

ஐதாடாச ஸ்ரதிக த்ரீடா ஸ்ரீர்சு அடிகாரீச
சுகததாச தேசிய விளையாட்டு கட்டத் தொகுதி அதிகார சபை
Sugathadasa National Sports Complex Authority



வார்சீக வார்காவ

வருடாந்த அறிக்கை

Annual Report

2020

Annual Report 2020

**Sugathadasa National Sports Complex
Authority**
Ministry of Sports and Youth Affairs



Sugathadasa National Sports Complex
Legally established under the Parliamentary Act No. 17 of 1999
and the Amending Act No. 14 of 2017

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Introduction



While the Sugathadasa National Sports Complex was absorbed to the Sports Ministry to function as a Trust from 01.02.1995, Act No. 17 of 1999 was presented to Parliament to convert the Sugathadasa National Sports Stadium as an Authority. By that Act, the Sugathadasa National Sports Complex Authority was established to take effect from 01.09.1999.

The Amending Act No: 14 of 2017 which was passed by Parliament on the 28th of August 2017 in keeping with the advice and approval of the Board of Management taking into account current needs is also relevant in this regard.

Management matters of this Authority are conducted by a Board of Management consisting of eleven (11) members. This board is constituted as follows.

- The secretary or a representation of the Ministry of the Minister in charge of the subject of Sports.
- The Director General appointed under the Sports Act No: 5 of 1973 passed by the National State Assembly 1973.
- Including a Treasury representative.
- A Board will be appointed by the Minister in charge of the subject of Sports consisting of 08 members of the Director Board including the Chairman Working Director.

Board of Management appointed on 02.07.2020

1. Mr. Nalinda Illangakoon - Chairman
2. Ms. P.P.K. Abeysirigunawardena - Member
3. (Additional Secretary – Ministry of Sports)
4. Mr. A.J.S.S. Edirisuriya - Member
5. (Director General – Department of Sports Development)
6. Mr. Indika Premaratne - Member
7. (Director – Ministry of Finance)
8. Mr. Y.K. Kularatne - Member
9. Mr. Anil Weerasinghe - Member
10. Mr. C.A. Norisha Nadun - Member
11. Mr. M.V.G. Ramachandra Gunasekara - Member
12. Mr. D.M. Prathapasinghe – Member

Audit and Management Board – as at 31.12.2020

1. Mr. Indika Premaratne – Committee Member
(Director of External Resources Development, Ministry of Finance)
2. Ms. P.P.K. Abeysirigunawardena - Committee Member
(Additional Secretary – Ministry of Youth Affairs)
3. Mr. A.J.S.S. Edirisuriya - Committee Member
(Director General – Department of Sports Development)
4. Mr. D.M. Prathapasinghe – Committee Member
5. Mr. Anil Weerasinghe - Committee Member
6. Ms. S.N. Hapuarachchi – Participating at observer level.
7. Mr. H.D. Jude Perera – Participating Observer Level

Staff Officers of the Authority – as at 31.12.2020

- Director - Mr. S.S.K Gunawardena
- Assistant Director (Administration) – Mr. C. Anuradha Vidanagamaachchi
- Assistant Director (Finance) – Mr. W.M.P.S. Bandara Piyadasa
- Assistant Director (Sports) – Ms. W.M.Y.A. Wijesuriya
- Law Officer – Mr. H.K.M.K. Rajitha
- Administrative Officer – Ms. H. Anoja Priyadarshani
- Information Technology Officer – Mr. K. Bandutilaka
- Stadium Manager (Indoor) – Ms. D.D.S. Liyanaarachchi
- Stadium Manager (Outdoor) – Ms. P.D.N. Prabha Kiriella
- Stadium Manager (Allocation) – Mr. P.D. Sampath Perera
- Stadium Manager (Bogambara) – Mr. S.C. Wickremasuriya
- Purchase / Sales Officer – Ms. S.K.D. Shanika Prabaswari
- Accounts Officer – Ms. M.N. Dissanayake
- Security Manager (Indoor) (Actg.) – Mr. W.D. Samaratunga

Prodection

Supervision :

Wimal S.K. Liyanagama (Director Actg.)
Ms. H. Anoja Priyadarshani (Assistant Director Actg.)
Computer Typing
Mr. Thilina Shashiranga Muthunayake (Management Assistant)

Translator (Tamil, English) :

Mr. M. Nusrath (Government Translator)

Printing : Salacine Television

Bank

Bank of Ceylon, Grandpass Branch
Address
Sugathadasa National Sports Complex
Authority
P. Box 2211, Arther De Silva
Mawatha, Colombo 13
Telephone: 0112445677, 2384385,
Fax: 0112445675
E-mail: Sugathadasaindoor@gmail.com

Our Vision and Mission

Vision

To establish the Sugathadasa National Sports Complex Authority as a first class Sports Complex in Asia with International Level Sports facilities and to provide facilities in a concessionary manner by developing other sports stadium coming under it.

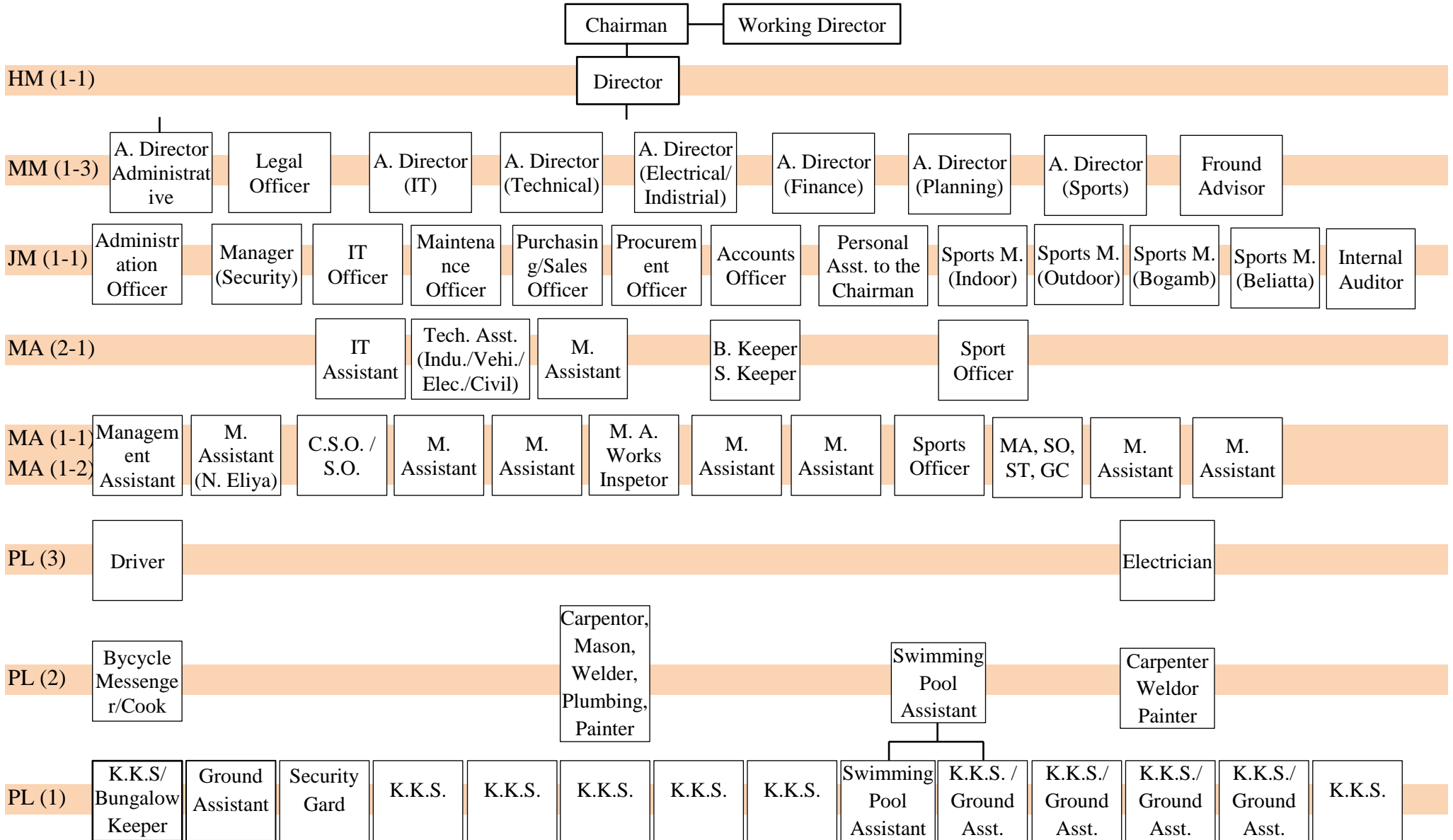
Mission

To contribute to the development of the sports sector in Sri Lanka by providing facilities at International Level and to attain the position of a top-most International stadium with facilities necessary to brighten the talents of Sri Lankan sports man and sports woman.



