

**SRI LANKA POLICE INSPECTORS' ASSOCIATION**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST December 2020**

**T.IDAIKKADAR & CO.**

**Chartered Accountants**

35A, Kinross Avenue,

Colombo 04.

Sri Lanka

**Tel. 2592909**



## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF WELFARE SOCIETY – SRI LANKA POLICE INSPECTORS ASSOCIATION

#### Report on the Financial Statements

We have audited the accompanying financial statements of Sri Lanka Inspectors Association, which comprise the Statement of financial position as at December 31, 2020 and the statement of financial Position for the year then ended, and a summary of significant accounting policies and other explanatory notes set out on pages 6 to 8 of this financial statements.

#### Management's Responsibility for the Financial Statements

The Committee of Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Accounting Standards for Small and medium sized entities (SLFRS for SMEs) This responsibility includes: designing implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### Scope of audit and basis of Opinion

Our responsibility is to express an opinion on these financial statements based on our Audit. We conducted our audit in accordance with Sri Lanka Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit. We therefore believe that our audit provides a reasonable basis for our opinion.

#### Opinion

In our opinion, so far as appears from our examination, the Association maintains proper accounting records for the year ended December 31, 2020 and the financial statements give true and fair view of the Association's state of affairs as at December 31, 2020 and its deficit for the year then ended in accordance with Sri Lanka Accounting Standards for Small and medium Sized Entities (SLFRS for SMEs).

*T. Idaikkadar & Co.*

CHARTERED ACCOUNTANTS  
14<sup>th</sup> July 2021



**SRI LANKA POLICE INSPECTORS ASSOCIATION  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Notes	2020 Rs.	2019 Rs.
<b>Income</b>			
Income from Members	1	71,634,837.00	60,658,303.00
Interest on Investments	2	4,459,763.36	7,350,956.12
Other Income	3	-	34,089.16
		<u>76,094,600.36</u>	<u>68,043,348.28</u>
<b>Expenses</b>			
Payments to Members	5	62,129,600.00	83,652,500.00
Salaries		243,000.00	227,500.00
Allowances		102,000.00	113,000.00
Attendance Allowance	Sch.9	332,100.00	339,200.00
Allowance - Documentation Clerk		61,000.00	119,100.00
Special Allowance		48,000.00	36,000.00
E.P.F 12%		39,240.00	27,300.00
E.T.F 3%		9,810.00	6,825.00
Telephone		42,355.00	56,903.78
Printing & Stationery		31,405.00	14,020.00
Police Diaries		3,705,120.00	2,134,000.00
AGM - Expenses		115,000.00	276,883.00
New Year Compliments for Staff		-	10,500.00
General Expenses	Sch.10	196,518.00	35,781.00
Domain Registry - Web site		3,000.00	3,450.00
Repairs & Maintenance	Sch.11	25,376.00	26,030.00
Accounting Fees		45,000.00	40,000.00
Travelling Expenses		15,172.00	12,504.00
Postage & Stamps		7,260.00	21,260.00
News papers		11,650.00	15,580.00
Staff Welfare		10,744.00	14,240.00
Depreciation		87,015.65	106,190.46
Amortisation Expense - Website		50,000.00	50,000.00
Audit Fees		40,000.00	35,000.00
Donation	Sch.12	542,000.00	1,038,400.00
Overdraft Interest		-	7,791.53
Bank Charges		22,600.00	42,250.00
		<u>67,914,965.65</u>	<u>88,462,208.77</u>
Excess of Income over Expenses / (Expenses over Income)		<u>8,179,634.71</u>	<u>(20,418,860.49)</u>




**SRI LANKA POLICE INSPECTORS ASSOCIATION  
STATEMENT OF FINANCIAL POSITION AS 31ST DECEMBER 2020**

	Notes	2020 Rs.	2019 Rs.
<b>Non - Current Assets</b>			
Property, Plant & Equipments	6	334,002.65	421,018.30
Fictitious Asset - Website	7	300,000.00	350,000.00
Investments	Sch. 1	<u>52,716,801.44</u>	<u>49,455,613.89</u>
		<u>53,350,804.09</u>	<u>50,226,632.19</u>
<b>Current Assets</b>			
Inventories (Ties)		501,750.00	546,750.00
Staff Loan	Sch.2	46,000.00	64,000.00
Festival Advance	Sch.3	29,000.00	28,000.00
Other Receivable	Sch.4	3,360.00	-
SLPOM - Loan		800,000.00	-
Prepayment - Domain charges		3,000.00	-
WHT Paid		118,759.28	118,759.28
Cash & Cash Equivalents	Sch.5	<u>7,644,638.25</u>	<u>6,242,802.34</u>
		<u>9,146,507.53</u>	<u>7,000,311.62</u>
<b>Total Assets</b>		<u>62,497,311.62</u>	<u>57,226,943.81</u>
<b>Equity &amp; Liabilities</b>			
<b>Represented by:</b>			
<b>Accumulated Fund</b>			
Beginning balance		47,490,186.91	67,909,047.40
Add: Excess of Income over Expenditure (Current Year)		<u>8,179,634.71</u>	<u>(20,418,860.49)</u>
		<u>55,669,821.62</u>	<u>47,490,186.91</u>
<b>Current Liabilities</b>			
Income Tax Payable	Sch. 6	1,066,533.00	1,066,533.00
Accrued Payables	Sch. 7	95,521.00	82,434.00
Bank Overdraft	Sch. 8	<u>5,665,436.00</u>	<u>8,587,789.90</u>
		<u>6,827,490.00</u>	<u>9,736,756.90</u>
<b>Total Equity &amp; Liabilities</b>		<u>62,497,311.62</u>	<u>57,226,943.81</u>

