	Southern Province	North Western	Uva Province	Total
Walking Aids (Pairs)	-	-	-	1	1	3	-	-	5
Crutches (Pairs)	1	-	-	-	2	-	-	-	3
Wheel Chairs (General)	2		4	1	1	1	5	4	18
Prosthetic Legs									
Urine Bags (Beneficiaries)	1	1	1	1	1	1	1	1	8
Total Number of Beneficiaries									34

## 1.2 Development of sanitary facilities for war heroes with disabilities

Under this project, financial assistance is provided to construct a hygienic bathroom to enable the disabled war heroes to maintain their physical health safely. The war hero is encouraged to build a bathroom with new features, equipment enabling access to a disabled person. Following are the details of the benefits provided in the year 2019.

District	Number of Beneficiaries
Colombo	-
Kalutara	1
Gampaha	-
Galle	1
Matara	-
Hambantota	-
Kandy	-
Matale	2
Nuwaraeliya	-
Badulla	1
Monaragala	1
Kegalle	-
Rathnapura	1
Kurunegala	1
Puttalam	-
Ampara	-
Trincomalee	-
Anuradha pura	-
Polonnaruwa	3
Total	11





**Before and After the Provision of Sanitary Aid**

### 1.3 Training Programmes for Disabled War Heroes

War heroes who were sent on retirement due to disability continue their daily lives in civil society. They have faced terrible clashes on the battlefield. As a result, they suffer from various psychological issues and due to this their family members also face problematic situations.

They are isolated as individuals and as families. These training workshops are aimed at overcoming this situation and mobilizing war heroes at the district or provincial level to educate them as well as nurture them psychologically and spiritually.

We have gathered war heroes wearing prosthetic limbs island wide, introduced appropriate methods of using prosthetic limbs, introduced new manufacturers, introduced new relevant technologies on prosthetic limbs and conducted 07 client awareness workshops at the provincial level. Particulars of the programmes carried out in year 2019 are given below.

Province	District	Date	Venue	Number of Participants
Uva	Badulla	18.09.2019	Auditorium of the District Secretariat, Badulla	23
	Moneragala			
Central	Kandy	06.03.2019	Police Auditorium, Kandy	53
	Matale			
	Nuwaraeliya			
Southern	Galle	2019.09.11	District Secretariat, Matara	60
	Matara			
	Hambantota			

Sabaragamuwa	Rathnapura	2019.09.20	Auditorium of the Provincial Councils, Rathnapura	23
	Kegalle			
North Western	Kurunegala	04.09.2019	Red Cross Hall Kurunegala	47
	Puttalam			
Eastern	Ampara	2019.09.20	District Secretariat, Trincomalee	14
	Trincomalee			
North Central	Anuradhapura	2019.09.05	District Secretariat, Anuradhapura	103
	Polonnaruwa			



**Highlights of the Training Workshops for Disabled War Heroes**

**1.4 Establishing Sports Clubs**

Sports can be identified as an effective activity that can be utilized in the rehabilitation process of war victims in the war-torn security sectors. Ranaviru Seva Authority has been successful in empowering and rehabilitating war hero community using sports. The primary objective of the sports sector is to develop the sports skills of the community and to make them physically and mentally fit.

**The progress of the sports sector during the year 2019**

<b>Date</b>	<b>Venue:</b>	<b>Event</b>
From 05.09.2019 to 06.09.2019	Sugathadasa Indoor Stadium	Directing Athletes to the 2019 Para Athletics Championships
From 15.09.2019 to 17.09.2019	Training Center of National Youth Services Council, Heiyanthuduwa	Program and Training Workshop for Selection of Talented Athletes for Sitting Volleyball out of the war heroes who have been sent on retirement on medical grounds.
These sports pools have been set up in association with forums (sansada) spread all over the island.		Establishment of a pool of disabled war heroes from the Armed Forces and the Police
		Establishment of sports teams consisting of retired war heroes and children's sports teams



**Sitting Volleyball Training Workshop at Training Center of National Youth Services Council, Heiyanthuduwa**



**Directing Athletes to the 2019 Para Athletics Championships**

<b>After Care and Rehabilitation of Disabled War Heroes</b>	<b>Physical</b>		<b>Financial (Rs.Mn)</b>	
	<b>Annual Target</b>	<b>Reaching the Target</b>	<b>Annual Allocation</b>	<b>Amount Disbursed (Rs.Mn)</b>
Providing Sanitary Aid	20	11	1,000,000.00	0.59
Provision of equipment required for the Disabled	790	256	1,270,000.00	1,460,000.00
Establishing Sports Clubs	1	1	0.20	0.11

## 02

### Provision of Houses and Assistance for Housing

The following projects are being implemented to provide housing and assistance to war heroes who became disabled and to dependents of war heroes who have died or gone missing in operation, under the Ranaviru Seva Authority Act.

- 2.1. Viru Sumithuru Housing Project
- 2.2. Provision of Housing Loans
- 2.3. Provision of financial aid in emergencies
- 2.4. Provision of Lands

#### 2.1 Viru Sumithuru Housing Project

The “Viru Sumithuru” National Housing Project, jointly implemented by the National Housing Development Authority under the Ministry of Housing and Construction and the Ranaviru Seva Authority under the Ministry of Defense, is scheduled to be implemented from 2017 to 2022.

This project is being implemented with a view to fulfilling the housing needs of the close relatives of war heroes who have lost their lives in terrorist attacks on operational duty and the disabled war heroes who have been disabled due to terrorist attacks on operational duty and sent on retirement.

The Viru Sumithuru Housing Project is planned to complete the construction of 3650 houses within a period of 6 years from 2017 to 2022. The total cost of the project is Rs. 3192 Mn. This amount is received by the Housing Development Authority from the General Treasury and the appropriate beneficiaries are selected and referred to the Housing Development Authority by Ranaviru Seva Authority.

In the year 2019, interviews were conducted at the Ranaviru Seva Authority by a panel of officers representing the Ranaviru Seva Authority, the National Housing Development Authority, the Armed Forces and the Sri Lanka Police.

The complete data on the total number of houses selected for the project is as follows.

District	Complete houses for year 2019					Complete houses to which the financial benefits were provided in year 2019				
	Army	Navy	Air force	Police	Total	Army	Navy	Air force	Police	Total
Anuradhapura	-	-	-	-	-	-	-	-	-	-
Polonnaruwa	1	-	-	-	1	2	-	-	-	2
Colombo	4	-	-	-	4	3	-	-	-	3
Gampaha	2	-	-	-	2	6	-	-	2	8
Kalutara	-	-	-	-	-	2	-	-	-	2
Galle	-	-	-	-	-	1	-	-	-	1
Matara	-	-	-	-	-		-	-	-	
Hambantota	3	-	-	-	3	3	-	-	-	3
Kegalle	-	-	-	-	-	2	-	-	-	2
Rathnapura	-	-	-	-	-	2	-	-	-	2
Kandy	2	-	-	-	2	4	1		1	6
Matale	3	-	-	-	3	7	-	-	-	7
Nuwaraeliya	4	-	-	-	4	2	-	-	-	2
Kurunegala	3	-	-	-	3	3	-	-	-	3
Puttalam	1	-	-	-	1	2	-	-	-	2
Badulla		-	-	-			-	-	-	
Monaragala	1	-	-	-	1	3	-	-	-	3
Trincomalee	-	-	-	-	-	3	-	-	2	5
Ampara				1	1	4			1	5
Batticaloa	-	-	-	-	-	-	-	-	-	-
Vavuniya	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	24	-	-	1	25	49	1	-	-	-

\* Financial assistance for the year 2019 has been provided for complete houses the complete data on the total number of semi houses selected for the project is as follows.

District	Semi Houses selected for year 2019						Semi houses to which the financial benefits were provided in year 2019					
	Army	Navy	Air force	Police	Civil Security	Total	Army	Navy	Air force	Police	Civil Security	Total
Anuradhapura	150	2	1	19	-	172	70	2	1	11	-	84
Polonnaruwa	25	-	-	2	1	28	31	2	-	3	1	37
Colombo	24	3	-	2	-	29	35	1	1	1	-	38
Gampaha	21	-	-	1	-	22	40	2	3	5	-	50
Kalutara	34	-	-	5	-	39	6	-	1	-	-	7
Galle	4	-	-	-	-	4	29	1	-	2	-	32
Matara	16	-	-	1	-	17	41	-	1	4	-	46
Hambantota	46	-	-	2	-	48	22	-	-	1	-	23
Kegalle	32	-	1	3	-	36	32	2	-	-	-	34
Rathnapura	20	-	-	1	-	21	34	-	-	2	-	36
Kandy	53	6	-	9	-	68	27	1	-	3	-	31
Matale	55	3	-	4	-	62	48	2	1	3	-	54
Nuwaraeliya	46	-	-	4	-	50	17	-	1	1	-	19
Kurunegala	40	1	-	5	-	46	15	-	-	3	-	18
Puttalam	10	-	-	2	-	12	9	-	-	1	-	10
Badulla	13	-	-	1	-	14	-	-	-	-	-	0
Monaragala	7	1	-	1	-	9	7	-	-	1	-	8
Trincomalee	12	1	2	5	-	20	32	-	1	7	-	40
Ampara	34	1	-	6	-	41	36	-	-	5	-	41
Batticaloa		-	-	-	-	0	-	-	-	-	-	0
Vavuniya	1	-	-	-	-	1	-	-	-	-	-	0
<b>Total</b>	<b>643</b>	<b>18</b>	<b>4</b>	<b>73</b>	<b>1</b>	<b>739</b>	<b>531</b>	<b>13</b>	<b>10</b>	<b>53</b>	<b>1</b>	<b>608</b>

The total number of complete houses we have submitted to the housing project “Api Wenuwen Api” in 2019 is as follows by district.

District	Complete Houses				
	Army	Navy	Air force	Police	Total
Anuradhapura	2	-	-	-	2
Ampara	4	-	-	-	4
Kalutara	1	-	-	-	1
Colombo	5	-	-	-	5
Badulla	2	-	-	-	2
Kandy	2	-	-	-	2
Kegalle	1	-	-	-	1
Matara	1	-	-	-	1
Galle	2	-	-	-	2
Puttalam	5	-	-	-	5
Matale	5	-	-	-	5
Total	30	-	-	-	30

Total number of houses provided in 2019 for the war heroes who sacrificed their lives - 09

Total number of houses provided in 2019 for the war heroes who became disabled -21

## 2.2 Provision of Housing Loans

Housing Loans are provided to meet the housing needs of the members of the Ranaviru families in the Ranaviru Sansada and Ranaviru villages with the objective of assisting them in the completing the houses which have not been completed so far. Rs. 800,000.00 loan is granted in 02 installments. The maximum loan repayment period is 05 years and this loan is given at a service charge of 5%. Housing loans for the year 2019 have been provided to 79 as first installments and to 46 as second installments for housing loans.



**Recent photos related to the home loan program**

### 2.3 Providing financial assistance in case of emergencies

The maximum compensation of Rs. 50,000.00 will be provided to the close relatives of war heroes who are members of the Ranaviru Forum and disabled war heroes when they are faced with natural disasters such as landslides, cyclones, fire and floods.

### 2.4 Provision of Lands

A major issue encountered in fulfilling the role of the Ranaviru Seva Authority for war heroes and their families is to provide shelter for those families. However, the war hero and his family are in great trouble when they do not have a place to build a house, even though they are often encouraged to live in a house by providing the necessary financial assistance through housing and relief loan projects.

As a solution to this, the land project directly provides plots of land and provide the necessary support for land acquisition. Accordingly, the progress of the land project for the year 2019 can be shown as follows.