Sugathadasa Indoor Stadium

ORGANIZATION STRUCTURE



Approved Cadre

The staff cadre approved by the Management Service Department based on the service requirements of the institution comes to 378 one post has been approved on a contract basis of these as at 31.12.2020, there were 310 employed on a permanent basis. This amounts to about 82.01% of the approved cadre and can be shown as follows.

| Post | Salary segment | Approved Permanent Cadre | Cadre Approved on a contract basis | Cadre as at 31.12.2020 | Approved Cadres on a contract basis as at 31.12.2020 | Vacancies Excess |
|--|----------------|--------------------------|------------------------------------|------------------------|--|------------------|
| Chairman | | | | | | |
| Working Director | | | | | | |
| Senior Level Manager | | | | | | |
| Director | HM 1-1 | 1 | - | 1 | - | 0 |
| Middle Level Manager | | | | | | |
| Deputy Director / Asst. Director (Administration) | MM 1-3 | 1 | - | 1 | - | 0 |
| Deputy Director / Asst. Director (Finance) | MM 1-3 | 1 | - | 1 | - | 0 |
| Deputy Director / Asst. Director (Sports) | MM 1-3 | 1 | - | 1 | - | 0 |
| Deputy Director / Asst. Director (Technical) | MM 1-3 | 1 | - | 1 | - | 0 |
| Deputy Director / Asst. Director (Electrical/Industrial) | MM 1-3 | 1 | - | 0 | - | 1 |
| Legal Officer | MM 1-3 | 1 | - | 1 | - | 0 |
| Deputy Director / Asst. Director (I.T. / Media) | MM 1-3 | 1 | - | 0 | - | 1 |
| Deputy Director / Asst. Director (Planning) | MM 1-3 | 1 | - | 0 | - | 1 |
| Ground Control Advisor | MM 1-3 | 1 | - | 0 | - | 1 |
| Junior Manager | | | | | | |
| Chairman's Secretary | JM 1-1 | 0 | 1 | - | - | 0 |
| Internal Auditor | | 1 | - | 0 | - | 1 |
| Administration Officer | JM 1-1 | 1 | - | 1 | - | 0 |
| Accounts Officer | JM 1-1 | 1 | - | 1 | - | 0 |
| Information Technology Officer | JM 1-1 | 1 | - | 1 | - | 0 |
| Maintenance Officer | JM 1-1 | 1 | - | 0 | - | 1 |
| Purchase / Sales Officer | JM 1-1 | 1 | - | 1 | - | 0 |
| Procurement Officer | JM 1-1 | 1 | - | 0 | - | 1 |
| Security Manager | JM 1-1 | 1 | - | 0 | - | 1 |
| Stadium Manager (Indoor) | JM 1-1 | 1 | - | 1 | - | 0 |
| Stadium Manager (Outdoor) | JM 1-1 | 1 | - | 1 | - | 0 |
| Stadium Manager (Bogambara) | JM 1-1 | 1 | - | 1 | - | 0 |
| Stadium Manager (Beliatta) | JM 1-1 | 1 | - | 1 | - | 0 |
| Management Assistant (Technological) | | | | | | |
| Technological Assistant | MA 2-1 | 2 | - | 0 | - | 2 |

| | | | | | | |
|---|--------|------------|----------|------------|----------|-----------|
| (Civil) | | | | | | |
| Technological Assistant (Electrical) | MA 2-1 | 2 | - | 1 | - | 1 |
| Store Keeper | MA 2-1 | 3 | - | 2 | - | 1 |
| Book Keeper | MA 2-1 | 1 | - | 1 | - | 0 |
| Technological Assistant (Technical / Motor) | MA 2-1 | 1 | - | 0 | - | 1 |
| Information Technology Assistant | | 2 | - | 0 | - | 2 |
| Management Assistant (Non-Technological) | | | | | | |
| Management Assistant | MA 1-1 | 32 | - | 28 | - | 4 |
| Ground Controller | MA 1-1 | 1 | - | 1 | - | 0 |
| Works Inspector | MA 1-1 | 2 | - | 1 | - | 1 |
| Sports Officer | MA 1-1 | 8 | - | 6 | - | 2 |
| Sports Trainer ** | MA 1-1 | 1 | - | 1 | - | 0 |
| Chief Security Officer | MA 1-1 | 3 | - | 2 | - | 1 |
| Security Officer | MA 1-1 | 18 | - | 18 | - | 0 |
| Park Beautifying Assistant | MA 1-2 | 1 | - | 0 | - | 1 |
| Primary Skilled | | | | | | |
| Electrician ** | PL 3 | 1 | - | 1 | - | 0 |
| | PL 3 | 4 | - | 0 | - | 4 |
| Driver | | 10 | - | 9 | - | 1 |
| Primary Semi Skilled | | | | | | |
| Carpenter | | 3 | - | 3 | - | 0 |
| Mason | | 3 | - | 3 | - | 0 |
| Welder | | 3 | - | 3 | - | 0 |
| Painter | | 3 | - | 3 | - | 0 |
| Joiner | PL 2 | 3 | - | 2 | - | 1 |
| Cycle messenger | | 2 | - | 1 | - | 1 |
| Life Saving Assistant | | 4 | - | 0 | - | 4 |
| Masseur | | 2 | - | 0 | - | 2 |
| Cook | | 1 | - | 0 | - | 1 |
| Non-Primary Skilled | | | | | | |
| Ground Assistant | | 111 | - | 101 | - | 10 |
| Security Gard | | 100 | - | 87 | - | 13 |
| K.K.S. | PL 1 | 10 | - | 9 | - | 1 |
| Swimming Pool Assistant | | 5 | - | 0 | - | 5 |
| Bungalow Keeper | | 1 | - | 0 | - | 1 |
| Stadium Clerk ** | | 13 | - | 13 | - | 0 |
| Total | | 378 | 1 | 310 | 1 | 68 |

(**) In approving the post, qualifications for recruitment have been approved as applicable only to the holder of the post.

Objective of the Authority

- The management, maintenance, protection and development of the Sugathadasa National Sports Stadium.
- The improvement of sports and entertainment facilities of the Sugathadasa National Sports Complex to provide the requirements of the sports economy and the sports tourism enterprise.
- To make available the existing facilities of the Sugathadasa Stadium for the development of Sports in the Country.
- To ensure the development of sports and entertainment activities as strategies that can be helpful in the building of the nation and social integration.

The Responsibilities and Activities of the Authority

Responsibilities

- To take necessary steps for the management, maintenance and protection of the Sugathadasa National Sports Complex Authority as a National Asset.
- The continued maintenance of all facilities and services.
- To carry out the improvements and changes necessary for the buildings and structures.
- To provide facilities subject to the conditions imposed by the Board of Directors of Sri Lankan Citizens and in particular to young Sri Lankan man and women develop their sports abilities and their body building and health.
- With the objective of improving sports specially in rural sections, to conduct training course and programs in sports.
- To provide facilities for National and International sports festivals subject to conditions imposed by the Board of Management.
- To promote links and connection with National and International Sports Training Organizations and sports Institutions.
- To provide the facilities of our authority to schools, youth sports societies and sports organizations for a reasonable charge, subject to the condition imposed by the Board of Management.

Activities

- While our authority will implement the following programs to achieve the above mentioned responsibilities, services and facilities will be provided to National Sports Associations, School Sports Associations as well as to state and private organizations charges fees approved by the Board of management.

- Providing the infrastructure facilities to train sports men and women for National and International track and field events.
- To provide facilities necessary to hold international level competitions at night time in addition to day time.
- By providing necessary facilities to sports men and women with skills and abilities in schools with less facilities and in rural areas enabling them to enhance their skills and move forward.
- To provide pools for swimming and diving necessary for National and International swimming competitions.
- To provide facilities necessary for examinations, conferences seminars, festivals and for entertainment.
- To organize training workshops.

The fields in which facilities and services will be provided

While the Sugathadasa Sports Complex Authority will provide facilities appropriate the requirement of the beneficiaries, action will be taken to handle the stadiums and playing fields to provide facilities in a broad field.

Action has been planned to provide facilities at a high standard to conduct sports events as well as other programs both during day time as well as night time in indoor and outdoor stadiums and the Bogambara stadium. The Sugathadasa National Sports Complex Authority is the only institution that provides the services and facilities for Sri Lankan sportmen and women to precede up to the International Level starting from school level and passing through District and Provincial Levels.

Indoor and Outdoor Sports

Providing International Level facilities for a range of sports activities – Athletics, Rugger / Football, Netball, Squash, Volleyball, Badminton, Table tennis, Judo, Boxing, Wushu, Wrestling, Tikondo, Karate, Gymnastics and Swimming.



Health and Education

Providing International Level services and facilities for religious programs, National and International festivals, workshops swimming schools training programs, lifesaving courses, bodybuilding programs, exhibitions and meetings.



Wibajjawada Program - 2020

Entertainment

Providing high level services and facilities for National and International level Large scale music festivals, entertainment programs and annual get-togethers.



Trade Advertisements and Notifications

Provision of service facilities to take still photos and videos relevant for marketing with the participation of sportsman and women involved in the field of sports display of trade advertisement in the stadium premises

Those engaged in ceremantic productions obtain the facilities to use the background of the stadium premises for their sportsrelated creations.

For notices and advertisements, a 20 x 20 LED advertisement panel with digital technology has been installed in the outdoor stadium, facing the main road.



Main Administration Building

For the provision of the above services and facilities the following affiliated institutions were associated with the Sugathadasa National Sports Complex

- Sugathadasa indoor stadium and the swimming pool complex
- Sugathadasa Sports Hotel
- Sugathadasa outdoor stadium
- R. Premadasa International Cricket Stadium
- Bogambara outdoor stadium
- Beliatte and Weeraketiya Swimming pools
- Nuwara Eliya Race Course.

Human Resources Development

2020 was an year in which it was not possible to implement the plan to deploy the staff to promote worker aspirations and skills. The major contributory factor was the spreading of the Global Covid Epidemic from March of the year. As a country wide curfew was imposed during several months it was not possible to conduct office work as usual. For several months official matters had to be conducted from home.

As a result planned training activities had to be abandoned. The relevant institutions took steps to carry out online programs. Accordingly training programs were conducted at a highly reduced scale.

| Program | No. of staff trained | Time period | Total Investment | | Nature of the Program (Local/foreign) |
|--|----------------------|-------------------------------|------------------|---------|---------------------------------------|
| | | | Local | Foreign | |
| Procurement process | 01 | 2020.09.24, 25 | 8,500.00 | - | Local |
| Office Management and Financial Regulation | 02 | 2020.02.24, 25 | 8,000.00 | - | Local |
| Building Automation Systems | 01 | 2020.02.09 | 28,000.00 | - | Local |
| Filing procedures | 50 | 2020.08.14 | 70,000.00 | - | Local |
| Efficiency bar examinations | 81 | from 18.08.2020 to 10.12.2020 | 513,925.00 | - | Local |



**The Training Program conducted at Sugathadasa Sports
Hotel on filling prpocedures**

Management Reporting

The monthly progress of the institution is forwarded to the Sports Ministry continuously on a monthly basis. Action has been taken to duly forward the performance report to be tabled in Parliament at the end of the third quarter. Action has also been taken to forward statistical data to the Management Services Department, Department of the Budget and the Department of Census and Statistics.