The Executive Committee is responsible for the preparation and presentation of these financial statements.

Approved for and on behalf of the Executive Committee of the Association.

  
Chairman  
CHAIRMAN  
POLICE INSPECTORS' ASSOCIATION  
Date: 14<sup>th</sup> July 2021

  
Treasurer  
HONY. TREASURER  
POLICE INSPECTORS' ASSOCIATION



**SRI LANKA POLICE INSPECTORS ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

		2020 Rs.	2019 Rs.
<b>1 Income from Members</b>			
Subscriptions		5,957,850.00	5,795,100.00
Death Donation		4,114,250.00	2,987,900.00
Retirement Benefits		42,853,398.78	36,902,430.37
SGO 00		17,159,338.22	13,297,872.63
Medical Grant		1,550,000.00	1,675,000.00
		<u>71,634,837.00</u>	<u>60,658,303.00</u>
<b>2 Interest Income</b>			
Treasury Bills	N.S.B.	2,032,047.00	1,852,585.00
Treasury Bills	H.N.B.L.	179,372.10	3,123,185.12
Fixed Deposit	H.N.B.L.	880,613.06	847,300.10
Fixed Deposit	N.S.B.	1,169,155.39	1,272,713.19
Savings	H.N.B.L.	198,575.81	255,172.71
(no WHT deducted wef 01.01.2020)		<u>4,459,763.36</u>	<u>7,350,956.12</u>
<b>3 Other Income</b>			
Error Deduction		-	176.00
HNB Current A/C (Closure)		-	33,913.16
		<u>-</u>	<u>34,089.16</u>
<b>4 Sale of Ties</b>		45,000.00	109,800.00
<b>Cost of Sales</b>			
Inventories as at 01.01.2020	546,750.00		
Purchases			
Inventories as at 31.12.2020	(501,750.00)	(45,000.00)	(109,800.00)
		<u>-</u>	<u>-</u>
<b>5 Payment to Members</b>			
Retirement Benefits		40,037,200.00	38,060,700.00
Death Donation		4,114,250.00	2,987,900.00
Medical Grant		1,550,000.00	1,675,000.00
SGO 00		11,832,000.00	35,263,900.00
Nourishment Allowance		531,150.00	885,000.00
Death Donation - Next of Kin		2,520,000.00	2,600,000.00
Donation to Grade 5 Scholarship		805,000.00	1,010,000.00
Donation for University Entrance Students		740,000.00	1,170,000.00
		<u>62,129,600.00</u>	<u>83,652,500.00</u>



**SRI LANKA POLICE INSPECTORS ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**6 Property, Plant & Equipment**

	Cost		Rs.
	Beginning balance	Additions / (Disposals)	Ending balance
Building	309,076.00		309,076.00
Office Equipment	150,481.00		150,481.00
Photocopy & Fax	219,262.50		219,262.50
Air conditioners	287,805.90		287,805.90
Computer & Printer	600,019.00		600,019.00
Furniture & Fittings	264,952.75		264,952.75
Glass Cupboard	33,460.00		33,460.00
Name Board	60,750.00		60,750.00
	<u>1,925,807.15</u>	<u>-</u>	<u>1,925,807.15</u>

		Accumulated Depreciation		
	Rate	Beginning balance	Charge for the year	Ending balance
Building	5%	309,076.00		309,076.00
Office Equipment	10%	81,149.78	13,326.00	94,475.78
Photocopy & Fax	10%	195,952.50	3,885.00	199,837.50
Air conditioners	10%	177,100.00	8,600.00	185,700.00
Computer & Printer	25%	483,908.37	38,749.00	522,657.37
Furniture & Fittings	10%	163,392.20	22,455.65	185,847.85
Glass Cupboard	10%	33,460.00		33,460.00
Name Board	20%	60,750.00	-	60,750.00
		<u>1,504,788.85</u>	<u>87,015.65</u>	<u>1,591,804.50</u>
		<u>421,018.30</u>		<u>334,002.65</u>

Depreciation is provided in the year of purchases, But no depreciation in the year of disposal.