#### Provision of Plots of Lands in year 2019

Activity	Number
Provision of Plots of Lands	67
Holding Land Kachcheri	03
Submitting recommendations for obtaining deeds / licenses for settled lands in accordance with the requests of war heroes and letters sent from the Divisional Secretariats	154
Submitting lists of names for identified lands (to Housing Development Authority, Mahaweli Authority and Divisional Secretariats)	286

#### Vote - Administrative Expenditure 2019

Description	Amount (Rs.)
Participating in the meetings held in the relevant Divisional Secretariats regarding lands given to war heroes (for land inspection)	2865.00

<b>Provision of Houses Provision of Houses and Assistance for Housing</b>	<b>Physical</b>		<b>Financial (Rs.Mn)</b>	
	<b>Annual Target</b>	<b>Reaching the Target</b>	<b>Annual Allocation</b>	<b>Amount Disbursed (Rs.Mn)</b>
Viru Sumithuru Housing Project (Complete Houses)	488	38		
Viru Sumithuru Housing Project (Semi Houses)	425	741	0.5	0.05
Provision of Housing Loans	100	79	42	38.4
Provision of Plots of Lands	Directed to relevant institution as per request.	67	Provisions not required	
Holding Land Kachcheri		3		
Submitting relevant recommendations for deeds/ licenses		154		
Submitting name list for identified lands		286		

## 03

## Providing Medical Facilities and Assistance

Providing medical facilities and assistance to the disabled war heroes, closest relatives of the war heroes who sacrificed their lives in the battlefield as a task entrusted by Ranaviru Seva Authority Act in order to empower them physically and mentally. Accordingly, the following projects and programs are carried out by the Ranaviru Seva Authority.

### 3.1 Providing Medical Aid

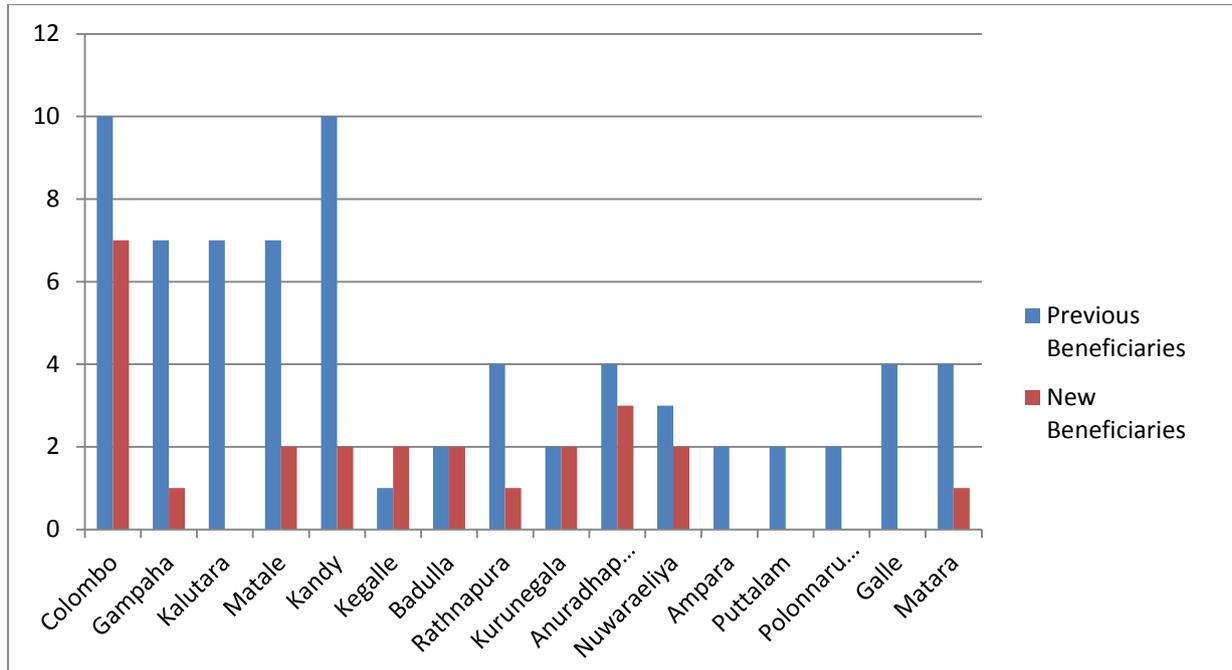
This programme is implemented with the aim of providing assistance in medical treatments of the war heroes who were disabled and retired and the families of the war heroes who sacrificed their lives.

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 2019 are as follows.

District	Number of Beneficiaries		Total
	Previous Beneficiaries	New Beneficiaries	
Colombo	10	7	17
Gampaha	7	1	8
Kalutara	7	-	7
Matale	7	2	9
Kandy	10	2	12
Kegalle	1	2	3
Badulla	2	2	4
Rathnapura	4	1	5
Kurunegala	2	2	4
Anuradhapura	4	3	7
Nuwaraeliya	3	2	5
Ampara	2	-	2
Puttalam	2	-	2
Polonnaruwa	2	-	2
Galle	4	-	4
Matara	4	1	5
Total	71	25	96

## Providing Medical Aid - 2019



### 3.2 Medical Relief Loans

A large number of people apply for medical assistance annually based on various health problems faced by the war hero community. The majority apply for emergency surgeries and treatments, and the vast majority out of them already receive salaries and allowances.

The main objective of this program is to provide an interest free loan to the war hero community who are in urgent need of medical assistance. Therefore, the Medical Relief Loan Scheme, which had been suspended earlier due to lack of funding, resumed on 17.10.2019.

Accordingly, by the end of 2019, medical relief loans have been provided to 04 beneficiaries.

Providing medical facilities and assistance	Physical		Financial (Rs.Mn)	
	Annual Target	Reaching the Target	Annual Allocation	Amount Disbursed (Rs.Mn)
Medical Aid	As per request	96 (25 new beneficiaries and 71 previous beneficiaries)	3,000,000.00	2,710,600.00
Medical Loans	As per request	4	1,000,000.00	-

## 04

### **Providing Opportunities for Access to Education and Higher Education.**

The Ranaviru Seva Authority offers scholarships under various scholarship programs to provide access to education and higher education under the functions assigned by the Ranaviru Seva Authority Act.

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

461 new scholarships have been granted under Ranaviru Du Daru Savings Investment Scholarship in year 2019. Further 950 previous scholarships were continued.

#### **4.2 G.C. E (A/L) Scholarship Scheme**

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 which is mentioned under 4.1. 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, 230 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 2019, new scholarships have been granted to 103 children who are pursuing higher studies. Cash has been credited to 197 previous accounts.

### 4.4 Foster Parent Scholarships 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, 337 foster parent scholarships have been granted in year 2019.

### 4.5 Skills Promotion Loans

Under this loan scheme, a maximum of Rs. 500,000.00 is provided under a concessionary service charge, encouraging children of war heroes to pursue higher education from local and foreign higher education institutions. Accordingly, loans have been provided to 04 beneficiaries in the year 2019 under this loan scheme.

Providing opportunities for access to education and higher education	Physical		Financial (Rs.Mn)	
	Annual Target	Reaching the Target	Annual Allocation	Amount Disbursed (Rs.Mn)
Ranaviru Du Daru Savings Investment Scholarship Scheme (For Grade 6,7,8 and 9)	1100	1411	15,830,000.00	14,685,000.00
G.C.E. (O/L), (A/L) Scholarship Scheme	600	562		
Scholarships for Children in Higher Education	292	300		
Foster Parent Scholarship Aid	750	337	4,200,000.00	3,403,000.00
Skills Promotion Loans	4	4	1,500,000.00	595,000.00

## 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 Conducting Entrepreneurial Development Workshops

**5.1 Granting Self- employment Loans.**

Under this project, training and identification of training needs based on the innate abilities of the families of war heroes, guidance and opportunities for technical and technical training as well as employment orientation and encouragement for self-employment will be carried out.

A loan of Rs.500,000.00 is given away to the war hero community under 5% service charge to start self-employments and to improve them.

Accordingly, 34 loans have been granted in year 2019 to start and improve the self-employments.

**5.2 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 2019.

Assistance in safeguarding productive employment	Physical		Financial (Rs.Mn)	
	Annual Target	Reaching the Target	Annual Allocation	Amount Disbursed (Rs.Mn)
Granting Self-employment Loans	25	34	10,890,000.00	8,990,000.00
Conducting Entrepreneurial Development Workshops	Workshops are conducted on requirement	1	-	-

## 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 District Awareness Programmes on Ranaviru Sansada
- 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 Programme to build Kantha Pawura war hero consultancy network
- 6.9 Ranaviru Women and Child Development Project

### 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. The money can be withdrawn from National Savings Bank or Post Offices.

Money is deposited to the accounts at the end of every month and the beneficiaries are advised to withdraw the amount of each month without leaving balances in the account. After the demise of the beneficiary the Death Certificate and the Pass Book should be submitted and the amount in the account is credited back to the account of Ranaviru Seva Authority. The money can be withdrawn from the account only to the relevant beneficiary and the monthly payment to the surviving beneficiary will be increased to Rs. 2250 after notifying that one person has died.

## 6.2 Ranaviru Mapiya Protection 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 before 15th June and 15th December every year to prove that the beneficiary is alive.

## 6.3 District Awareness Programmes on Ranaviru Sansada

Ranaviru Sansada 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 2019.

## 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 19.05.2019 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 2019 are given below.

<b>Province</b>	<b>Venue</b>
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	Near the War Hero Memorial 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 heroes 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. National War Hero Commemoration was held at this place in year 2003. 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 became 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
- Education and Vocational Training
- Health
- Traveling
- Consumer supply

Accordingly, 42953 privilege cards have been issued as at 31.12.2019

## 6.8 Programme to build Kantha Pawura war hero consultancy network

Considering the psychological and social and economic status of war hero widows, they can be distinguished from other women in the community.

There are a number of agencies and related agencies operating at the governmental and non-governmental levels island-wide, implementing a number of programs to provide guidance, coordination and financial and material assistance to women, focusing on issues faced by women.

Therefore, it is very important for those widows to be aware of the institutions and related officials who can provide them with the guidance they need to solve their problems as well as expand their knowledge and understanding. On the other hand, better understanding and quality services can be provided if such officers implement relevant guidance and support processes with prior knowledge of the psychological, social and economic background of the widows. This is a process that is more beneficial to both parties.

Therefore, the Kantha Pawura- Empowerment Program seeks to identify government agencies engaged in women's empowerment activities at the Divisional Secretariat level and to make them more aware of the issues of war heroes and to reach out to war hero's there widows community through this program. Accordingly, 02 Kantha Pawura programmes were conducted during 2019



Highlights of Kantha Pawura Programme

## 6.9 “Ranaviru Sith Suwaya” Spiritual Development Programme

The "Ranaviru Sith Suwaya" program is a program to awaken the consciousness of the Ranaviru community to provide solutions to the psychological, social and spiritual problems of the members of the security forces who have been directly and indirectly affected by the war in the country for nearly three decades. .

This program was implemented in collaboration with the Vipassana International Buddhist Center under the guidance of Ven. Ududumbara Kashyapa Thero, Head of the International Vipassana Meditation Center, Wijerama Mawatha, Colombo 07.