Board Management Meetings - 2020

Policy decisions relevant to the advancement of this authority are taken by the Board of Management. Meetings related to this are held monthly. In relation to 2020, seven Board meetings have been held between February and December.

Audit function of the Authority

For the audit year 2020, 13 audit inquiries have been received. Action has been taken to have one meeting of the audit and management committee. Accordingly,

- Answers have been provided to the audit inquiries for 2020 and, also, necessary action taken in this regard.
- Relevant officers from this authority have participated in 03 meetings of the Audit and Management Committee of the Ministry of Sports.

Board of Survey – 2020

For the Board of Survey of the Sugathadasa National Sports Complex Authority for 2020. A Board of Survey consisting of 14 Sub-Committee was appointed on 12.12.2019 survey work has been completed according to the provisions of Government Financial Regulations 756 and 757.

Annual Procurement

The procurement activities during 2020 in respect of the activities of the Authority, related to the Indoor Stadium, the Outdoor Stadium, the Bogambara Stadium, the Beliatta Stadium as well as the Nuwara Eliya Race Course are as follows.

| No. | Procurement | Amount (Rs.) |
|-----|--|--------------|
| 1 | Purchase of Risograph machine for sugathadasa Authority | 508,000.00 |
| 2 | Purchase of 90% Chlorine for the swimming pool complex | 1,309,000.00 |
| 3 | Purchase of Stationery items for 2020 year | 1,165,127.10 |
| 4 | Tender of Janitorial Service for Bogambara Stadium for the 2020 year | 4,839,840.00 |
| 5 | Purchase of Chemical items to the swimming pool complex for the 2020-2021 year | 3,144,000.00 |

Sugathadasa – Indoor Stadium

Sugathadasa Indoor Stadium consists of the following sections

- Sub-sports grounds (Badminton, Squash, Table Tennis)
- Swimming pool complex
- Body-building centre
- Sports Hotel

Indoor Stadium



The indoor stadium consists of an air-conditioned pavilion with 5004 seats. The sports field measures 35 meters by 40 meters. This stadium has facilities to conduct indoor sports activities such as Badminton, Netball, Judo, Gymnastics, Volleyball, Table Tennis, Boxing, Karate and Wrestling at National and International Levels. In addition to these facilities are also available for various festivals, conferences, musical shows, state functions and workshops.

From the sports competitions and other functions held upto December 31 of 2020, an annual income of Rs. 9,922,127.00 has been earned.

Given below is a summary of competitions and other functions held in the indoor stadium upto 31st December 2020.

| No. | Activity | International | National | Total |
|-----|---------------------------|---------------|----------|-------|
| 01 | Karate competition | - | 05 | 05 |
| 02 | Netball competition | - | 01 | 01 |
| 03 | Badminton competition | - | 01 | 01 |
| 04 | Boxing competition | - | 01 | 01 |
| 05 | Children's activities | - | 02 | 02 |
| 06 | Conference, prize giwings | - | 01 | 01 |

| | | | | |
|-------|-------------------|---|-----------|-----------|
| 07 | Dhamma sermons | - | 01 | 01 |
| 08 | Training sessions | - | 18 | 18 |
| 09 | Video Recordings | - | 01 | 01 |
| 10 | Trade stalls | - | 21 | 21 |
| Total | | - | 61 | 61 |

Sub-stadium



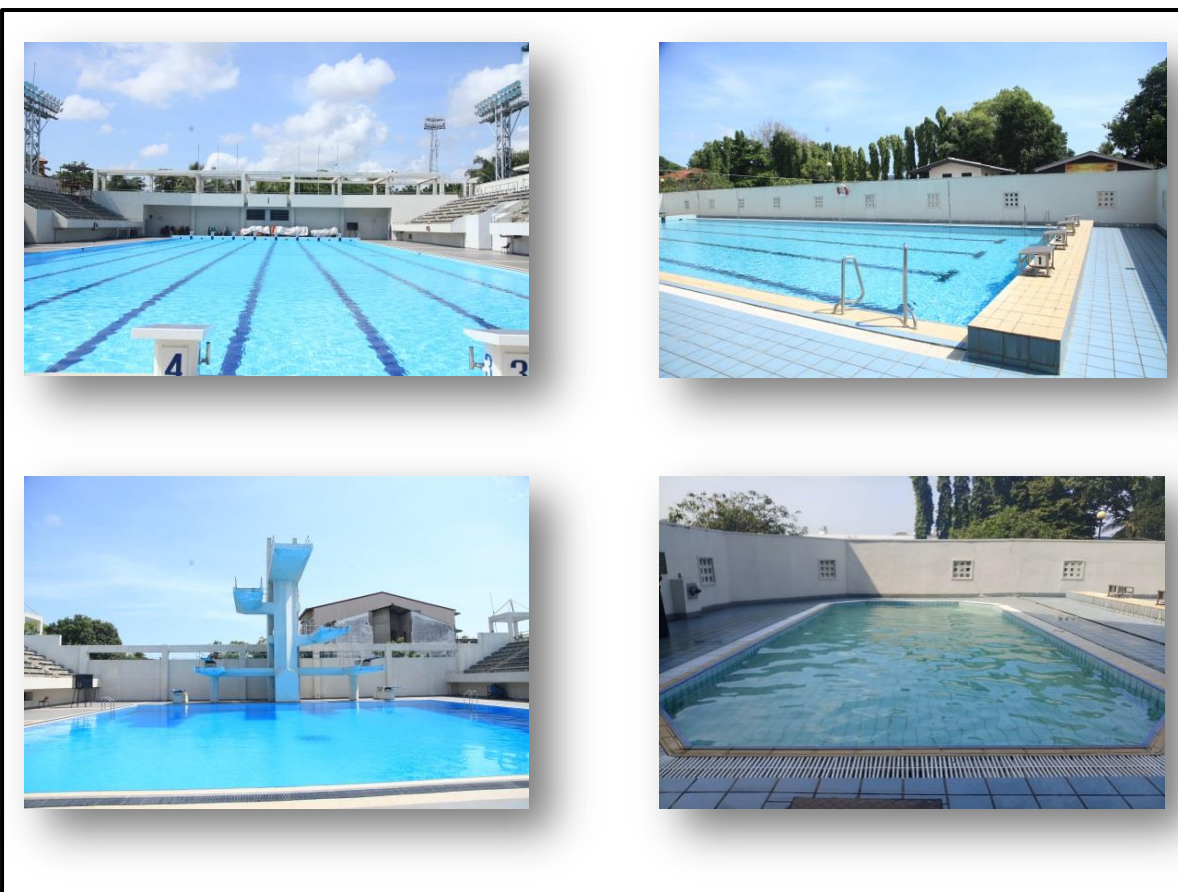
This consists of two badminton courts and four squash courts. It has been planned to provide facilities for sports competitions and training programs.

Swimming pool complex

The authority possess the only swimming pool complex in Sri Lanka with International level facilities. These facilities are allocated for training activities and the holding of swimming competitions / festival programs organized by National and International schools and sports organizations. It may be mentioned that this is the only swimming pool complex in Sri Lanka with facilities including high powered electric towers to provide illuminations for competitions held during night time.

It must also be mentioned that the authority for some time has taken steps through swimming trainers to provide a training in swimming to school children membership for these activities are given for periods of one month, three and six month periods.

Also during this year for the benefit of the spectators a roof was build over the pavilion and the fibre chairs in it were repaired.



A summary of the competitions, training provided and the membership is given below,

| | |
|---|------------|
| Membership for school children for swimming | 299 |
| Membership for adults fot swimming | 91 |
| Swimming, dving and water sports competitions | 05 |
| Training | 103 |
| Total | 498 |

From swimming pools an income of Rs. 2,630,078.00 was earned through the above competitions / champinships and training.

Bodybuilding Centre

In order to avail themselves of the facilities of this centre sportsman and women and other beneficiaries can obtain membership and get the necessary training.

Upto 31 December 2020 the centre has earned an income of Rs. 1,375,259.00.



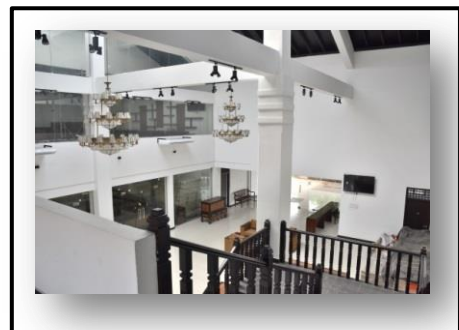
Body Building Center Indoor Stadium

Sports Hotel



This hotel was established to provide accommodation to sports persons who come to this institution to enjoy the facilities provided here. The relevant updated information after the hotel was modernized are as follows.

This hotel is administered by the Sugathadasa National Sports Complex Authority itself. It has two storied building with 42 air-conditioned rooms. It can provide residential accommodation to 150 members at our time. In addition it has facilities for festivals, get-togethers and workshops.



For further development of the hotel, in 2020 an air-condition system and a fire-lighting equipment system have been installed.