	Beginning Balance as at 01.01.2020	Amortisation	Ending Balance as at 31.12.2020
<b>7 Fictitious Asset</b>			
Website	<u>350,000.00</u>	<u>50,000.00</u>	<u>300,000.00</u>

Comparative information has been reclassified where necessary to conform to the current year's presentation.



**SRI LANKA POLICE INSPECTORS ASSOCIATION  
SCHEDULES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Rs.
<b>1 Investments</b>	
<b>Description</b>	
<b>Treasury Bills</b>	
N.S.B.	26,158,557.00
H.N.B.L.	3,589,025.22
<b>Fixed Deposits</b>	
N.S.B.	13,499,860.66
H.N.B.L.	9,469,358.56
	<u>52,716,801.44</u>
 <b>2 Staff Loan</b>	
C.Kemapala	<u>46,000.00</u>
 <b>3 Festival Advance</b>	
C.Kemapala	27,500.00
Mahindadasa	1,500.00
	<u>29,000.00</u>
 <b>4 Other Receivable</b>	
C.Kemapala (EPF 8% Jan.'20 to May '20+ Sept'20)	<u>3,360.00</u>
 <b>5 Cash &amp; Cash Equivalents</b>	
<b>5.1 Cash in Hand</b>	
Petty Cash	8,005.00
<b>5.2 Cash at Bank</b>	
HNB PLC,Thimbirigasaya -Savings A/C No. 092020120074	7,636,633.25
	<u>7,644,638.25</u>
 <b>6 Income Tax Payable</b>	
B/Fd. 201920	1,066,533.00
Taxation for the Year	-
	<u>1,066,533.00</u>
 <b>7 Accrued Payables</b>	
ETF 3%	21.00
EPF 20%	7,000.00
Accounting Fees	45,000.00
Telephone	3,500.00
Audit Fees	40,000.00
	<u>95,521.00</u>



SRI LANKA POLICE INSPECTORS ASSOCIATION  
SCHEDULES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Rs.
<b>8 Bank Overdraft</b>	
HNB PLC, Thimbirigasaya - Cu. A/C No. 092010001697	<u>5,665,436.00</u>
<b>9 Attendance Allowance</b>	
Civilian Staff	70,200.00
Labourer	<u>261,900.00</u>
	<u>332,100.00</u>
<b>10 General Expenses</b>	
Monthly Meeting Expenses	26,118.00
Funeral Banner Printing - All Divisions	153,000.00
SLS - Office Bags	14,540.00
Others - Via Petty Cash	<u>2,860.00</u>
	<u>196,518.00</u>
<b>11 Repairs &amp; Maintenance</b>	
Computer	<u>25,376.00</u>
<b>12 Donation</b>	
Alms giving (Sri Daladamaligawa)	42,000.00
Director - Welfare - COVID 19 (Inspector's & their Family )	<u>500,000.00</u>
	<u>542,000.00</u>



**SRI LANKA POLICE INSPECTORS' ASSOCIATION**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST December 2021**

**T.IDAIKKADAR & CO.**  
Chartered Accountants  
35A, Kinross Avenue,  
Colombo 04.  
Sri Lanka

**Tel. 2592909**



## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF WELFARE SOCIETY – SRI LANKA POLICE INSPECTORS ASSOCIATION

#### Report on the Financial Statements

We have audited the accompanying financial statements of Sri Lanka Inspectors Association, which comprise the Statement of financial position as at December 31, 2021 and the statement of Income and expenditure for the year then ended, and a summary of significant accounting policies and other explanatory notes set out on pages 6 to 8 of this financial statements.

#### Management's Responsibility for the Financial Statements

The Committee of Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Accounting Standards for Small and medium sized entities (SLFRS for SMEs) This responsibility includes: designing implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### Scope of audit and basis of Opinion

Our responsibility is to express an opinion on these financial statements based on our Audit. We conducted our audit in accordance with Sri Lanka Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit. We therefore believe that our audit provides a reasonable basis for our opinion.

#### Opinion

In our opinion, so far as appears from our examination, the Association maintains proper accounting records for the year ended December 31, 2021 and the financial statements give true and fair view of the Association's state of affairs as at December 31, 2021 and its deficit for the year then ended in accordance with Sri Lanka Accounting Standards for Small and medium Sized Entities (SLFRS for SMEs).