<b>Serial number</b>	<b>Programme</b>	<b>Date</b>	<b>Target Group</b>	<b>Venue:</b>
1	“Ranaviru Sith Suwaya” Spiritual Development Programme- Western Province	2019.02.11	500 War Hero Members	International Vipassana Meditation Center, Wijerama Mawatha, Colombo 07.
2	“Ranaviru Sith Suwaya” Spiritual Development Programme -Kosgonna	2019.06.17	150 War Hero Members	Kosgama War Hero Village
3	“Ranaviru Sith Suwaya” Spiritual Development Programme -Dombagoda	2019.06.24	200 War Hero Members	Dombagoda War Hero Village
4	“Ranaviru Sith Suwaya” Spiritual Development Programme and Mango Tree Plantation - Anuradhapura	2019.07.22	400 War Hero Members	Veheragala Buddhist Centre Tambuththegama
5	“Ranaviru Sith Suwaya” Spiritual Development Programme -Kothmale	2019.08.13	150 War Hero Members	Kothmale Divisional Secretariat
6	“Ranaviru Sith Suwaya” Spiritual Development Programme -Naula	2019.08.19	250 War Hero Members	Arangala Viharaya, Naula,
7	Matale District War Hero Children’s Personality Development Workshop	2019.08.29	250 War Hero Members	Auditorium, Divisional Secretariat, Raththota
8	Kandy District War Hero Children’s Personality Development Workshop	2019.08.30	250 War Hero Members	Police Auditorium, Kandy
9	Western Province War Hero Children’s Personality Development Workshop	2019.08.31	150 War Hero Members	Vipassana Meditation Center
10	“Ranaviru Sith Suwaya” Spiritual Development Programme -Galle District	2019.09.10	60 Sansada Members	District Secretariat, Galle
12	“Ranaviru Sith Suwaya” Spiritual Development Programme- Alawwa	2019.10.21	400 Sansada Members	Divisional Secretariat, Alawwa



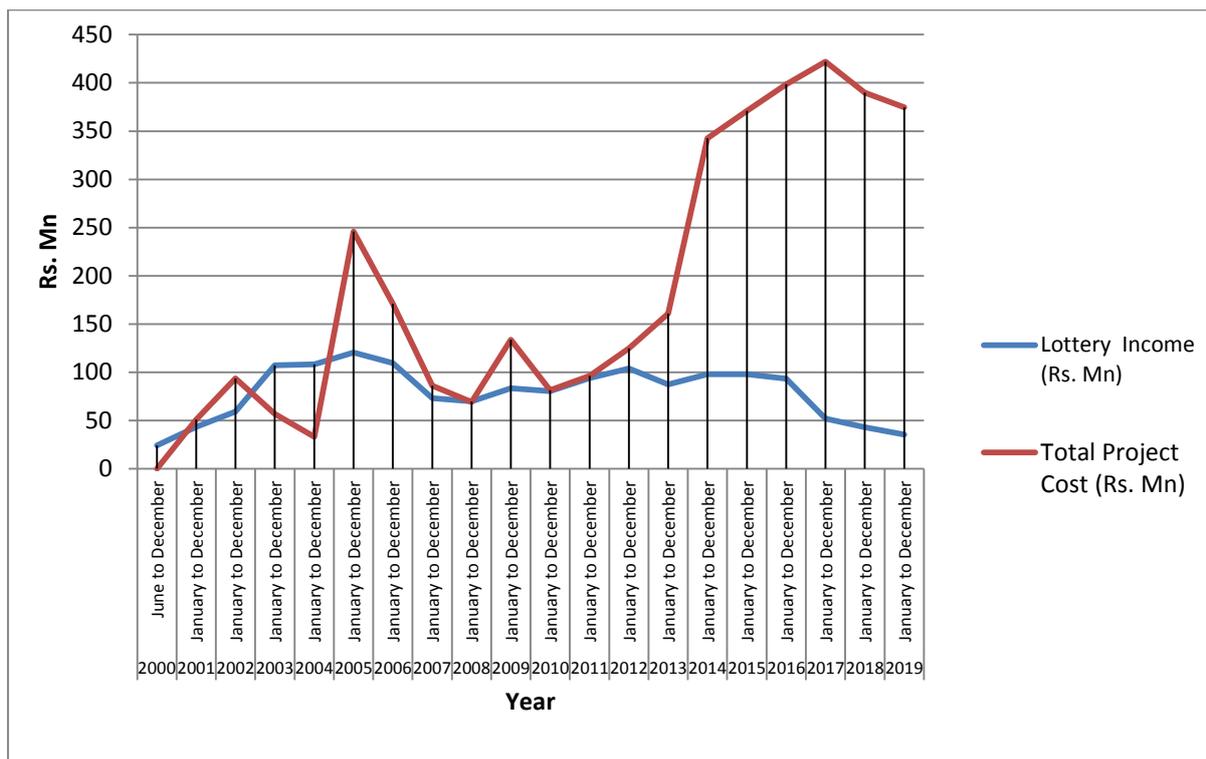
Highlights of Ranaviru Sith Suwaya Programme

**Issue of obtaining financial  
provisions when fulfilling  
the tasks assigned by the  
Ranaviru Seva Authority  
act no 54 of 1999**

Receipt of Lottery Board funds was the main source of funding for the implementation of various projects in fulfilling the functions assigned by the Act for the war heroes who were disabled due to the war disaster and the next of kin of war heroes who sacrificed their lives. The Authority is currently facing a severe financial crisis due to a 50% reduction in Lottery Board receipts in 2017 and 2018 and a year-on-year decline in donations from donors, as well as bearing all recurrent expenses of the organization in addition to staff salaries and allowances from institutional funds.

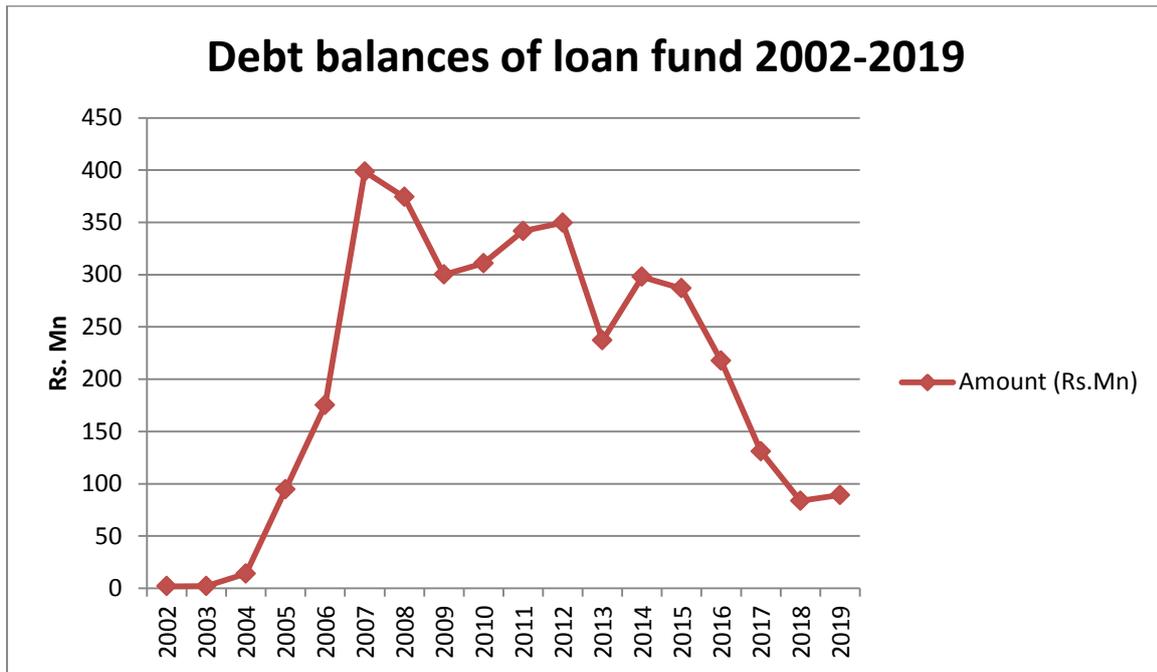
The following is information on Lottery Board receipts from 2000 to the end of 2019 and the amount of money the Authority has spent annually on development projects.

<b>Income from Lottery and Project Costs from 2000 to 2018 - Ranaviru Seva Authority</b>			
<b>Year</b>	<b>Duration</b>	<b>Lottery Income (Rs. Mn)</b>	<b>Total Project Cost (Rs. Mn)</b>
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	160.71
2014	January to December	98	342.52
2015	January to December	97.79	370.88
2016	January to December	93.47	398.4
2017	January to December	52.08	421.92
2018	January to December	43.14	389.81
2019	January to December	35.51	374.75
	<b>Total</b>	<b>1,584.13</b>	<b>3,702.04</b>



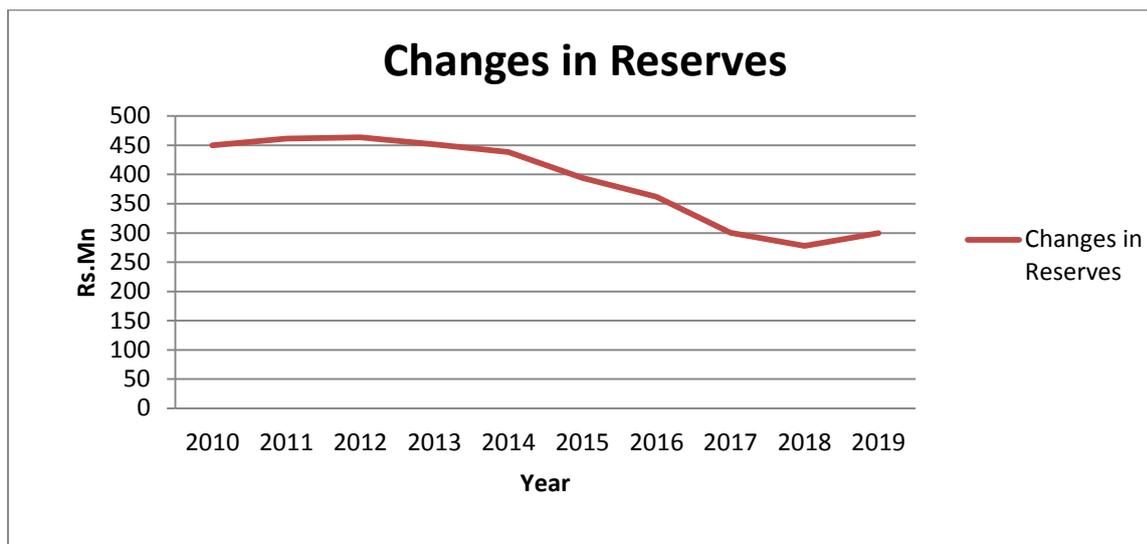
The Lottery Board has been able to manage the funds by investing the Board Lottery grants received during the period 2000 - 2014 in the State Banks and in the Relief Loan Fund of the Authority.

2002 - 2019 Concessional Loan Fund Information on outstanding debt balances (debt owed to 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	297.79
2015	286.92
2016	217.56
2017	131
2018	83.65
2019	89.02



However, due to the priority given to welfare grants for the Ranaviru community during the period 2015-2019, the reserve funds of the Ranaviru Seva Authority have decreased. Under the approved budget for the year 2019, around Rs. 36 million was planned to be spent from the reserve money for welfare programs.

Year	Rs.Mn							
	Income			Expense			Surplus. (Deficiency)	Changes in Reserves
	Government Grant	Income of the Institution	Total	Admini stration	War Hero Welfare	Total		
2010			-			-	-	450.08
2011	21.76	120.7	142.46	34.73	96.32	131.05	11.41	461.49
2012	35.59	135.56	171.15	44.14	124.72	168.86	2.29	463.78
2013	69.45	121.34	190.79	42.38	160.71	203.09	-12.3	451.48
2014	251.82	129.2	381.02	51.35	342.52	393.87	-12.85	438.62
2015	262.36	124.21	386.57	60.31	370.88	431.19	-44.62	394
2016	324.1	120.23	444.32	77.94	398.4	476.34	-32.02	361.98
2017	380.18	91.46	471.64	111.13	421.93	533.06	-61.42	300.57
2018	386.76	73.16	459.92	92.56	389.81	482.37	-22.45	278.12
2019	407.37	64.02	47.39	89.22	374.75	456.97	14.42	299.54



Further Rs. 56 Mn was expected, Rs. 41 million from lottery receipts and Rs. 5 Mn from the promotion of funds and other receipts, as the revenue of the Authority for the year 2019, However it can be predicted that in reality the revenue the authority can get from the above income is around Rs. 30 million. The resulting revenue shortfall will have to be covered by the reserve fund, which will further reduce the Authority's reserves by 31 December 2019.

Accordingly, the Ranaviru Seva Authority will face difficulties in obtaining funds for Ranaviru welfare programs in the year 2020.