The physical and financial progress of the development projects related to the Indoor stadium upto 31.12.2020 and as follows.

| No | Activity | Estimated value (Rs. M.) | For 2020 (Rs. M.) | | Physical progress |
|----|---|--------------------------|-------------------|-------------|-------------------|
| | | | Allocation | Expenditure | |
| 01 | Repair of the main entrance gate of the Sugathadasa Indoor stadium | | 6.0 | 1.47 | 99% |
| 02 | Installation of the air-condition system in the Sugathadasa sports hotel | | 4.0 | 2.49 | 99% |
| 03 | Installation of the fire extinguishing system at the Sugathadasa Sports Hotel | | 8.0 | 0.65 | 99% |
| 04 | Painting and Re construction of the Indoor stadium | | 17.0 | 9.90 | 99% |
| 05 | Installation of the roof and repair of the fibre chairs of the Sugathadasa Swimming Stadium | | 26.0 | 13.27 | 95% |
| 06 | Repair of the changing rooms and latrine system of the swimming pool premises of the Indoor stadium | | 41.0 | 4.96 | 75% |
| 07 | Re-doing the terrazo floor of the sub-stadium of the Indoor stadium | | 17.0 | 9.80 | 90% |

Propose Development Project for the Indoor Stadium 2021

| No. | Activity | Budget Allocation (Rs. M.) |
|-----|---|----------------------------|
| 1 | Modernization of the pumping station of the swimming pool complex | 78.0 |
| 2 | Fixing of electronic timing machines at the swimming pool complex | 78.0 |
| 3 | Maintenance of the outdoor seats of the swimming pool | 28.0 |

Sugathadasa Outdoor Stadium

This is the only stadium with International level facilities for athletics competitions for Sri Lankan schools sportmen and women. This stadium has been organized in a manner to conduct at the same time track and field sports as well as football / rugger training and competitions, day and night. Facilities are provided in this stadium to watch competitions for about 20,000 spectators.



In the outdoor stadium there are two Synthetic running tracts of 400 meters and 200 meters. This year modernization work of the two synthetic running tracks have been completed for the fifth time. In addition, a three storied media enclosure and a high – powered electrical lighting system necessary for night time sports have been installed. This sports ground provides facilities for athletics, vollyball, rugger, football and basketball.

Particulars regarding competitions and festivals held in this stadium upto 31.12.2020 are as follows.

| No. | Activity | National | International | Total |
|-----|-------------------------------------|------------|---------------|------------|
| 01 | Football competitions | 29 | - | 29 |
| 02 | Sports meets (400 meter track) | 27 | - | 27 |
| | Sports meets (200 meter track) | 26 | - | 26 |
| 03 | Athletics competitions | 05 | - | 05 |
| 04 | Vedio recordings | 03 | - | 03 |
| 05 | Training / heats / pre-training | 24 | - | 24 |
| 06 | Membership for walking as exsercise | 42 | - | 42 |
| 07 | Netball training | 99 | - | 99 |
| 08 | Beach Vollyball | 02 | - | 02 |
| 09 | Others | 03 | - | 03 |
| | Total | 260 | - | 260 |

A sum of Rs. 21,462,175.00 has been earned from the competitions festivals, D park Rents and other sources for the Sugathadasa Outdoor Stadium upto 31 December 2020.

The physical and financial progress of development projects related to the outdoor stadium as at 31.12.2020

| No. | Activity | Estimated Amount | For 2020 (Rs. M.) | | Physical Progress |
|-----|--|------------------|-------------------|-------------|-------------------|
| | | | Allocation | Expenditure | |
| 01 | Remodelling Chairmans Bungalow final stage | | 16.0 | 4.38 | 98% |
| 02 | Play Ground Stage | | 11.0 | | 99% |
| 03 | Repair of the D car park – balance work | | 14.5 | 5.23 | 95% |
| 04 | Remodelling the boundary fence of the outdoor stadium according to International standards | | | | |
| | (a) Expecting the boundary fence of the outdoor stadium | | 18.0 | 5.29 | 88% |
| | (b) Steel fence of the outdoor stadium, construction at the main entrance and around | | 64.0 | 14.9 | 65% |
| | (c) Erection of the boundary fence outdoor stadium | | 54.0 | 5.0 | 45% |
| 05 | Construction of workers residence | | 22.5 | 5.31 | 96% |

Development Projects proposed for 2021 for the Sugathadasa Outdoor Stadium

| No | Activity | Budget Allocation (Rs. Million) |
|----|---|------------------------------------|
| 1 | Training machines for the Running tracks of the outdoor stadium (Purchases, fixing and maintenance) | 186.0 |
| 2 | Purchase of sports equipment | 68.0 |
| 3 | Maintenance work of the 400M synthetic running track | 20.0 |
| 4 | Installation of the lighting system | 30.0 |
| 5 | Re modelling activities of the outdoor stadium | 20.0 |

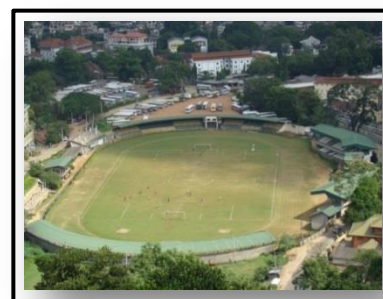
Affiliated institutions and stadium premises

Bogambara Outdoor Stadium



This stadium was administered by the Kandy Municipality. After the physical ownership was transferred in 2001 to this Authority it is being administered by the Authority. For this purpose more than seventy persons are employed including the stadium manager.

In this outdoor stadium there are facilities for about 10,000 spectators to view the competitions. There are facilities have for athletics, football, rugger, volleyball, netball and also for festivals.



A new body-building centre was established here and modern body-building equipment has been purchased. Sports persons and others can obtain membership to enjoy the facilities.

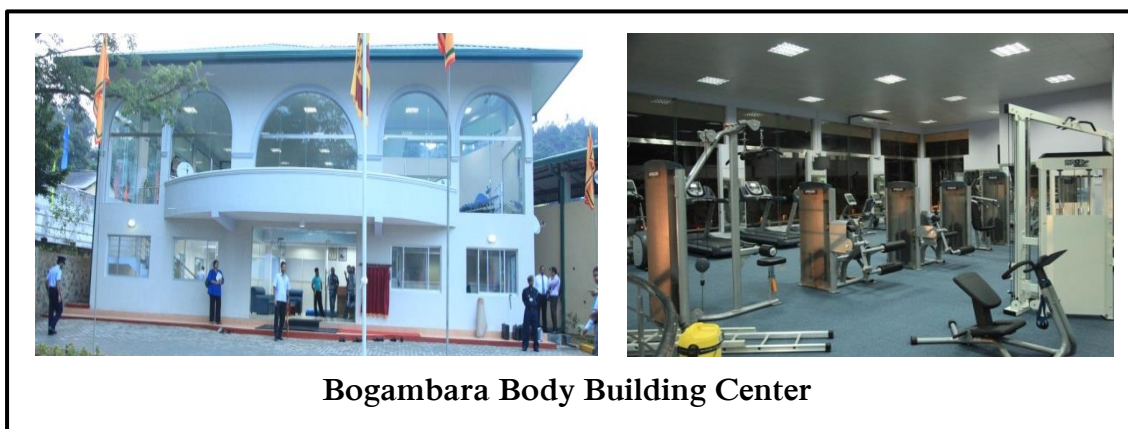
Upto December 31st provided 2020 and income of Rs. 6,466,002.00 has been earned from the vehicle park of the stadium, the Body-building centre and other avenues.

The physical and financial progress of development projects related to Bogambara outdoor stadium as at 31.12.2020.

| No. | Activity | Estimated value (Rs. M.) | For 2020 (Rs. M.) | | Physical Progress |
|-----|---|--------------------------|-------------------------------------|-------------|-------------------|
| | | | Allocation | Expenditure | |
| 01 | Constructions of the main entrance gate Bogambara Stadium -Stage II | | 6.0 | 1.26 | 99% |
| 02 | Paving of the 400 meter running track | | Tender documents are being prepared | | |
| 03 | Reconstructions of the Football Stadium | | 22.0 | 13.96 | 99% |

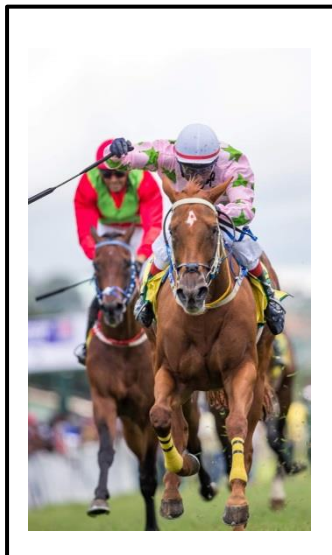
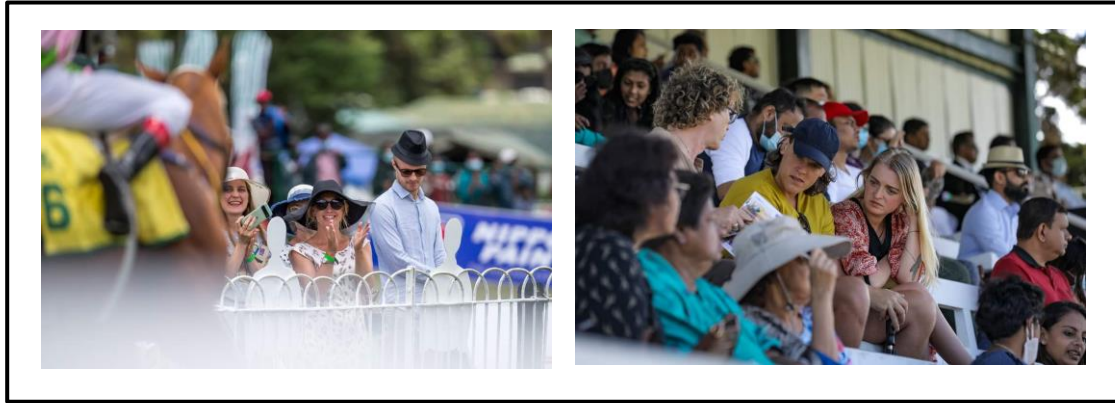
Development projects proposed for the Bogambara outdoor stadium for 2021

| No | Activity | Budget provision (Rs. M.) |
|----|---------------------------------------|---------------------------|
| 02 | Paving od the 400 meter running track | 200.0 |



Nuwara Eliya Race Course

On 07.07.2011 the Ministry of Sports transferred the management of the Nuwara Eliya Race Course to the Sugathadasa National Sports Complex Authority.



Upto 31st December 2020 this race course of 34,564 Hectares had earned an income of Rs. 2,390,042.00. This income was derived from paddocks, rent, income from horse and pony walking, giving land on rent, and providing parking for vehicles.