Nearly a decade after the end of the war, the rehabilitation and after care of war heroes, especially those disabled due to the war disaster, has become a complex task.

It is estimated that a significant amount of money will be spent in the coming year to provide the necessary equipment, including prosthetic limbs, for war heroes with disabilities. In addition, a minimum of Rs. 20 million is required annually to provide crutches, wheelchairs, surgical instruments and assistive devices to disabled war heroes upon request. Moreover, as war heroes age, their physical and mental health problems worsen. This requires a minimum of funding for the implementation of psychosocial and health promotion programs, the welfare of spouses and children of deceased war heroes, and the provision of parental care benefits for unpaid parents.

In addition, the recurrent expenditure on salaries and non-allowances of the Authority is around Rs. 35 million. Accordingly, it is essential to set aside a minimum of Rs. 100 million each year from the annual budget. Lack of funds which leads to stop the psychosocial welfare of 20353 war heroes who sacrificed their limbs at the war and 29932 families of those who sacrificed their lives to establish peace in the country to breach their trust on the government.

## **Projects that are currently stalled due to lack of funding**

### **War Hero Villages Project**

1. Infrastructural Development Programmes
2. Model War Hero Villages Programme
3. War Hero Villages and Home Gardening Programmes
4. Fellowship programmes of the members in War Hero Villages

### **War Hero Commemoration Project**

1. Uththama Puja Pranama Medal Awarding Ceremonies

### **Health Sector**

1. Medical Clinics
2. Eye Clinics
3. Medical Loans
4. Psychological Training Workshops
5. Health Promotion Workshops

### **Rehabilitation and Care Programme**

1. Training Programmes for Disabled War Heroes

### **War Hero Community Development Programmes**

1. Leadership Training Programmes
2. 'Sansada Clusters' Programme to develop fellowship among Sansada and Inter Sansada Members
3. Inter Sansada Activities
4. Emergency Aid (Awarding financial aid at the death of a war hero and natural calamities)
5. "Sansada Conferences" held nationally with the participation of the officers of the war heroes' forums operating island wide.
6. 07 day field observation aimed at monitoring the physical progress of the projects implemented by the Ranaviru Seva Authority, identifying the needs of the Ranaviru community and the psychosocial intervention.

### **Education Project**

1. Computer Training Centers
2. Education and Vocational Training Aid
3. Cultural Training Centers
4. Foreign Scholarships (Education and Sports)

**Income generation programs to increase the income level of war hero family members and to ensure employment.**

1. Self-Employment Aid (Subject to the maximum of Rs.50,000)
2. Self-Employment Workshops (Providing entrepreneurial knowledge and technical / technological knowledge)

**Housing Loans**

1. Housing Aid

**Women's development Programme:**

Special Women's Development Programs aimed at the psychosocial, health and economic development of the spouses, mothers and daughters of war heroes, especially of those who sacrificed their lives

1. War Hero Women's Development Programmes
2. War Hero Women's Outbound Training Workshops
3. Economic Empowerment
4. Leadership Training Programmes



**Report of the  
Auditor General  
2019**



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 2019 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 Constitution.

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, 2019 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) Actions had not been taken to present the amortization of Rs. 473,448 which was due to be carried out on the assets purchased using government capital for a value of Rs. 2,309,928
- (b) An amount of Rs. 1,51,044 has been capitalized as buildings in the year under review with the inclusion of a value of Rs. 88, 614 which is the value of unused building materials.
- (c) Even though the investment interest income for the year under review was Rs. 1 615, 986.00. it has been indicated in the financial statements as Rs. 1,910, 908 and as a result the annual interest income has been overstated by Rs. 294, 922 and the interest income receivable by Rs. 290,882.00. Further the interest income of the fixed deposits has been understated by Rs. 194, 696 and the interest receivable has been overstated by Rs. 45, 928.00.
- (d) Even though it is required by Public Sector Accounting Standard 19 to make a policy for allocation of post employee benefits based on the increase of salary of prospectus employees, discount rate, employee turnover and other actuarial assumptions, no such policy was made even when an allocation of Rs. 16, 922, 149 was made as the total of gratuity of 63 employees based on the salary earned by the employees last and the period of service.

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 avoid 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.

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. 371	Even though the advance amounts should be settled as soon as the task is completed, an amount of Rs. 1, 830, 450 which was a total of advances paid to 5 officers in year 2014 had not been settled until 31 <sup>st</sup> December 2019.
(b)	Public Finance Circular No 05/206 dated 31 <sup>st</sup> March 2016 and F.R. 756	Reports of the Board of Survey should be submitted to the Auditor General before 15 <sup>th</sup> of June every year as per Section 3.2.6 of the Public Finance Circular No 05/2016 dated 31 <sup>st</sup> March 2016. However, the reports for the year 2019 has not been submitted.
(c)	Public Finance Circular No 21 dated 24 <sup>th</sup> May 2002	Even though the Authority should table the Performance report within 150 days after the financial year ends at the Parliament, the Performance Reports for the years 2017, 2018 and 2019 had not been tabled even as at 31 <sup>st</sup> December 2019.

- 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.

Wheelchairs, crutches, prosthetic legs and spectacles requested for the disabled war heroes were 354, 583, 472 and 165 respectively. However, only 25, 29, 9 and 0 were the numbers provided. Accordingly, Authority has not prioritized the purpose of fulfilling the needs of the war heroes. Even though an amount of Rs. 10 Mn was granted to the Authority from Api Wenuwen Api Fund on 11<sup>th</sup> July 2019 for this purpose, the Authority has not taken actions to purchase relevant items and the amount had been remitted to the fund on 31<sup>st</sup> December 2019.

- 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.

### 3. Other Audit Observations

(a) An amount of Rs. 5,940,500 was informally paid to two account holders within the period between June 2016 and November 2017 under Mapiya Surekum scheme. No actions had been taken to recover Rs. 4,978,500.

(b) An amount of Rs. 17, 550, 89 paid to 237 beneficiaries under Mapiya Surekuma allowances programme without confirming whether the beneficiaries are alive, had been dormant in the accounts for a period of 01 to 10 years.

(c) Even though the accounts of the beneficiaries should be cancelled and the balance amounts should be remitted back to the Authority at the instances the beneficiary passes away while the 25 percent of the salary of the war hero is paid, an amount of Rs. 2,493,75 was remaining in the accounts of 74 such beneficiaries as at 31<sup>st</sup> December 2019.

(d) It had been planned to establish a multi task training center in the land and the building in Yaabedda, Akuressa, received as a donation, after carrying out required renovations using Rs. 10.1 million, no actions had been taken as per the plan and the said land and building which values Rs. 26.7 million remains unused and unsafe.

(e) It was due to complete 2739 houses i.e. 1464 houses and 275 semi houses, within the period of year 2017 to year 2019 under Viru Sumithuru Housing Project which was proposed in year 2016 with the aim of fulfilling the housing requirements of the war heroes who became disabled and sacrificed their lives at the battlefield. However, only 195 houses and 298 semi houses had been completed as at the end of year 2019. Accordingly, within the period of three years only 13% of complete houses and 23% of semi houses were completed.

(f) An allocation of Rs. 2,700,000 had been made in the year 2019 to purchase equipment for disabled war heroes. Only Rs. 1, 492,888 i.e. 55% was utilized and an amount of Rs. 480,000 which was allocated for buildings and constructions had also been unutilized.

W.P.C. Wikramarathna

Auditor General

# **Financial Statement 2019**



Ranaviru Seva Authority  
Statement of Financial Position as at 31-12-2019

	Notes	2019		2018	
		Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.
<b>Assets</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	1		212,490,032.70		195,368,953.76
Deposits	2		310,141.38		335,141.38
Prepayments	3		295,745.70		231,930.29
Loans and interests receivable	4	89,019,645.02		83,689,967.50	
Less					
Allocation for Doubtful Debts		<u>650,255.23</u>	88,369,389.79	591,634.24	83,098,333.26
Stationary Stocks	5		1,314,293.28		1,975,657.08
Total	01		<u>302,779,602.85</u>		<u>281,010,015.77</u>
<b>Non Current Assets</b>					
Fixed Deposits	6		28,000,000.00		28,000,000.00
Work in Progress	7		-		
Infrastructure, Plant and Equipm	8		23,161,402.90		17,227,899.52
Lands and Buildings	9		292,570,464.18		294,520,491.58
Total	02		<u>343,731,867.08</u>		<u>339,748,391.10</u>
<b>Total Assets</b>	<b>^03=01-02&amp;</b>		<u><b>646,511,469.93</b></u>		<u><b>620,758,406.87</b></u>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Total	04		<u>8,843,519.92</u>		<u>12,143,994.50</u>
<b>non Current Liabilites</b>					
Total	05		<u>26,576,700.16</u>		<u>22,715,134.83</u>
<b>Total Liabilities</b>	<b>^06=04+05&amp;</b>		<u>35,420,220.08</u>		<u>34,859,129.33</u>
<b>Net Assets</b>	<b>^03-06&amp;</b>		<u><b>611,091,249.85</b></u>		<u><b>585,899,277.54</b></u>
<b>Net Asets/ Equity</b>					
Ranaviru Dudar Welfare Funs			76,710.00		76,710.00
Employee Loan Cirulation Fund			10,825,862.50		10,387,500.44
Revaluation Reserve			116,054,268.58		104,707,082.46
Accumulated Surplus/ (Deificency)			484,134,410.07		470,727,984.64
<b>Total Net Assets/Equity</b>	<b>^01-02-06&amp;</b>		<u><b>611,091,251.16</b></u>		<u><b>585,899,277.54</b></u>

Above statement of Financial Postion should be read with accounting policies and notes to the accounts which are stated from page 2 to 25.

The Board of Management is responsible for the preparation and presentation of these financial statements. The authority for the signing and issuing of financial statements on behalf of the Board of Management was given to the Chairperson and Assistant Director of Finance on 28.02.2020

Harshi de Silva  
Assistant Director- Finance  
Ranaviru Seva Authority

S.L. Kottegoda  
Vice Chairperson  
Ranaviru Seva Authority

01

Major General (Retired) Nandana Senadheera  
WWV RWP RSP VSV USP NDU  
Chairman

**Ranaviru Seva Authority**  
**Statement of Financial Performance for the year ended 31.12.2019**

	Notes	2019 Rs.Cts	2018 Rs.Cts
<b>Income</b>			
Government Donors (Recurrent)	12	407,372,825.00	386,762,994.23
Revenue from Supiri Wasana Sampatha Lottery		35,506,340.00	43,136,528.00
Interest Income	13	17,428,336.80	13,299,718.86
Interest Income of Employee Loans		438,362.06	381,698.58
Service Charges	14	4,193,086.94	7,631,911.76
Revenue from Ranaviru Flags Sales	15	3,344,015.54	4,500,000.00
Donations	16	2,425,000.00	1,619,550.00
Revenue from vehicle sale	17	-	1,893,547.95
Receipt Account of Housing Projects			-
Senhiru Siyapath Project			-
Registration fee for suppliers			
Doubtful Debt Allocations			408,902.05
Other Income	18	683,084.53	291,809.52
<b>Total Income</b> ^01&		# 471,391,050.87	- 459,926,660.95
<b>Expenditure</b>			
<b>Total Expenditure+A</b> ^02&	19	49,341,387.32	52,114,140.08
Travelling Expenses	20	1,086,301.00	1,286,754.00
Supplies	21	3,382,754.11	5,324,329.22
Maintenance Cost	22	2,170,733.76	3,927,087.52
Contractual Services	23	14,465,480.50	19,450,065.52
Other Recurrent Expenses	24	2,712,676.11	2,011,278.25
Project Operational Expenses	25	374,748,496.17	389,812,548.99
Depriciation		8,410,616.48	7,708,395.77
Financial Cost	26	647,584.62	739,964.58
Writing off deficiency of goods		812.42	
<b>Total Expenditure</b> (02)		456,966,842.50	- 482,374,563.93
<b>Accumulated Surplus for the year (Deficiency) (01-02)</b>		14,424,208.37	- (22,447,902.98)

**Ranaviru Seva Authority**  
**Statement of Cash Flow for the year ended 31.12.2019**

	Notes	2019 Rs. Cts	2018 Rs. Cts
<b>Cash Flow from Operating Activities</b>			
Surplus / (Deficiency)		14,424,208.37	(22,447,902.98)
<b>Adjustments</b>			
Depreciation		8,410,616.48	7,708,395.77
Allocation for Provision of Gratuity		2,522,020.77	2,391,553.63
Donation of Goods		27,022.00	
Revenue from Vehicle Sale			(1,893,547.95)
Interest Income		(17,428,336.80)	(13,299,718.86)
Writing off Goods Deficiency		812.42	
Extra-Ordinary Items		1,973,673.46	5,035,357.61
<b>Surplus / (Deficiency) before changes in Working Capital</b>		<b>9,930,016.70</b>	<b>(22,505,862.78)</b>
(Increase) / Decrease in Stationary		661,363.80	(781,132.26)
(Increase) / Decrease in Deposits		25,000.00	252,000.00
Increase / (Decrease) in Prepayments		(63,815.41)	49,748.96
Increase / (Decrease) in Payables		(3,300,474.58)	(3,648,845.74)
(Increase) / Decrease in Receivables		(5,271,056.53)	47,365,915.22
Payment of Gratuity		405,066.89	(1,197,181.52)
Increase / (Decrease) in Cash Flows from Operating Activities		<b>2,386,100.88</b>	<b>19,534,641.88</b>
<b>Net Cash Flows from Operating Activities</b>		<b>2,386,100.88</b>	<b>19,534,641.88</b>
<b>Cash Flows from Investing Activities</b>			
Sales/ (Acquisitions) of Lands and Buildings		(1,651,044.90)	(10,640.00)
Sales / (Acquisitions) of Machinery		(1,503,912.50)	(565,727.00)
Sales / (Acquisitions) of Furniture		(18,400.00)	(411,373.00)
Sales / (Acquisitions) of vehicle equipment			1,923,000.00
Interest Income		17,428,336.80	13,299,718.86
<b>Net Cash Flows from Investing Activities</b>		<b>14,254,979.40</b>	<b>14,234,978.86</b>
<b>Cash Flows from Financing Activities</b>			
Major Receivables from Government		480,000.00	1,500,000.00
<b>Net Cash Flows from Financing Activities</b>		<b>480,000.00</b>	<b>1,500,000.00</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>		<b>17,121,080.27</b>	<b>35,269,620.74</b>
Cash and Cash Equivalents at the beginning of the year		195,368,953.74	160,099,333.00
<b>Cash and Cash Equivalents at the end of the year</b>		<b>212,490,034.01</b>	<b>195,368,953.74</b>

**Ranaviru Seva Authority**  
**Statement of Total Net Assets / Changes in Equity for the year ended 31.12.2019**

Description	Notes	Ranaviru Dudaru Welfare Fund	Employee Loan Circulation Fund	Revaluation Reserve	Accumulated Surplus / (Deficiency)	Total Net Assets / Equity
			Rs. Cts	Rs. Cts		Rs. Cts
<b>Balance as at 01-01.2018</b>		76,710.00	10,005,801.86	104,707,082.46	423,766,244.52	538,555,838.84
Adjustments (02)	27	-			4,814,169.43	4,814,169.43
Land Donation (03)					60,590,000.00	60,590,000.00
Goods Donation (04)	28				44,240.00	44,240.00
Building Donation					5,563,250.00	5,563,250.00
Vehicle Account					83,006.84	83,006.84
Transfer of Employee Loans to Circular Fund (06)		-	381,698.58		(381,698.58)	-
Lands Account Transferring to Allocations Account for Gratuity (7)					(1,303,324.58)	(1,303,324.58)
Retained Profits Account						-
Total excess/ (deficiency) in the Period (08)					(22,447,902.98)	(22,447,902.98)
Total Excess/(Deficiency) identified for the entire period (08=02+03+04+05+06+07)		76,710.00	10,387,500.44	104,707,082.46	470,727,984.65	585,899,277.55
<b>Balance as at 31.12.2019 (09=01+08)</b>		76,710.00	10,387,500.44	104,707,082.46	470,727,984.30	585,899,277.20
Adjustments (10)	27				793,888.73	793,888.73
Goods Donation (11)	28				27,022.00	27,022.00
Transfer of employee loans to Circular Fund (14)			438,362.06		(438,362.06)	-
Transferring to Allocations Account for Gratuity (15)					(1,400,331.18)	(1,400,331.18)
Total excess/ (deficiency) in the Period (16)				11,347,186.12	14,424,208.37	25,771,394.49
Total Excess/(Deficiency) identified for the entire period (17=09+10+11+12+13+14+15+16)		-	438,362.06	11,347,186.12	13,406,425.86	25,191,974.04
<b>Balance as at 31.12.2019 (17=08+17)</b>		76,710.00	10,825,862.50	116,054,268.58	484,134,410.16	611,091,251.24

Ranaviru Seva Authority  
Notes to Financial Statements  
For the year ended on 31-12-2018

Financial Statements and Accounting Policies for year 2019

**1) Corporate Information**

**1.1) Accounting Unit and Basis for Reporting**

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 (revises) 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 fulfilled focusing on the promotion of welfare 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 productive 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**

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

**1.4) Address of the Head Office**

Head Office No. 443, Galle Road, Colombo 03

**1.5) Number of Employees**

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 31.12.2019 is 85.

**Accounting Year**

The Accounting Year of the Authority is a calendar year. These financial statements are presented for the period from 01.01.2019 to 31.12.2019.

**1.6) Date on which the Account Reports should be approved.**

Reports should be approved before the lapse of 60 days of calendar year after the Completed of the financial year. These financial statements were approved by the Board of Management on 28 February 2020

## 02) 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. Actions are taken in

line with “Sri Lanka Statement of recommended practice for not-for profit organization” introduced by Institute of Chartered Accountants at an instance 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,

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.

### 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

## 1) 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 which were changed and the special standards which have an impact on the financial position of the Authority are briefly 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.

#### **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	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 Receivable Values

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

### 3.5) 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.

#### 3.5.2) Allocations

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. (Doubtful debts are depicted in the Financial Performance Report after deducting from bad debts)

#### 3.5.3) Contingent Liabilities

External parties have filed cases against the Authority as at 31st December, 2019

Case No	Complainant	Matter
SCFR/24/2008	K.A. Silawathi	A case is filed in Supreme Court against violation of a fundamental right

SCFR/41/ Court 2016 7 employees of the Authority A case has been filed with regard to violation of fundamental rights

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 except for following income

Description of Income	Basis
Income from Sale of Ranaviru Flags	Best Estimate

#### 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 Bank of Ceylon is given for the education of the children of war heroes.

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 Equivalent**

		<b>2019</b>	<b>2018</b>
		<b>Rs. Cts</b>	<b>Rs. Cts</b>
Bank Balance	29	1,552,179.53	36,000.00
Savings Account Balance	30	5,093,138.54	3,311,368.77
Investments – Short Term	31	205,844,714.63	192,021,584.99
		<u>212,490,032.70</u>	<u>195,368,953.76</u>

**Note 02**

**Deposits**

		<b>2019</b>	<b>2018</b>
		<b>Rs. Cts</b>	<b>Rs. Cts</b>
General Account		90,000.00	90,000.00
Relief Loan Account		220,141.38	245,141.38
		<u>310,141.38</u>	<u>335,141.38</u>

**Note 03**

**Prepayments**

		<b>2019</b>	<b>2018</b>
		<b>Rs. Cts</b>	<b>Rs. Cts</b>
Postal Charges		43,172.00	14,724.00
Relief Loan Account			
Insurance		125,457.12	83,980.23
Relief Loan Account			
Expenses in servicing office equipment		127,117.81	131,361.95
Relief Loan Account			
Printing and Advertising Expenses		-	1,864.11
Relief Loan Account			
		<u>295,746.93</u>	<u>231,930.29</u>

**Note 04**

**Loan and Interest Receivables**

		<b>2019</b>	<b>2018</b>
		<b>Rs. Cts</b>	<b>Rs. Cts</b>
<b>04-1</b>	<b>Receivable Treasury Bills interest</b>	<b>362,607.47</b>	<b>48,485.63</b>
	General Account		
<b>04-2</b>	<b>Investment Interest Receivable</b>		
	Fixed Deposit Interest Receivable		
	Relief Loan Account - Certificate No 837749	(34,735.78)	161,839.45
	Relief Loan Account - Certificate No 438115	166,022.83	139,269.41
	Bank of Ceylon No 1296386	718,890.41	898,630.13
	Bank of Ceylon No 1296385	304,816.44	368,219.17
	Bank of Ceylon No 82763405	35,145.75	49,143.84
	Bank of Ceylon No 83287576	38,288.56	21,095.89
	Bank of Ceylon No 83287697	318,137.53	410,794.52
	7 day call deposit of bank of Ceylon		
	General Account	-	13,787.67
	Relief Loan Account	103,294.52	259,479.45
	Telephone Charges Recivable		
	Relief Loan Account	7,945.40	
<b>04-3</b>	<b>Employee Loans</b>		
	Distress Loan	9,866,264.91	9,999,711.54
	Natural Disaster Account	96,660.00	363,080.00
	Beneficiaries	0	
	Housing Loan for the Employee	109,998.66	548,638.86

	Housing Loan (Sansada Gammana)	53,227,773.28	49,143,658.35
	Medical Loan	183,363.01	325,025.75
	Self Employment Loan	10,569,806.67	5,664,509.85
	Loan for Three-wheelers	68,748.51	2,879,091.56
	Skill Promotion Loan	865,833.23	602,499.94
<b>04-4</b>	<b>Service Charges</b>		
	Relief Loan Account		
	Employee Loan Interest Account		-
	Housing Loan for the Employees	7,200.00	12,500.00
	Housing Loan (Sansada Village)	263,188.48	389,402.74
	Medical Loans	3,252.16	3,391.16
	Self Employment Loans	33,389.00	36,371.78
	Loans for Three Wheelers	6,249.96	59,895.50
	Skill Promotion Loans	208.33	-
<b>04-5</b>	<b>Revenue from Supiri Wasana Sampatha Lottery</b>	8,973,350.00	6,375,740.00
<b>04-6</b>	<b>Advances</b>		
	Relief Loan Account	1,830,450.00	1,830,450.00
	General Account	-	
<b>04-7</b>	<b>Income from the sale of War Hero Flags</b>		3,051,762.00
	Relief Loan Account	863,170.00	
<b>04-8</b>	<b>Festival Advance</b>		
	Relief Loan Account	-	-
<b>04-9</b>	<b>Receivable Ssalaries and Wages Account</b>		21,861.40
	General Account	23,714.46	
<b>04-10</b>	<b>Receivable Employee Trust Account</b>		
	General Account	0.00	2,623.37
<b>04-11</b>	<b>Receivable Employee Trust Account</b>		
	General Account		655.84
<b>04-12</b>	<b>Receivable Cash from Paper Sale</b>		
	Relief Loan Account	4,380.00	4,380.00
<b>04-13</b>	<b>Reciveable Telephone Account</b>		
	relief Loan Account		3,972.70
<b>04-14</b>	<b>Recieveable Distress Loan interest</b>		
	Relief Loan Account	2,231.22	
		89,019,645.02	83,689,967.50
<b>Note 05</b>	<b>Stationery Stocks</b>		
		<b>2019</b>	<b>2018</b>
		<b>Rs. Cts</b>	<b>Rs. Cts</b>
	Relief Loan Account	1,314,293.28	1,975,657.08
		1,314,293.28	-
<b>Nte 06</b>			
<b>Fixed Deposits</b>		<b>2019</b>	<b>2018</b>
		<b>Rs. Cts</b>	<b>Rs. Cts</b>
	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
<b>Note 07</b>			
<b>Work in Progress Account</b>		<b>2019</b>	<b>2018</b>
		<b>Rs. Cts</b>	<b>Rs. Cts</b>
	Relief Loan Account		300,000.00
			300,000.00