The spring Festival which is held annually was not held this year following Health Regulations issued by the Ministry of Health as a result of the Covid 19 epidemic which spread over the country from March. Because of this situation the Authority lost considerable income which would have normally accrued to the Authority.

Beliatta Swimming Pool Complex

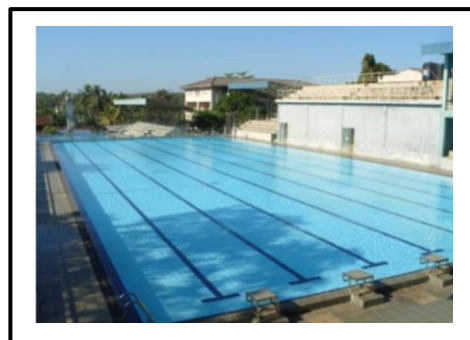
This swimming pool complex consists of the following.

- A 50 metre long swimming pool with 08 lanes.
- Diving pool.



Even though the Sugathadasa Authority conducted the Administration and maintenance work of the swimming pools of the Beliatta Technical College from 07.08.2008, the authority does not have the ownership of there swimming pools. The Sugathadasa National Sports Complex Authority provides facilities for swimming to school children and adults from close-by areas.

As at 31 December 2020 the total income of there pools amounted Rs. 446,770.00. Even though an awareness was created among adults, school children and sports societies, participation remained law. Thus a higher income cannot be expected.



R. Premadasa International Cricket Ground



The R. Premadasa cricket ground is one of the few cricket grounds in our country with facilities necessary for International Cricket competitions. This has facilities for about 35,000 spectators to watch cricket matches. It also has a large vehicle park. In terms of a cabinet decision taken on 10.05.2006 this stadium has been given on rent to Sri Lanka cricket association for a period of 30

years at Rs. 250,000 per month. Accordingly by 31st December 2020. This stadium has generated an income of Rs. 2,750,000.00.

The fact that this stadium has been given on a long period rent at an unchanging rent has contributed to a lowering of the income of the Authority.

Accounting Policies

01. Reporting Entity

1.1 Legal & Domicile Form

The Sugathadasa National Sports Complex Authority has been incorporated in Act No17.01.1999. The Main Administration Building is located at No 2211, Arthur De Silva Mawatha, Colombo 13.

1.2 Approval of Financial Statements

The Financial Statement Was authorized for issue by the Board of Management on 28th February 2022.

1.3 Reporting Period

The Financial Period of the Sugathadasa National Sports Complex Authority is from 01st January 2021 to 31st December 2021.

02. Basis Preparation and other Significant Accounting Policies.

2.1 Basis of Preparation

The Financial Statement of the Sugathadasa National Sports Complex Authority has been prepared under the historical cost Convention in conformity with Public Sector Accounting Standard.

2.1.1 Statement of Compliance

The Financial Statement of the Sugathadasa National Sports Complex Authority has been prepared and presented under Public Sector Accounting Standard. This financial Statement comprises the statement of financial position, Statement of financial performance, statement of cash flow, Statement of changes in equity, and note to the financial statements.

2.1.2 Going Concern

The Sugathadasa National Sports Complex Authority has made an assessment of the Sugathadasa National Sports Complex Authority and its ability to continue as a going concern and it is satisfied that it has resources to continue in entity for the foreseeable future, furthermore, the board of management is not aware of any material uncertainties that may cast significant doubt of the Sugathadasa National Sports Complex Authority ability to continue as a going concern.

Based on that financial statements have been prepared on the going concern basis.

2.1.3 Events after the date of the statement of financial position.

All material Events after the reporting date has been considered and where

appropriate adjustments or disclosure wherever necessary have been made in the financial statement.

2.1.4 Financial & presentation Currency

Item included in the financial statements of the Sugathadasa National Sports Complex Authority are measured using the currency of the primary economic environment in which the Sugathadasa National Sports Complex Authority operated (The functional Currency). The financial statement is prepared and presented in “Sri Lanka Rupees (Rs)” which is the functional and presentation currency of the Sugathadasa National Sports Complex Authority.

2.1.5 Rounding

The Amounts in Financial Statements have been rounded – off to the nearest rupee unless otherwise Indicated as Permitted by the Public Sector Accounting Standard.

03. Significant Accounting Policies.

3.1 Property, Plant & Equipment

3.1.2 Recognition and Measurement

Items of property, plant, and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. The cost of self-constructed assets includes the cost of materials and direct labor.

Where an item of property, plant and equipment comprises major components having different useful lives, they are accounted for as separate items of property, plant, and equipment.

3.1.3 Subsequent Expenditure

The Company adds to the carrying amount of an item of property, plant, and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the Sugathadasa National Sport Complex Authority. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to profit or loss during the period in which they are incurred.

3.1.4 Depreciation

Depreciation is charged to the profit or loss to allocate the cost of assets less their residual value over the estimated useful lives of items of property, plant, and equipment, using the straight-line method. The estimated annual rates are as follows.

| | |
|---------------------------------|------|
| Freehold Buildings | 2.5% |
| Floodlight Towers | 10% |
| Synthetic Track | 20% |
| Plants, Machinery | 10% |
| Motor Vehicles | 20% |
| Sports Equipment | 10% |
| Furniture & Fittings | 10% |
| Office Equipment | 10% |
| Computer Accessories & Software | 25% |
| Linen | 50% |
| Floodlight bulbs & igniters | 33 |
| | 1/3% |

Full-year depreciation is a charge for the year of purchase and no depreciation charge for the year of disposal.

Depreciation of an asset begins when it is available for use and ceases at the earlier of the date that the asset is classified as held for sale and the date that the asset is derecognized.

The assets' residual values, useful lives, and depreciation methods are reviewed, and adjusted prospectively if appropriate if there is an indication of a significant change since the last reporting date.

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognized in profit or loss and included in „other income“ or „other operating expenses“.

3.2 Capital works in progress

Capital Expenses incurred during the year which is not completed as at the date of the statement of financial position are shown as capital work-in-progress, whilst the capital assets which have been completed during the year and put to use have been transferred to property, Plant, and Equipment.

3.3 Current Asset

Current Assets Classified in the balance sheet are those which will be recovered within one year after the statement of financial position date.

3.3.1 Inventories & Stokes

Inventories are measured at a lower cost and net releasable value. The cost of inventories is based on a weighted average principle and includes expenditure incurred in acquiring the inventories and bringing them to their existing location and condition.

Net realizable value is the estimated selling price in the ordinary course of

business, less the estimated costs of completion and selling expenses.

Inventories mainly consist of materials that are held for use in maintenance. The inventories of Sugathadasa National Sports Complex Authority are shown at cost and cost is equal to the net releasable value on inventories.

3.3.2 Cash and Cash Equivalents

Cash and Cash equivalents are defined as cash in hand and readily convertible to known amounts of cash and subject to an insignificant risk of being charged in value.

For a cash flow statement, Cash equivalents consist of cash in hand and deposits in banks. The cash flow statement is reported based on the indirect method.

3.3.3 Trade & Other Receivables

Accounts Receivable are stated at the amounts estimated to be realized, and where necessary, provision is made in the financial statements, for bad and doubtful debts.

Provision for Bad Debts

Following percentages are applied for provision of bad debts

Government institute

Arrears over

| | |
|----------------------|------|
| 01 Month to 03 Month | 10% |
| 03 Month to 06 Month | 20% |
| 06 Month to 12 Month | 40% |
| 01 Year to 03 Year | 50% |
| 03 Year to 06 Year | 70% |
| 06 Year to 10 Year | 80% |
| More than 10 years | 100% |

Federations

Arrears over

| | |
|----------------------|------|
| 01 Month to 03 Month | 10% |
| 03 Month to 06 Month | 20% |
| 06 Month to 09 Month | 40% |
| 09 Month to 01 Year | 60% |
| 01 Year to 03 Year | 80% |
| More than 03 years | 100% |

Privet sector

Arrears over

| | |
|----------------------|------|
| 01 Month to 03 Month | 25% |
| 03 Month to 06 Month | 45% |
| 06 Month to 09 Month | 65% |
| 09 Month to 01 Year | 85% |
| More than 01 years | 100% |

3.4 Liabilities Provisions

3.4.1 Current Liabilities

Liabilities classified as current liabilities in the statement of financial position are those that are fully due for payment within one year from the date of the statement of financial position date. All known liabilities have been accounted for in preparing the financial statement.

3.4.2. Provision for Retirement Gratuity

The Company has both defined benefit and defined contribution plans. A defined-contribution plan is a pension plan under which the Authority pays fixed contributions into a separate entity and has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. A defined benefit plan is a pension plan that is not a defined contribution plan. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service, and compensation.

(a) Defined Contribution Plans - Employees' Provident Fund (EPF) and

- Employees' Trust Fund (ETF)

All employees who are eligible for Employees Provident Fund and Employees Trust Fund contributions are covered by relevant contribution funds in line with respective Statutes and Regulations.

(b) Defined Benefit Plans - Retiring Gratuity

Provision has been made in the accounts for Retiring Gratuity from the first year of service of the employee and the item being shown under the deferred liabilities in the Statement of Financial Position. However, according to the Gratuity Act No. 12 of 1983, the liability to an employee arises only on the completion of five years of continuous service. Gratuity is not funded externally.

3.4.3. Contingent Liabilities

Contingent liabilities of the Authority are disclosed in the respective Notes to the Financial Statements.

4.4 Equity

4.4.1 Grant

Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognized as income on a systematic basis over the periods that the costs, which it is intended to compensate, are expensed. Where the grant relates to an asset, it is recognized as income in equal amounts over the expected useful life of the related asset.

When the Sugathadasa National Sports Complex Authority receives non-monetary grants, the asset and the grant are recorded gross at nominal amounts and released to profit or loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset by equal annual installment. When loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favorable interest is regarded as a government grant.