## Note 08

## Property, Plant &amp; Equipment

Description	Furniture and Equipment	Machinery	Vehicles	Total
	Rs. Cts	Rs. Cts	Rs. Cts	Rs. Cts
<b>Balance as at 01.01.2019</b>	<b>9,909,684.56</b>	<b>17,805,126.10</b>	<b>13,975,000.00</b>	<b>41,689,810.66</b>
Relief Loan Account				
<b>Additions</b>	<b>18,400.00</b>	<b>1,503,912.50</b>	-	<b>1,522,312.50</b>
Purchases	18,400.00	1,503,912.50		1,522,312.50
Donation				
<b>Adjustments</b>	-	-	<b>(600,000.00)</b>	<b>(600,000.00)</b>
Relief Loan Account			(600,000.00)	(600,000.00)
<b>Eliminations</b>	<b>(65,450.20)</b>	-	<b>(13,375,000.00)</b>	<b>(13,440,450.20)</b>
Relief Loan Account	(65,450.20)		(13,375,000.00)	(13,440,450.20)
Revaluation			12,400,000.00	12,400,000.00
Relief Loan Account			12,400,000.00	12,400,000.00
<b>Balance as at 31.12.2019</b>	<b>9,862,634.36</b>	<b>19,309,038.60</b>	<b>12,400,000.00</b>	<b>41,571,672.96</b>
<b>Depreciations</b>				
<b>Balance as at 31.12.2019</b>	<b>5,343,398.49</b>	<b>8,896,965.17</b>	<b>10,304,554.33</b>	<b>27,461,911.15</b>
Relief Loan Account				
<b>Income expense account</b>	<b>2,872,870.03</b>	<b>1,361,674.15</b>	<b>575,000.00</b>	<b>4,809,544.18</b>
Relief Loan Account	2,872,870.03	1,361,674.15	575,000.00	4,809,544.18
<b>Adjustments</b>	-	-	<b>1,442,631.79</b>	<b>1,442,631.79</b>
Relief Loan Account	-	-	-	-
<b>Eliminations and Adjustments</b>	<b>(64,637.78)</b>	-	<b>(12,322,186.12)</b>	<b>(12,386,823.90)</b>
General Account	(64,637.78)		(12,322,186.12)	(12,386,823.90)
Psycho Social Project Account				
Relief Loan Account				
<b>Balance as at 31.12.2019</b>	<b>8,151,630.74</b>	<b>10,258,639.32</b>	-	<b>18,410,270.06</b>
<b>Net Book Value as at 31.12.2019</b>	<b>1,711,003.62</b>	<b>9,050,399.28</b>	<b>12,400,000.00</b>	<b>23,161,402.90</b>

**Note 09****Lands and Buildings**

Description	Lands	Buildings	Total
	Rs. Cts	Rs. Cts	Rs. Cts
<b>Balance as at 01.01.2019</b>	<b>228,600,640.00</b>	<b>71,060,637.00</b>	<b>299,661,277.00</b>
Relief Loan Account			-
War Hero Commemoration Project Account			-
<b>Additions</b>	-	1,651,044.90	<b>1,651,044.90</b>
Relief Loan Account		<b>1,651,044.90</b>	<b>1,651,044.90</b>
Relief Loan Account			-
<b>Balance as at 31.12.2019</b>	<b>228,600,640.00</b>	<b>72,711,681.90</b>	<b>301,312,321.90</b>
<b>Depreciations</b>			
<b>Balance as at 01.01.2019</b>	-	<b>5,140,785.42</b>	<b>5,140,785.42</b>
Relief Loan Account	-		-
			-
<b>Income Expense Account</b>	-	<b>3,601,072.30</b>	<b>3,601,072.30</b>
Relief Loan Account	-		-
<b>Eliminations and Adjustments</b>	-	-	-
Relief Loan Account	-		-
<b>Balance as at 31.12.2019</b>	-	<b>8,741,857.72</b>	<b>8,741,857.72</b>
<b>Net Book Value as at 31.12.2019</b>	<b>228,600,640.00</b>	<b>63,969,824.18</b>	<b>292,570,464.18</b>

**Note 10****Current Liabilities**

		<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
<b>10-1</b>	<b>Personal Emoluments</b>		
	Stamp Duty Payable		
	General Account	-	
	Relief Loan Account	2,725.00	
	Overtime Allowance Payable		
	General Account	-	24,944.65
	Relief Loan Account	-	
	Allowances Payable		5,400.00
	General Account	-	
	Relief Loan Account	-	
<b>10-2</b>	<b>Travelling Expenses</b>		
	Relief Loan Account	140,000.00	102,800.00
<b>10-3</b>	<b>Supplies</b>		
	Stationery	134,214.50	1,395,633.67
	Relief Loan Account		
	Fuel and Lubricants		
	Relief Loan Account	91,477.00	72,378.00
	Refreshments		
	General Account		
	Relief Loan Account	-	2,230.00
<b>10-4</b>	<b>Maintenance Cost</b>		
	Vehicle Maintenance		
		103,000.00	445,375.00
	Building Maintenance		
	Relief Loan Account	-	202,768.00
<b>10-5</b>	<b>Contractual Services</b>		
	Travelling Expenses Payable		
	Relief Loan Account	-	650.00
	Telephone Charges Payable		
	Relief Loan Account	160,000.00	142,659.91
	Electricity Charges payable		
	Relief Loan Account	155,000.00	145,714.40
	Water Bills Payable		
	Relief Loan Account	36,052.00	30,319.41
	Security Service Charges Payable		
	Relief Loan Account	177,724.80	196,960.00
	Sanitary Service Charges Payable		
	Relief Loan Account	157,000.02	617,681.25
	Newspaper Charges Payable		
	Relief Loan Account	5,500.00	3,970.00
	Audit Fees Payable		
	Relief Loan Account	1,814,762.00	1,314,762.00
	Printing Cost Payable		
	Relief Loan Account	-	71,850.00
	Training Service Fees Payable		
	Relief Loan Account	20,000.00	11,730.00
	Financial Expense Account Payable		
	Relief Loan Account	59,914.45	71,399.59
	Deposits Payable		
	Relief Loan Account	185,463.00	1,023,463.00

	Withholding Tax Payable		
	Relief Loan Account	-	119,132.09
	General Account	1,039.72	689.38
	PAYEE Tax Payable		
	Relief Loan Account	4,800.00	
	f.úh hq;= f.dvke.s,s iy boslsrsus .sKqu		
	Relief Loan Account	224,063.48	224,063.48
	Machinery Expenses Payable		
	Relief Loan Account	218,674.14	753,250.00
	Medical Account Payable		
	Relief Loan Account	46,500.00	
	Other Services Payable		
	Relief Loan Acc+B45:B105ount	43,840.00	
	<b>Rehabilitation of the members who became disabled at the war operations</b>		
<b>10-6</b>	Expenses in providing equipment for the disabled war heroes, payable	16,883.00	
	Equipment Donation Account		
	Expenses for sanitary facilities Payable	-	320,000.00
	Disabled war hero workshops Account Payable	-	
<b>10-7</b>	<b>Provision of Housing and Assistance in Housing</b>		
	Virusara Card Donations Payable	3,607,941.24	3,607,941.24
	Emergenc Disaster Aid Payable		
	<b>Virusumithuru Housing Project Account Payable</b>	-	235,000.00
	<b>Providing Opportunities to Access Education and Higher Education</b>		
<b>10-8</b>	Providing Scholarships		
	Schoarships Accountn Payable	946,415.59	
	Sills Promotion Account Payable	-	
	<b>Uplifting the Living Standards of the Beneficiries</b>		
<b>10-09</b>	Yakabedda Elders' Home Account Payable	-	10,341.15
	Virusara Card Account Payable	-	1,185.00
	War Hero Day Expense Payable	219,765.57	654,215.00
<b>10-12</b>	<b>Relief Loan Account</b>		
	Virusara Card Expenses Payable	116,259.31	259,252.96
	Creditors	154,505.10	76,235.32
		<b>8,843,519.92</b>	<b>12,143,994.50</b>

**Note 11**

**Non-Current Liabilities**

	<b>2019</b>	<b>2018</b>
	<b>Rs.Cts</b>	<b>Rs.Cts</b>
<b>1 Allocation for Gratuity</b>		
Balance of Beginning of the Period	<b>18,653,165.70</b>	<b>16,155,469.01</b>
General Account	18,653,165.70	16,155,469.01
<b>Add</b>		
Allocations for the Period	<b>2,522,020.77</b>	<b>2,391,553.63</b>
General Account	2,522,020.77	2,391,553.63
Relief Loan Account		
<b>Add</b>		
<b>Investment Interest</b>	<b>1,400,331.18</b>	<b>1,303,324.58</b>
General Account	1,400,331.18	1,303,324.58
Relief Loan Account		
<b>Less</b>	<b>540,786.62</b>	<b>1,197,181.52</b>
Payment of Gratuity		-
General Account - Gratuity	314,833.00	950,155.50

General Account - Investment Interest	90,233.89	247,026.02
	135,719.73	
Ending Balance of the Period	<b>22,034,731.03</b>	<b>18,653,165.70</b>
<b>2 Government Donors (Recurrent)</b>	4,541,969.13	<b>4,061,969.13</b>
<b>Total (1+2)</b>	<b><u>26,576,700.16</u></b>	<b><u>22,715,134.83</u></b>

**Notes 12**

	2019	2018
Government Donors ^Recurrent& Administration	Rs.Cts	Rs.Cts
General Account	80,956,325.00	65,803,494.23
<b>Projects</b>		
Relief Loan Account	326,416,500.00	320,959,500.00
	<b><u>407,372,825.00</u></b>	<b><u>386,762,994.23</u></b>

**Note 13**

	2019	2018
Interest Income	Rs. Cts	Rs. Cts
13-1 Interest Income of Treasury Bills		
General Account	1,910,908.20	1,303,324.58
13-2 Interest Income of Fixed Deposits		
General Account- 834038332	89,506.85	17,178.08
Relief Loan Account - Certificate No 83299555	1,001,531.35	259,479.45
Relief Loan Account - Certificate No 67480	2,501,450.81	321,821.64
Relief Loan Account - Certificate No 23810	326,003.42	2,576,369.89
Relief Loan Account - Certificate No 82614284	4,642,517.13	3,558,561.63
Relief Loan Account - Certificate No 82614260	2,034,639.18	1,471,232.89
Relief Loan Account - Certificate No 82763405	665,087.82	413,287.68
Relief Loan Account - Certificate No 83287576	363,079.63	80,547.94
Relief Loan Account - Certificate No 83287697	1,565,542.56	410,794.52
13-3 Interest Income of Savings Accounts		
General Account		
Relief Loan Account Fund Management Account	2,182,662.03	2,624,425.17
Relief Loan Account - No 109010106429	109,840.81	122,358.00
Relief Loan Account - No 100010885550	35,567.00	140,337.39
	<b><u>17,428,336.80</u></b>	<b><u>13,299,718.86</u></b>

**Note 14**

	2019	2018
Service Charges	Rs.Cts	Rs.Cts
Relief Loan Account		
Housing Loan Service Charge Account (Sansada and Villages)	57,500.00	226,479.00
Housing Loan Service Charge Account (Sansada and Villages)	3,424,430.30	5,509,175.50
Medical Loan Service Charge Account	7,089.00	16,296.50
Loan for Three-wheelers Service Charge Account	284,894.02	1,497,907.19
Self Employment Loan Service Charge Account	378,213.88	365,106.68
Housing Loan Service Charge Account (Employees)	40,959.74	16,946.80
	<b><u>4,193,086.94</u></b>	<b><u>7,631,911.67</u></b>

**Note 15**

Revenue from Sales of Ranaviru flags and Bookmarks

	2019 Rs.Cts	2018 Rs.Cts
Relief Loan Account	3,344,015.54	4,500,000.00
	<b>3,344,015.54</b>	<b>4,500,000.00</b>

**Note 16**

Donations

	2019 Rs.Cts	2018 Rs.Cts
<b>16-1</b> Donations - Local		
General Account		
Yakabedda Wedihiti Suraksha Medura	50,000.00	10,000.00
	<b>50,000.00</b>	<b>10,000.00</b>
<b>16-2</b> Donations - Foreign		
Relief Loan Account	2,250,000.00	1,585,550.00
Education Project Account	125,000.00	24,000.00
	<b>2,425,000.00</b>	<b>1,609,550.00</b>

**Note 17**

Revenue from Sale of Vehicles

	2019 Rs.Cts	2018 Rs.Cts
Relief Loan Account	-	1,893,547.95
	0.00	1,893,547.95

**Notes 18**

Other Receipts

	2019 Rs.Cts	2018 Rs.Cts
Insurance Claims		
Relief Loan Account		28,725.00
Other Receipts		
General Account		3.22
Relief Loan Account	683,084.53	291,806.08
Educational Project Account		0.22
	<b>683,084.53</b>	<b>291,809.52</b>

**Note 19**

Personal Emoluments

	Note	2019 Rs.Cts	2018 Rs.Cts
Salaries and Wages	32	38,848,185.70	40,893,854.01
Employee Provident Fund (EPF)	33	4,686,436.29	4,902,027.76
Employees' Trust Fund (ETF)	34	1,171,609.04	1,225,506.92
Gratuity	35	2,522,020.77	2,391,553.63
Overtime Allowances	36	371,098.46	443,087.52
Allowances	37	1,742,037.06	2,258,110.24
		<b>49,341,387.32</b>	<b>52,114,140.08</b>

**Note 20**

Travelling Expenses		2019	2018
		Rs.Cts	Rs.Cts
Local	38	1,086,301.00	1,286,754.00
Foreign		-	
		<u>1,086,301.00</u>	<u>1,286,754.00</u>

**Note 21**

Supplies		2019	2018
		Rs.Cts	Rs.Cts
Stationary and Office Equipment	39	1,357,664.55	2,467,357.91
Fuel and Lubricant	40	1,321,974.06	1,574,506.81
Refreshments	41	396,315.50	308,004.50
Uniforms	42	306,800.00	974,460.00
Accomdatons	43	-	-
		<u>3,382,754.11</u>	<u>5,324,329.22</u>

**Note 22**

Maintenance Costs		2019	2018
		Rs.Cts	Rs.Cts
Maintenance of Vehicles	44	1,585,493.82	1,383,809.44
Maintenance of Office Equipment	45	496,074.94	1,825,399.03
Maintenance of Buildings	46	89,165.00	717,879.05
		<u>2,170,733.76</u>	<u>3,927,087.52</u>

**Note 23**

Contractual Services		2019	2018
		Rs.Cts	Rs.Cts
Transport (Vehicle Rents)	47	60,125.00	119,735.00
Telephone	48	1,340,880.77	1,559,786.52
Post	49	375,027.00	417,576.00
Electricity	50	1,930,975.20	2,971,210.00
Water	51	465,226.40	414,998.05
News Paper	52	35,580.00	52,420.00
Insurane and Reneue Liccense	53	237,749.27	267,401.22
Sanitary Service	54	1,916,161.36	1,898,120.85
Secuirty Service	55	2,261,174.30	2,311,683.30
Lease rent and Local Authorities Lease	56	283,360.00	256,804.00
Building Rent	57	-	374,250.98
Operational Lease and Paymen tof Rents	58	5,559,221.20	8,722,133.60
Consulting and Law Charges	59	-	83,946.00
		<u>14,465,480.50</u>	<u>19,450,065.52</u>

**Note 24**

Other Recurrent Expenditure		2019	2018
		Rs.Cts	Rs.Cts
Auditing Charges	60	500,000.00	507,840.00
Facilities on Office Equipment and Services	61	116,553.96	190,009.40
Printing and Advertising Cost	62	434,476.61	282,793.89
Translation Fees	63	140,565.00	78,985.00
raining Expense - Local	64	512,850.00	412,266.02
Welfare Expenses	65	361,863.04	362,083.94
Other Service Expenses	66	87,940.00	50,800.00
Agrahara Insurance	67	372,000.00	126,500.00
Funds Promotions		186,427.50	
		<u>2,712,676.11</u>	<u>2,011,278.25</u>

**Note 25**

Project Operational Cost	Note	2019 Rs.Cts	2018 Rs.Cts
Rehabilitation of the members who became disabled due to the war	68	2,099,771.65	4,878,904.76
Provision of Houses and Assistance	69	51,237.76	108,526.00
Provision of Medical Facilities and Assistance	70	3,757,100.00	3,566,757.00
Providing Opportunities to access Education and Higher education	71	19,034,229.92	21,033,014.34
Ensuring Productive Employment	72	-	259,532.00
Establishment of Commercial Enterprises	73	349,806,156.84	-
Uplifting the living conditions of beneficiaries	74	-	359,965,814.89
Transfers between Projects		-	-
		<u><u>374,748,496.17</u></u>	<u><u>389,812,548.99</u></u>

**Note 26**

Financial Cost		2019 Rs.Cts	2018 Rs.Cts
26-1	Bad debts		
	Relief Loan Account	58,620.99	
	Less		
	Over Allocation of Doubtful Debts		
	Relief Loan Account		
26-2	Debit Tax		-
	Relief Loan Account	1,150.00	16,255.83
26-3	Retaining Tax		
	General Account	350.34	858.90
	Relief Loan Account	584,183.29	647,850.26
26-4	Payment of Delayed Fees		
	Relief Loan Account		74,999.59
26-6	Financial Expenses		
	Relief Loan Account	3,280.00	
		<u><u>647,584.62</u></u>	<u><u>739,964.58</u></u>

**Note 27**

Adjustments		2019 Rs.Cts	2018 Rs.Cts
	General Account	(119,060.76)	(63,709.22)
	Relief Loan Account	(674,827.97)	(4,750,460.21)
		<u><u>(793,888.73)</u></u>	<u><u>(4,814,169.43)</u></u>

**Note 28**

Dontion of Goods		2019 Rs.Cts	2018 Rs.Cts
	Relief Loan Account	27,022.00	44,240.00
		<u><u>27,022.00</u></u>	<u><u>44,240.00</u></u>

**Note 29**

Bank Balance

	2019 Rs.Cts	2018 Rs.Cts
<b>General Account</b>	787,527.59	-
<b>Educational Project Account</b>	1,000.00	1,000.00
<b>Relief Loan Account</b>	701,606.94	-
<b>Yakabedda War Hero Elders' Home</b>	62,045.00	35,000.00
	1,552,179.53	36,000.00

**Note 30**

Savings Account Balances

	2019 Rs.Cts	2018 Rs.Cts
Relief Loan Account - No 109010106429	3,658,636.19	2,578,481.17
Relief Loan Account - No 100010885550	1,434,502.35	732,887.60
	5,093,138.54	3,311,368.77

**Note 31**

Short Term Investments

	2019 Rs.Cts	2018 Rs.Cts
<b>31-1 Treasury Repurchases/ Trasury Bills</b>		
General Account	20,286,074.53	18,689,288.17
Relief Loan Account		
<b>31-2 Funds Management Account</b>		
General Account	33,981,566.91	10,547,526.40
Educational Project Account	(41,551,822.86)	(41,676,822.86)
Relief Loan Account	71,628,896.05	82,961,953.28
<b>31-2 Fixed Deposits</b>		
General Account 83403832 Bank of Ceylon	1,500,000.00	1,500,000.00
Bank of Ceylon 1296386	-	21,000,000.00
Bank of Ceylon 82614284	50,000,000.00	50,000,000.00
Bank of Ceylon 82614260	20,000,000.00	20,000,000.00
Bank of Ceylon 82763405	7,000,000.00	7,000,000.00
Bank of Ceylon 83287576	5,000,000.00	5,000,000.00
Bank of Ceylon 83287697	17,000,000.00	17,000,000.00
Bank of Ceylon 85156597	21,000,000.00	
	205,844,714.63	192,021,944.99

**Note 32**

Salaries and Wages

	2019 Rs.Cts	2018 Rs.Cts
	38,848,185.70	40,893,854.01
	38,848,185.70	40,893,854.01

<b>Note 33</b>	Employee Provident Fund (EPF)	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
		4,686,436.29	4,902,027.76
		<u><b>4,686,436.29</b></u>	<u><b>4,902,027.76</b></u>
<b>Note 34</b>	Employees Trust Fund	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	General Account	1,074,631.45	1,225,506.92
	Relief Loan Account	96,977.59	
		<u><b>1,171,609.04</b></u>	<u><b>1,225,506.92</b></u>
<b>Note 35</b>	Gratuity Allowances	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	General Account	2,522,020.77	
	Relief Loan Account	-	2,391,553.63
		<u><b>2,522,020.77</b></u>	<u><b>-</b></u>
<b>Note 36</b>	Overtime Allowances and Holiday Pay	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Overtime		
	General Account	-	443,087.52
	Relief Loan Account	371,098.46	
	Total ^1&	<u>371,098.46</u>	<u>443,087.52</u>
	Holiday Pay		
	Total ^2&	-	-
	Total ^1-2&	<u><b>371,098.46</b></u>	<u><b>443,087.52</b></u>
<b>Note 37</b>	Allowances	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	General Account		
	Allowance President	319,009.22	600,241.94
	Allowance Vice President	512,142.86	720,000.00
	Allowance- Board of Management	90,600.00	639,600.00
	Allowance- Audit Committee	-	115,800.00
	Allowances- Other		
	General Account	5,999.26	182,468.30
	Relief Loan Account		
	Allowance President	91,071.43	-
	Allowance Vice President	145,714.29	-
	Allowance- Board of Management	408,000.00	-
	Allowance- Audit Committee	78,000.00	-
	Allowances- Other	91,500.00	-
		<u><b>1,742,037.06</b></u>	<u><b>2,258,110.24</b></u>
<b>Note 38</b>	Travelling Expenses	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Travelling Expenses- Local		
	Relief Loan Account	1,086,301.00	1286754
	Travelling Expenses- Foreign		
	Relief Loan Account	-	
		<u>1,086,301.00</u>	<u>1,286,754.00</u>

<b>Note 39</b>	Stationery and Office Equipment	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	1,357,664.55	2,467,357.91
		<u>1,357,664.55</u>	<u>2,467,357.91</u>
<b>Note 40</b>	Fuel and Libricants	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	1,321,974.06	1,574,506.81
		<u>1,321,974.06</u>	<u>1,574,506.81</u>
<b>Note 41</b>	Refreshments	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	General Account	-	-
	Relief Loan Account	396,315.50	308,004.50
		<u>396,315.50</u>	<u>308,004.50</u>
<b>Note 42</b>	Uniforms	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	306,800.00	974,460.00
		<u>306,800.00</u>	<u>974,460.00</u>
<b>Note 43</b>	Writing Off Deficiencies	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	812.42	-
		<u>812.42</u>	<u>-</u>
<b>Note 44</b>	Vehicle Maintenance Expenses	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	1,585,493.82	1,383,809.44
		<u>1,585,493.82</u>	<u>1,383,809.44</u>
<b>Note 45</b>	Maintenance Expenses of Office Equipment	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	496,074.94	1,825,399.03
		<u>496,074.94</u>	<u>1,825,399.03</u>
<b>Note 46</b>	Building Maintenance Expenses	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	89,165.00	717,879.05
		<u>89,165.00</u>	<u>717,879.05</u>
<b>Note 47</b>	Transport (Vehicle Hires)	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	60,125.00	119,735.00
		<u>60,125.00</u>	<u>119,735.00</u>