4.5 Income Tax Expense

As per Public Sector Accounting Standard (Income Taxes), tax expense is the aggregate amount included in the determination of profit or loss for the period in respect of current and deferred taxation. Income tax expense is recognized in the Income Statement except to the extent it relates to items recognized directly in „Equity“ or „Other Comprehensive Income (OCI)“, in which case it is recognized in Equity or OCI.

Current Taxation

Current tax assets and liabilities consist of amounts expected to be recovered from or paid to the Commissioner-General of Inland Revenue in respect of the current year and any adjustment to tax payable in respect of prior years. The tax rates and tax laws used to compute the amount are those that are enacted or substantially enacted by the reporting date. Accordingly, the provision for taxation is based on the profit for the year adjusted for taxation purposes under the provisions of the Inland Revenue Act No 24 of 2017 and the amendments.

Deferred Tax Assets (Liabilities)

Deferred tax is provided on temporary differences at the financial position date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes. Deferred tax liabilities are recognized for all taxable temporary differences, except:

- When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a Service combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.
- In respect of taxable temporary differences associated with investments in

subsidiaries and associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and, probably, the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible differences. Carry forward of unused tax credits and unused tax losses, to the extent that taxable profits will probably be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized, except:

- When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a Service combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.
- In respect of deductible temporary differences associated with investments in subsidiaries and associates deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of a deferred tax asset is reviewed at each financial position date and reduced to the extent it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are reassessed at each reporting date and are recognized to the extent that it is probable that future taxable profit will allow the deferred tax asset to be recovered.

Deferred tax assets are recognized in respect of tax losses to the extent that it is probable that future taxable profits will be available against which such tax losses can be utilized. Judgment

is required to determine the number of deferred tax assets that can be recognized based upon the likely timing and level of future taxable profits together with the future tax planning strategies.

Deferred tax assets and liabilities are measured at the tax rate that is expected to apply in the year when the assets are realized or the liabilities are settled, based on tax rates and tax laws that have been enacted or subsequently enacted at the Financial Position date.

5. Recognition of Revenue & Expenses

5.1. Revenue

Revenue is principally recognized on an accrual basis when Services is Performed a completed.

When a contract with a customer does not meet the revenue recognition criteria and an entity receives consideration from the customer, the entity shall recognize the consideration received as revenue only when either of the following events has occurred:

(a) the entity has no remaining obligations to transfer goods or services to the customer and all, or substantially all, of the consideration promised by the customer has been received by the entity and is non-refundable; or

(b) the contract has been terminated and the consideration received from the customer is non-refundable.

Judgment is required in assessing the application of revenue recognition and refundable deposits over two years after the expiry of the contract have been recognized as revenue.

5.2. Expenses

The profit or loss earned or incurred by the Authority before taxation as shown in the Income Statement is after making provision for all known liabilities.

All expenditure incurred in the running of the business and in maintaining the capital assets in a state of efficiency has been charged to revenue in arriving at the profit for the year.

Gains or losses of a revenue nature on the disposal of property, plant, and equipment have been accounted for in the income statement.

5.2.1. Financing Cost

All interest and other costs incurred in connection with borrowings are expenses as incurred as part of the financial cost.

6. Statement of Cash Flows

The Cash Flow has been prepared by using the "Indirect Method".

Interest paid is classified as operating cash flows. Interest received and dividends are classified as cash flows from investing activities.

Interest and dividends received are classified as investing cash flows while dividends paid are classified as financing cash flows to the present statement of cash flows.

Financial Statement

Income Expenditure Statement - for the year ending 31.12.2020

| Income Expenditure (current year) | | 31.12.2020 | 31.12.2019 |
|--|---------------------------------------|--------------------|--------------------|
| 163,920,000.00 | Operational income | 49,973,357 | 146,201,789 |
| | Non operational income | 892,396 | 22,842,537 |
| 163,920,000.00 | | 50,865,753 | 169,044,326 |
| 319,000,000.00 | Government Treasury Provisions | 257,820,000 | 234,150,000 |
| 482,920,000.00 | Total income | 308,685,753 | 403,194,326 |
| | Expenditure | | |
| | Operational Expenses | | |
| 256,480,000.00 | Expenditure for worker salaries | 186,553,786 | 191,059,601 |
| - | Allowances and Expenditure | 247,500 | 322,500 |
| - | Gratuity Allocation | 3,464,795 | 13,402,966 |
| - | Depreciations | 117,374,703 | 134,951,324 |
| 62,520,000.00 | Other expenses | 81,222,295 | 124,340,537 |
| 319,000,000.00 | | 389,463,078 | 464,076,928 |
| 163,920,000.00 | Operational Surplus (Deficit) | -80,777,325 | -60,882,601 |
| | Financial Expenses | -90,225 | -6,752,139 |
| 163,920,000.00 | Pre-tax surplus (Deficit) | -80,867,550 | -67,634,741 |
| | Added (Non-operational income) | | |
| - | Fixed Deposit Interest Income | 4,233,581 | 4,448,709 |
| | Pre-tax net surplus (Deficit) | -76,633,969 | -63,186,032 |
| | Income Tax | -330,219.00 | -346,999.00 |
| | Surplus for the year (Deficit) | -76,964,188 | -63,533,031 |

Balance Sheet – for the year ending 31.12.2020

| | 31.12.2020 (Rs.) | 31.12.2019 (Rs.) |
|---|-------------------------|-------------------------|
| Current Assets | | |
| Money and Bank Balance | 99,890,505 | 16,880,838 |
| Debtors | 25,222,264 | 25,332,980 |
| Stock | 10,578,505 | 13,125,629 |
| Ten month credit to staff | 27,477,246 | 30,660,710 |
| Other Receipts Balance | 32,994,623 | 105,601,374 |
| Gratuity Funs | 5,322,801 | 5,134,376 |
| Fixed Deposits | 45,718,331 | 41,317,356 |
| | 247,204,276 | 238,053,261 |
| Fixed Assets | | |
| Land | 2,856,612,140 | 2,856,612,140 |
| Buildings | 2,141,979,790 | 2,029,654,365 |
| High powered Electric posts | - | - |
| High powered Electric Bulbs | | 195,688 |
| | 112,457.00 | |
| Machinery and Equipment | 52,311,425 | 62,929,431 |
| Computer | 739,775 | 2,954,161 |
| Motor cars | 5,584,203 | 7,437,253 |
| Sports Equipment | 52,886,409 | 43,217,334 |
| Furniture and Equipment | 52,579,222 | 59,890,940 |
| Office and other Equipment | 8,018,621 | 8,811,022 |
| Curtains | 0 | |
| | | 50,500.00 |
| Work in progress | 302,140,214 | 308,889,579 |
| | 5,472,964,256 | 5,380,642,414 |
| Total Assets | 5,720,168,533 | 5,618,695,675 |
| Capital stock and Responsibilities | | |
| Trade Creditors | 2,445,002 | 2,305,259 |
| Security Deposits | 16,675,900 | 20,943,123 |
| Income Previously Received | 250,000 | 270,000 |
| Allocations for tax | 2,240,407 | 1,910,188 |
| Expenses and other payable expenses | 18,014,528 | 13,600,147 |
| Other payments due | 160,333,807 | 218,573,251 |
| | 199,959,645 | 257,601,968 |
| Non-current Assets | | |
| Gratuity Allowances | 82,147,340 | 82,147,340 |

| | | |
|--|----------------------|----------------------|
| | 82,147,340 | 82,147,340 |
| Total Liabilities | 282,106,985 | 339,749,308 |
| Net Assets | 5,438,061,548 | 5,278,946,367 |
| Net Assets/Capital Stock | | |
| State Grants | 7,346,762,609 | 7,104,462,609 |
| Cumulative Fund | -1,841,071,525 | -1,771,317,864 |
| Surplus | 9,334,652 | 9,334,652 |
| Surplus/deficit for the year | -76,964,188 | -63,533,031 |
| Total Capital Stock and liabilities | 5,438,061,548 | 5,278,946,367 |

Statement of money flows – for the year ending 31.12.2020

| | 31.12.2020 (Rs.) | 31.12.2019 (Rs.) |
|---|-----------------------------|-----------------------------|
| Money flow from operations | | |
| Pre-tax surplus or net shortage | -76,964,188 | -63,533,031 |
| Depreciation adjustments made to the cumulative fund during ther past years | - | - |
| depreciations adjustments | 117,974,703 | 134,951,324 |
| Gratuity Allocations | 3,464,795 | 13,402,966 |
| (Increaser)/Stock Dectrases | 2,547,124 | -2,848,876 |
| Balances Receivable (Increase) decreases | 70,320,391 | -12,036,769 |
| Balances Payable (Increases)/ decreases | -56,893,632 | 127,942,483 |
| Other Gratuity | -3,464,795 | -2,399,770 |
| Net Money Balance from operations | 56,984,397 | 195,478,325 |
| Money Flow from Investment Activities | | |
| Purchase of Property and Machinery | -211,873,754 | -439,604,638 |
| Taxces | - | - |
| Investment in Fixed Deposits | -4,400,975 | -918,767 |
| REPO Investment | - | - |
| Money flow from Investment Activities | -216,274,729 | -440,523,405 |
| Money flow aresing from Financial dealings | | |

| | | |
|---|--------------------|--------------------|
| Adjustment for previous year | - | 10,448,714 |
| State Capital grants | 242,300,000 | 143,000,000 |
| Money Balance from Money dealings | 242,300,000 | 153,448,714 |
| Net increase from money and Near Money matters | 83,009,670 | -91,596,364 |
| Money and near money at the begining of the year | 16,880,838 | 108,477,202 |
| Balance of money and near money end of the year | 99,890,505 | 16,880,838 |

Income According to the Stadiums

| Stadium | Operational Income | Non-operational Income |
|-----------------------------|----------------------|------------------------|
| Sugathadasa Indoor Stadium | 17,002,352.00 | 348,412.00 |
| Sugathadasa Outdoor Stadium | 21,200,135.00 | 262,040.00 |
| R. Premadasa Stadium | 2,750,000.00 | - |
| Bogambara Stadium | 6,246,070.00 | 219,932.00 |
| Beliatta Swimming Pool | 425,500.00 | 21,270.00 |
| Nuwara Eliya Race Course | 2,349,300.00 | 40,742.00 |
| Total Income | 49,973,357.00 | 892,396.00 |

The overall progress of the Institution

The income earned by the institution from 2011 to 2020 has fluctuated in the following manner. However the chart below shows that in 2020 compared with 2019. The total income of the institution has declined more than three fold. The most proximate reason for thus was the global corona epeademic which spread through out the country constituting a challenge to the sports sector.