<b>Note 48</b>	Telephone Charges	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	<u>1,340,880.77</u>	<u>1,559,786.52</u>
		<u><b>1,340,880.77</b></u>	<u><b>1,559,786.52</b></u>
<b>Note 49</b>	Postal Charges	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	<u>375,027.00</u>	<u>417,576.00</u>
		<u><b>375,027.00</b></u>	<u><b>417,576.00</b></u>
<b>Note 50</b>	Electricity	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	<u>1,930,975.20</u>	<u>2,971,210.00</u>
		<u><b>1,930,975.20</b></u>	<u><b>2,971,210.00</b></u>
<b>Note 51</b>	Water	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	<u>465,226.40</u>	<u>414,998.05</u>
		<u><b>465,226.40</b></u>	<u><b>414,998.05</b></u>
<b>Note 52</b>	Newspaper	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	<u>35,580.00</u>	<u>52,420.00</u>
		<u><b>35,580.00</b></u>	<u><b>52,420.00</b></u>
<b>Note 53</b>	Insurance and Revenue License	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	<u>237,749.27</u>	<u>267,401.22</u>
		<u><b>237,749.27</b></u>	<u><b>-</b></u>
<b>Note 54</b>	Sanitary Service	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	<u>1,916,161.36</u>	<u>1,898,120.85</u>
		<u><b>1,916,161.36</b></u>	<u><b>1,898,120.85</b></u>
<b>Note 55</b>	Security Service	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	<u>2,261,174.30</u>	<u>2,311,683.30</u>
		<u><b>2,261,174.30</b></u>	<u><b>2,311,683.30</b></u>

<b>Note 56</b>			
	Lease Rent and Local Authorities Rent	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	283,360.00	256,804.00
		<u>283,360.00</u>	<u>256,804.00</u>
<b>Note 57</b>			
	Building Rent	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	-	374,250.98
		<u>-</u>	<u>374,250.98</u>
<b>Note 58</b>			
	Operational Lease Rent Payments	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	5,559,221.20	8,722,133.60
		<u>5,559,221.20</u>	<u>8,722,133.60</u>
<b>Note 59</b>			
	Consulting and Law Charges	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	-	83,946.00
		<u>-</u>	<u>83,946.00</u>
<b>Note 60</b>			
	Audit Fees	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	500,000.00	507,840.00
		<u>500,000.00</u>	<u>507,840.00</u>
<b>Note 61</b>			
	Facilities on Office Equipment and Services	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	116,553.96	190,009.40
		<u>116,553.96</u>	<u>190,009.40</u>
<b>Note 62</b>			
	Printing and Advertising Cost	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	434,476.61	282,793.89
		<u>434,476.61</u>	<u>282,793.89</u>
<b>Note 63</b>			
	Translation Fees	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	140,565.00	78,985.00
		<u>140,565.00</u>	<u>78,985.00</u>
<b>Note 64</b>			
	Training Expenses- Local	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	512,850.00	412,266.02
		<u>512,850.00</u>	<u>412,266.02</u>

<b>Note 65</b>			
	Welfare Expenses	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Relief Loan Account	361,863.04	362,083.94
		<u><b>361,863.04</b></u>	<u><b>362,083.94</b></u>
<b>Note 66</b>			
	Other Service Expenses	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	General Account		
	Relief Loan Account	87,940.00	50,800.00
		<u>87,940.00</u>	<u>50,800.00</u>
<b>Note 67</b>			
	Agrahara Expenses	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	General Account		
	Relief Loan Account	372,000.00	126,500.00
		<u>372,000.00</u>	<u>126,500.00</u>
<b>Note 68</b>			
	<b>Rehabilitation of the members who became disabled due to war</b>	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Providing Equipment to Disabled War Heroes	1,509,771.65	874,262.00
	Providing Sanitary Facilities	590,000.00	2,875,000.00
	Workshop for the Disabled Account	-	1,129,642.76
		<u>2,099,771.65</u>	<u>4,878,904.76</u>
<b>Note 69</b>			
	<b>Providing Houses and Assistance for Housing</b>	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Providing Housing Aid	-	
	Aid in Emergencies	-	108,526.00
	Viru Sumithuru Housing Project	51,237.76	
		<u>51,237.76</u>	<u>108,526.00</u>
<b>Note 70</b>			
	<b>Provision of Medical Facilities and Assistance</b>	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Medical Aid	3,757,100.00	3,566,757.00
		<u>3,757,100.00</u>	<u>3,566,757.00</u>
<b>Note 71</b>			
	<b>Providing Opportunities to Access to Education and Higher Education</b>	<b>2019</b>	<b>2018</b>
		<b>Rs.Cts</b>	<b>Rs.Cts</b>
	Foster Parent Scholarships	3,403,000.00	5,107,733.00
	Providing Scholarships		
	General Account	-	6,000,000.00
	Relief Loan Account	15,631,229.92	8,738,231.34
	Skills Promotion	-	1,187,050.00
		<u>19,034,229.92</u>	<u>21,033,014.34</u>

<b>Note 72</b>		
<b>Ensuring Productive Employment</b>	<b>2019</b>	<b>2018</b>
	<b>Rs.Cts</b>	<b>Rs.Cts</b>
Self Employment Aid	-	250,000.00
Enterprenurship Development	-	9,532.00
	<u>-</u>	<u>259,532.00</u>
	<u>-</u>	<u>259,532.00</u>
<b>Note 73</b>		
<b>Uplifting the Living Conditions of the Beneficiaries</b>	<b>2019</b>	<b>2018</b>
	<b>Rs.Cts</b>	<b>Rs.Cts</b>
Parental Protection Allowance	321,079,328.21	318,058,152.29
Mapiya Surekum		
General Account	-	4,000,000.00
Relief Loan Account	23,140,443.74	27,141,124.77
Awareness Programmes for Sansada Officers	478,405.77	291,002.62
Establishing Women's Organizations	163,411.00	403,783.30
War Hero Day Expenses	3,925,259.71	7,770,966.31
Yakabedda Elders' Home	247,147.26	572,638.49
Maintenance of Maylapitiya Park	476,209.42	563,617.08
Establishment of Sports Clubs	107,519.20	421,271.63
Improving Infrastructure of War Hero Villages	154,708.78	
Virusara Card	33,723.75	11,024.15
Senhiru Siyapatha Project	-	515,390.35
Sansada Cluster Programmes		
Data System Maintenane Account	-	4,908.00
Women's Day Celebration	-	170,435.90
Wat Hero Musical Band	-	41,500.00
	<u>349,806,156.84</u>	<u>359,965,814.89</u>
	<u>349,806,156.84</u>	<u>359,965,814.89</u>
<b>Note 74</b>		
<b>Transfers among Projects</b>	<b>2019</b>	<b>2018</b>
	<b>Rs.Cts</b>	<b>Rs.Cts</b>
General Account	18,722,906.52	3,893,950.43
Yakabedda War Hero Elders Home	-	(25,000.00)
Educatonal Project Account		-
Relief Loan Account	(18,722,906.52)	(3,868,950.43)
	<u>(18,722,906.52)</u>	<u>(3,868,950.43)</u>
	<u>(18,722,906.52)</u>	<u>(3,868,950.43)</u>
<b>Note 75</b>		
<b>Senehasa Educational and Resources Information Center</b>	<b>2019</b>	<b>2018</b>
	<b>Rs.Cts</b>	<b>Rs.Cts</b>
General Account		
Receipt Account		
Pymment Account		
	<u></u>	<u></u>
	<u></u>	<u></u>
<b>Note 76</b>		
<b>Building and Construction Donations</b>	<b>2019</b>	<b>2018</b>
	<b>Rs.Cts</b>	<b>Rs.Cts</b>
Relief Loan Account		5,563,250.00
	<u>-</u>	<u>5,563,250.00</u>
	<u>-</u>	<u>5,563,250.00</u>
<b>Note 77</b>		
<b>Building and Construction Donations</b>	<b>2019</b>	<b>2018</b>
	<b>Rs.Cts</b>	<b>Rs.Cts</b>
Relief Loan Account		60,590,000.00
	<u>-</u>	<u>60,590,000.00</u>
	<u>-</u>	<u>60,590,000.00</u>

Note 78

Ranaviru Seva Authority  
Comparative Statement between Estimates and Actual Values  
for the year ended on 31.12.2019

	Original Estimate 2019	Revised Final Estimate 2019	Actual Values in 2019	Difference (between Final Estimate and Actual Values)
	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.
<b>Income</b>				
Government Grants (Recurrent)	441,243,000.00	441,243,000.00	407,372,825.00	33,870,175.00
Revenue from Supiri Wasana Sampatha Lo	41,400,000.00	41,400,000.00	35,506,340.00	5,893,660.00
Interest Income	13,000,000.00	13,000,000.00	17,428,336.80	(4,428,336.80)
Interest Income of Employee Loan	200,000.00	200,000.00	438,362.06	(238,362.06)
Service Charges	4,200,000.00	4,200,000.00	4,193,086.94	6,913.06
Income from Sale of Ranaviru Flags	5,500,000.00	5,500,000.00	3,344,015.00	2,155,985.00
Donations	2,000,000.00	2,000,000.00	2,425,000.00	(425,000.00)
Other receivables	-	-	683,084.53	(683,084.53)
<b>Total Income</b>	(01) <u>507,543,000.00</u>	<u>507,543,000.00</u>	<u>471,391,050.33</u>	<u>36,151,949.67</u>
<b>Expense</b>				
Personal Emoluments	56,350,000.00	60,287,000.00	49,341,388.00	10,945,612.00
Travelling	2,100,000.00	1,100,000.00	1,086,301.00	13,699.00
Supplies	6,210,000.00	3,850,000.00	3,382,754.00	467,246.00
Maintenance Expenses	2,000,000.00	2,600,000.00	2,170,733.00	429,267.00
Contractual Services	16,150,000.00	11,169,000.00	14,465,480.00	(3,296,480.00)
Other Recurrent Expenses	5,569,000.00	8,740,000.00	2,712,676.00	6,027,324.00
Project Operations Expenditure	410,163,000.00	98,250,000.00	374,748,496.00	(276,498,496.00)
Allocation for Doubtful Debt	-	-	58,620.99	(58,620.99)
Depreciation	-	-	8,410,616.00	(8,410,616.00)
Financial Expenses	10,000.00	100,000.00	647,584.00	(547,584.00)
<b>Total Expenses</b>	(02) <u>498,552,000.00</u>	<u>186,096,000.00</u>	<u>457,024,648.99</u>	<u>(270,928,648.99)</u>
<b>Surplus. (Deficiency) in the period (01-02)</b>	<u>8,991,000.00</u>	<u>321,447,000.00</u>	<u>14,366,401.34</u>	<u>307,080,598.66</u>

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 62 employees have obtained membership as at 31.12.2018.

### 2. Reimbursement of Telephone Bills

Telephone bills for the Chairman, Deputy Chairman, Director, Deputy Director, Assistant Director and Internal Auditor will be reimbursed as per PED 2/2015 Public Enterprise Circular No. 144 dated 25.05.2015 and the decisions of the Board of Management.

Note 80

#### Mechanism of Sansada

Under the Minute of Ranaviru Seva Authority, 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. **47,997,653.70** in year 2019 compared to year 2018. This has been shown in Statement of Assets/Equity Changes on page No 04. With the decrease of income in year 2019 compared to year 2018, 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.

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	Balance Provisions
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	-
	<b>Grand Total</b>	<b>68,500,000.00</b>	<b>67,018,831.00</b>	<b>1,481,169.00</b>
2019	Recurrent - 1503	90,000,000.00	80,956,325.00	9,043,675.00
	Capital -2201	1,500,000.00	480,000.00	1,020,000.00
	<b>Grand Total</b>	<b>91,500,000.00</b>	<b>81,436,325.00</b>	<b>10,063,675.00</b>

#### Lottery Income

	2019	2018	Difference
Revenue from Supiri Wasana Sampatha Lottery	35,506,340.00	43,136,528.00	7,630,188.00