After the first corona patiant was identified on 11 March 2020 there was a daily increase in the rate of infections. As a result with a view to prevent the spead of corona among the population government enforced a curfew throughout the country and restrictions were introduced to travelling.

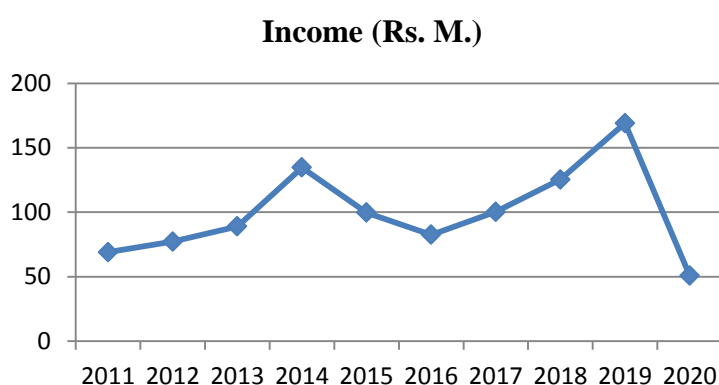
Accordingly guided by the instruction of the Ministries of Health and Public Administration steps were taken to plan the activities of the institution with the help of the staff steps by this institution to controll the epeademic by organizing the activities of the different sections in a

suitable manner. According to the instructions given relating sports, sports activities and competition could not be started for a long time. Institutions relating to face masks, keeping a safe distance between persons prevent sports activities being carried out. As the entertainment activities and festivals could not be held like in previous years income was badly affected.

When there was a slight reduction of the spread of the Covid condition only the sports programs that could be conducted outdoors (but not in groups) were started by the Authority under the regulation issued by the Health Authorities during this period many previously arranged reservations for sport activities were cancelled. No new reservation were made.

Also as there was a drastic decline in the numbers of vehicles that used the vehicle parks of the Sugathadasa Outdoor Stadium and Bogambara Stadium, the Authority suffered a significant loss of income.

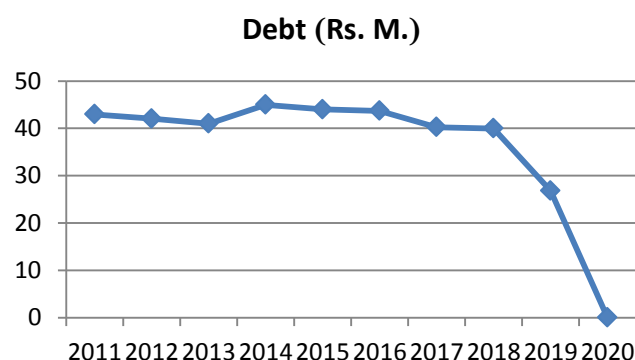
| Year | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------|-------|-------|-------|--------|-------|-------|--------|--------|--------|-------|
| Income | 69.00 | 77.17 | 89.03 | 134.61 | 99.62 | 82.51 | 100.29 | 125.34 | 169.04 | 50.86 |



Total debt of the Institutions

From 2011 upto 2020 the debt situation has fluctuated as shown below

| Year | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|
| Debt | 42.95 | 42.04 | 41.00 | 45.00 | 44.00 | 43.70 | 40.254 | 39.995 | 26.819 | 25.222 |



Auditor Generals Report

| | | | | |
|---|--|---|---------------------------|--------------------|
|  | ජාතික විගණන කාර්යාලය தேசிய கணக்காய்வு அலுவலகம் NATIONAL AUDIT OFFICE |  | | |
| මගේ අංකය எனது இல. } My No. } | SYA/A/SNSCA/01/20/04 | ඔබේ අංකය உமது இல. } Your No. } | දිනය திகதி } Date } | 2022 මාර්තු 19 දින |

Chairman,
Sugathadasa National Sports Complex Authority

The report of the Auditor General in terms of section 12 of the National Audit Act No 19 of 2018 in respect of the Financial Reports and other legal and regulatory Requirements for the year ending 31st December 2020 of the Sugathadasa National Sports Complex Authority.

1. Financial Statements

1.1 Qualified Opinion

The Financial Reports for the year ending December 31, 2020 consisting of the Financial position Report of the Sugathadasa National Sports Complex Authority, the Financial Performamance Statement for the year ending on that date, statement about ownership to changes, the Financial Flow Statement for the year ending on that date. notes relavant to the Financial Statements, summaries and important According Policies have been audited under my direction in terms of section 154(1) of the constitution of the Democratic Socialist Republic of Sri Lanka read along with Audit Act No 19 of 2018 and the Finance Act No 38 of 1971. Apart from the influences of the matters that form the basis for the qualified opinion of my report, it is my opinion that the Financial Statements of the Sugathadasa National Sports Complex Authority, the position as at 31 December and its financial performance and financial flows reflect the true and fair position, in accordance with the accounting statements of the Sri Lankan Public Sector.

1.2

1.4 Responsibilities of the management and the parties linked to the administration on financial statements

It is the responsibility of the management to decide upon the internal controls needed to ensure that these financial reports are prepared and forwarded in a fair manner in keeping with the accounting standards of the Sri Lankan Public Sector and also without incorrect statements that may result due to traces or errors.

While it is the responsibility of the management, when preparing Financial Statements to decide upon the ability to continue the authority, if the administration contemplates winding – up the authority, or in the absence of other alternatives, of action is taken to stop operations, maintaining accounts in the basis of an uninterrupted basis and revealing matters relevant to the continuation of the authority is a responsibility of the management.

The responsibility of examining the financial reporting process of the authority falls on the administering sections.

To enable the annual and current financial reports of the authority to be prepared in accordance with sub-section 16(1) of the National Audit Act No. 19 of 2018 books and reports relating to income, expenses, assets and liabilities should be properly maintained.

- 1.5 The responsibilities of the Auditor with regard the auditing of financial statements. my objective is to offer a reasonable guarantee that the financial statements, as a whole are free from incorrect statements and to issue the audit report with my opinion. While the reasonable guarantee is a guarantee of a high order, in conducting an audit according to the standards of Sri Lankan Audit is not a guarantee that at all times it will reveal incorrect statements. Incorrect statements can result from frauds and mistakes due to sole or collective influences. Their gravity will depend on the influence they make on economic decisions made by the users of the statement based thereon.

I have, as part of the Auditing in accordance with Sri Lankan Audit Standards, in the audit acted with professional judgement and professional integrity and prudence.

- Further, when seeking a basis for the audit opinion expressed, in identifying the dangers and assessing of quantitatively incorrect statements possible in financial statements due to fraud or mistakes, audit procedures appropriate in the context were planned and implemented. The impact of fraud is stronger than that of mistakes in making quantitatively incorrect statements. This is because they result from questionable preparation of fraudulent documents, wilful omissions, misrepresentations or bypassing internal controls.
- Although not with an idea of expressing an opinion on the effectiveness of the internal control, for the planning of contextually appropriate audit procedures, an understanding of the internal controls was obtained.
- The suitability of the audit policies used, the fairness of the audit estimates and the exposure of the risks established by the management were evaluated.
- Based on the audit evidence obtained, by reason of events or situations whether there is a sizeable uncertainty about the continued existence of the fund, the relevances of the use of the basis for the continuity of the fund was decided. Where I do conclude that there is a sizeable uncertainty, the attention of my audit report should be drawn to the revelations made in the Financial Statements in this regard. If the revelations are not sufficient my opinion should be withdrawn. However by reason of future events or situations the continued existence can come to an end.
- The extent to which, transactions and events which formed the basis of the structure and contents of the Financial Statements were included in a fair and reasonable manner, and the overall presentation of the Financial Reports including the revelations were evaluated.

The administering authorities were apprised of the important audit findings of my audit, the major weaknesses of internal controls and other matters.

2. Report on the other legal and regulatory requirements.

2.1 In the National Audit Act No. 19 of 2018 there are special provisions for the following requirements.

2.1.1 A part from the observations in the paragraph relating to the opinion on the propriety of this report, according to the requirements mentioned in section 12(a) of National Audit Act No. 19 of 2018, I have obtained all information and clarifications needed for the audit. According to my inspection the institution has maintained proper Financial Reports.

2.1.2 In terms of the requirement mentioned in section 6(1) (b) (iii) of the National Audit Act No 19 of 2018, the Financial Reports of the Authority correspond with those of the previous year.

2.1.3 According to the requirement mentioned in section 6(1)(c)(iv) of the National Audit Act No 19 of 2018, apart from the observations mentioned in section 1.2(a), 1.2(b) and 1.2(c), the recommendations I have made the previous year are included in the Financial Statements forwarded.

2.2 According to the procedures followed and the evidence obtained, within the quantitative material, nothing has come to my attention to warrant the following statements.

2.2.1 According to the requirement mentioned in section 12(e) of the National Audit Act No: 19 of 2018, that a member of the Board of Management of the Authority, in relation to any agreement of the Authority, has a link, directly or in any other manner beyond normal business dealings.

2.2.2 According to the requirement mentioned in section 12(f) of the National Audit Act, apart from the observation given below, has acted contrary to any relevant written law, or contrary to my provisions general or special issued by the Board of Management.

Rules and Regulations for order

Observation

(a) Financial Regulations 880 and
891(1) of the Sri Lankan

Action has not been taken to get security
from others dealing with money matters;

- | | |
|---|---|
| Democratic Socialist Republic | a register of security has not been maintained |
| (b) Circular No 05/2008 of February 06, 2008 as amended by Circular No: 05/2008(i) of January 24, 2018. | (i) Annual performance bonds not signed for the entire staff (ii) A senior officer has not been appointed with responsibility to prepare a Human Resources Development Plan, to organize a capacity building program, to conduct a skills development program. |

2.2.3 The fact that action has been taken in a manner contrary to the powers, functions and activities as given in section 12(f) of National Audit Act No: 19 of 2018.

2.2.4 Apart from the observation given below as required by section 12(g), the resources of the Authority have not been procured in keeping with relevant laws and regulations and used in a prudent, efficient and effective manner within the relevant periods.

2.3 Other matters

- (a) Action has not been taken to recover the trade balances that amounted to Rs. 22,370,836 that have accrued for a period of 1 to 13 years. Action has not been taken to settle capital advances amounting to Rs. 11,072,007 in two accounts coming over a period of 4 years.
- (b) In the Financial Statements of the Authority returnable deposits made to reserve sports fields and swimming pools have amounted to Rs. 16,675,900/- within this sum were deposits amounting to Rs. 11,936,484 for which no liability remained. Action had not been taken to absorb this sum to income.
- (c) As a sum of Rs. 3,297,976 receivable withhold taxes, coming down over a period of 8 years have not been included in the reports pertaining to the calculation of income tax, it has not been possible to recover this sum.

- (d) There has been an agreement to lease the R. Premadasa International Cricket Stadium which belonged to the Sugathadasa National Sports Stadium to the Sri Lanka Cricket Association for a period of 30 years at Rs. 750,000 per quarter. However as no provision was included in the lease agreement to vary the rent with changing conditions, the authority had to forgo possible income gains. Further two construction projects that Sri Lanka Cricket undertook to carry out has not been carried out.
- (e) From 2015 money had been paid to the gratuity fund. By 31st December the balance in the fund was Rs. 5,322,801. The authority had not taken action to invest this sum in a productive manner.
- (f) When the R. Premadasa Cricket Stadium was handed over to Sri Lanka Cricket there were cricket goods and equipment which had a value of Rs. 2,149,491. The Board of Management by a decision of 11th March 2020 had approved charging this amount from Sri Lanka Cricket. But even by 31.12.2021 action has not been taken to get this money from Sri Lanka Cricket Board.
- (g) For the water and electricity used by contractors for construction work, by 31st December 2020 a total sum of Rs. 2,048,660 was due from 14 construction firms. The Authority had not taken action to recover this sum from contractors.
- (h) By 31st December 2021 there was a delay of 2 years and 5 months in the project for the construction of the residential building for the staff of the Sugathadasa National Sports Complex; a delay of 2 years in the project for the construction of the main gate and the steel fence adjoining, a delay of 1 year and 4 months in the project for the reconstruction of the changing rooms, latrines and restaurant. The sum paid as advances for the completion of these projects amounted to Rs. 28,878,856. The amount charged from these three projects for not completing the work on time amounted to Rs. 11,585,802. There has been delay in getting this amount to the Authority.
- (i) Work for the repair and improvement of the football field of the Sugathadasa National Sports Complex was entrusted to a private institution by a contract agreement on 13 October 2011 for a sum of Rs. 32,000,000 (without tax). The

time allowed of the work, due to short comings the playground had become unusable. The Authority had failed to get the short comings rectified. The Authority had spent Rs. 38,272,147 to get put these matters right. The Authority had failed to take legal steps to recover this sum.

- (j) By reason of construction work in projects not been completed in the proper way from year 1 to year 6, funds amounting to Rs. 17,741,095 have continued, without the balances without any obligation being identified and action taken to absorb the amount into income.
- (k) From December 31st 2020 a total of 69 vacancies including the post of Assistant Director Media, 2 Senior Level vacancies and four tertial level posts. Internal Auditor maintenance officer, procurement officer and security manager have remained undilled – the Authority having failed to fill them.

W.P.C. Wickramaratne,
Auditor General

The present position in relation to the report of the Auditor General in relation to the financial statements and other legal and regulatory requirements of section 11 of the National Audit Act No 19 of 2018 in respect of the Sugathadasa National Sports Complex Authority for the period ending December 31st 2020

1.2 The basis for the views expressed pertaining to the acceptance of accounts presented.

- (a) This matter has not been addressed for several years. As such it is kindly pointed out that many practical problems had to be encountered in attempting this. Even though we are at present maintaining a register of Fixed Assets, it has become necessary to identify the expenses incurred on these items bought in several areas earlier separately. Some how, after an examination of old registers and board of survey reports the deficiencies were filled up and the register of Fixed Assets has been brought up to date. Where a revaluation of these assets was found necessary, the matter was entrusted to committees with the expertise necessary and the preliminary steps are now being taken when the final accounts in respect of 2022 are presented, the necessary adjustments will be made in the relevant accounts.
- (b) In presenting the financial statements upto 31.12.2021, these shortcomings have been rectified.
- (c) With regard to the due depreciation of assets acquired through Capital Grants problems have persisted for several years. Many practical problems have arisen in unravelling information in this regard. However, based on existing information, in presenting the financial reports upto 31.12.2021 this matter was finalized and the necessary adjustments were made in the relevant accounts.
- (d) From the project in which construction work was completed from 2017 to 2020, savings amounting to Rs. 89.6 million, from the unfinished work account were transferred to assets account by 31.05.22. Action is being taken to obtain certificates to the effect that work is completed in respect of the remaining projects transfer to relevant assets accounts and to show depreciation calculations in the financial statements as prescribed.
- (e) When forwarding financial statements upto 31 December 2021, these errors have been corrected.
- (f) A committee that includes a member of the management Board, the working Director is working on the recovery of debts. By 01.06.2021, a sum of Rs. 8.5 million from all debtors and Rs. 0.3 million from the societies shown have been recovered speaking of the unbalanced amounts indicated have, 21 in

February 2022 all debtors have been informed to confirm the balances upto the present no institution has reported to us about disputed balances, it may be kindly noted. However this matter will be gone into further and if there are disputed balances action will be taken to settle these.

- (g) In forwarding financial report upto 31 December 2011 these errors have been corrected.
- 2.
- (a) The Board of Management has approved taking security deposits from officers handling cash. Steps have already been taken to get security money from each officer and to deposit same
 - (b)
 - (i) In 2022 action was taken to prepare annual performance account reports and to get agreements signed.
 - (ii) The preparation of the plan for Human Resources Development, Organization of Capacity Building Programs, the conduct of skills development programme are the duty obligations imposed on the Assistant Director (Administration).

2.3 Other matters

- (a) By 30.06.2022 from all debtors a sum of Rs. 8.5 million has been recovered. To recover the remaining balances and especially balances due over a long period of time necessary action is being taken by the committee appointed to look into identification and closing of accordingly debt in awareness was created by letters among heads of institution from which arrears are due. They will be further informed in the future and ultimately directed to all institutions. In respect of institutions which do not respond even after these attempts preparations are made for Legal action.

By now these projects have received final payment bills and interim bills and in paying these bills, action will be taken to set-off these advances made.

- (b) Correcting this mistake in December 2021 action was taken to collect Rs. 10,569,446.52 to income.
- (c) These withholding taxes although noted in the Financial Statements for a long time they are not relevant as our Authority (as a loss making institutions) is not paying income tax it has not been necessary to make adjustments when calculating income tax. As a result this balance continues to appear in this account. However as withholding tax cannot be set-off when older than two years, this will be examined and corrected when forwarding the Financial Statement for 2022.

- (d) While advice of different types has been received regarding the amendments to tax agreements, with a view to getting clear instructions the opinion of the Attorney General has been sought through our legal officers. When these instructions are received the tax agreements will be amended and action taken accordingly.
- (e) In 2022 no requirement was made from the Finance Ministry to allocate funds under recurrent expenditure. From this year funds will be released from the Bonus fund for Bonus payments. Money not released will be diverted to productive Investments.
- (f) When action is taken under (d) above and instructions received tax agreements will be amended and action taken and action will be taken under those instructions to recover losses.
- (g) Action has been taken to recover the sum of Rs. 1,019,165.31 that is due from the 14 construction institutions the remaining chargeable amounts will be recovered from the bills that are due to be settled in the future.
- (h) While construction work was proceeding in the residential building, the covid 19 epidemic situation arose and travel restrictions were imposed in the country. The advisory board, taking the condition of the country into consideration decided to make this building available to those persons; also taking into account the shortage of building materials and the weather conditions, made a recommendation to extend the construction period. Further the relevant handing over and acceptance relating to this project have been done. However as the contractor has not obtained the approval for extra activities the Advisory Board has not recommended the payment of the final bill. As the amount of the fourth bill forwarded is less than the advances made, it has been arranged to recover the advance amount from both bills after the final bill is received. Therefore please note that the accounts show that an advance has remains to be discharged.

The activities related the re-doing of the changing rooms and restaurant have been completed in 2018. Also as the building relevant to this project is over twenty years old, certain defects emerged even after the repair. As a result handing over and acceptance were delayed.

However by now the final bill relevant to this project has been recommended by the advisory committee. From this the entire sum advanced has been deducted. As, however, the completion of work has not been issued yet, payments have not been made. As such this amount is shown in the advances account.

By now action has been taken to settle the advances balance applicable to this project.

- (i) In this connection the contractor was informed in writing about the shortcomings. Accordingly, from time to time the contractor has attended to the defects. However the Authority was not satisfied with the situation. The then Board of Directors and Chairman following the advice of the Attorney General modernized the track and the stadium – to make this sole international level stadium suitable for sports events and training. However as shortcomings were observed from time to time and the contractor was informed accordingly. It has been decided not to pay the final bill and the retention fee of Rs. 11,000,000.
- (j) There has been no demand yet for these payments. Action is being taken to settle this sum.
- (k) Even though advertisements were published and applications called to fill important posts. However recruitments could not be made due to instructions of circular No. DMS/Cir/2020 of the Management Services Department. Even then the post of maintenance officer and Technological Assistants, essential for the conduct of the administrative functions of the institution were filled in 2022 with the approval obtained after making justifications.



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