*T. Idaikkadar & Co.*  
CHARTERED ACCOUNTANTS  
23<sup>rd</sup> May 2022



**SRI LANKA POLICE INSPECTORS ASSOCIATION  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	2021 Rs.	2020 Rs.
<b>Income</b>			
Income from Members	1	98,981,115.00	71,634,837.00
Interest on Investments	2	3,814,817.00	4,459,763.36
		<u>102,795,932.00</u>	<u>76,094,600.36</u>
<b>Expenses</b>			
Payments to Members	4	106,881,150.00	62,129,600.00
Salaries		246,000.00	243,000.00
Allowances		114,000.00	102,000.00
Attendance Allowance	Sch.9	344,700.00	332,100.00
Allowance - Documentation Clerk		-	61,000.00
Labourer - COVID 19 donation		4,700.00	-
Special Allowance		48,000.00	48,000.00
E.P.F 12%		43,200.00	39,240.00
E.T.F 3%		10,800.00	9,810.00
Telephone		43,547.00	42,355.00
Printing & Stationery		34,726.00	31,405.00
Police Diaries		7,020,000.00	3,705,120.00
AGM - Expenses		-	115,000.00
New Year Compliments for Staff		9,000.00	-
General Expenses	Sch.10	33,385.00	196,518.00
Domain Registry - Web site		3,000.00	3,000.00
Repairs & Maintenance	Sch.11	4,880.00	25,376.00
Accounting Fees		55,000.00	45,000.00
Travelling Expenses		10,995.00	15,172.00
Postage & Stamps		5,835.00	7,260.00
News papers		13,010.00	11,650.00
Staff Welfare		7,395.00	10,744.00
Depreciation		114,377.24	87,015.65
Amortisation Expense - Website		50,000.00	50,000.00
Audit Fees		45,000.00	40,000.00
Donation	Sch.12	24,300.00	542,000.00
Bank Charges		47,450.00	22,600.00
		<u>115,214,450.24</u>	<u>67,914,965.65</u>
Excess of Income over Expenses / (Expenses over Income)		<u>(12,418,518.24)</u>	<u>8,179,634.71</u>




**SRI LANKA POLICE INSPECTORS ASSOCIATION**  
**STATEMENT OF FINANCIAL POSITION AS 31ST DECEMBER 2021**

	Notes	2021 Rs.	2020 Rs.
<b>Non - Current Assets</b>			
Property, Plant & Equipments	5	219,625.41	334,002.65
Fictitious Asset - Website	6	250,000.00	300,000.00
Investments	Sch. 1	56,087,188.48	52,716,801.44
		<u>56,556,813.89</u>	<u>53,350,804.09</u>
<b>Current Assets</b>			
Inventories (Ties)		493,650.00	501,750.00
Staff Loan	Sch.2	26,000.00	46,000.00
Festival Advance	Sch.3	29,000.00	29,000.00
Other Receivable	Sch.4	4,880.00	3,360.00
SLPOM - Loan		2,000,000.00	800,000.00
Prepayment - Domain charges		3,000.00	3,000.00
WHT Paid		118,759.28	118,759.28
Cash & Cash Equivalents	Sch.5	23,872,387.21	7,644,638.25
		<u>26,547,676.49</u>	<u>9,146,507.53</u>
<b>Total Assets</b>		<u>83,104,490.38</u>	<u>62,497,311.62</u>
<b>Equity &amp; Liabilities</b>			
<b>Represented by:</b>			
<b>Accumulated Fund</b>			
Beginning balance		55,669,821.62	47,490,186.91
Add: Excess of Income over Expenditure (Current Year)		(12,418,518.24)	8,179,634.71
		<u>43,251,303.38</u>	<u>55,669,821.62</u>
<b>Current Liabilities</b>			
Income Tax Payable	Sch. 6	1,066,533.00	1,066,533.00
Refundable to Hatton Mess		4,500.00	
Accrued Payables	Sch. 7	105,246.00	95,521.00
Bank Overdraft	Sch. 8	38,676,908.00	5,665,436.00
		<u>39,853,187.00</u>	<u>6,827,490.00</u>
<b>Total Equity &amp; Liabilities</b>		<u>83,104,490.38</u>	<u>62,497,311.62</u>

The Executive Committee is responsible for the preparation and presentation of these financial statements.

Approved for and on behalf of the Executive Committee of the Association.

  
Chairman  
HONY. CHAIRMAN  
POLICE INSPECTORS' ASSOCIATION

23<sup>rd</sup> May 2022

  
Treasurer  
HONY. TREASURER  
POLICE INSPECTORS' ASSOCIATION



**SRI LANKA POLICE INSPECTORS ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

		2021 Rs.	2020 Rs.
<b>1 Income from Members</b>			
Subscriptions		15,099,075.00	5,957,850.00
Death Donation		5,123,200.00	4,114,250.00
Retirement Benefits		64,368,366.86	42,853,398.78
SGO 00		11,840,473.14	17,159,338.22
Medical Grant		2,550,000.00	1,550,000.00
		<u>98,981,115.00</u>	<u>71,634,837.00</u>
<b>2 Interest Income</b>			
Treasury Bills	N.S.B.	1,745,388.00	2,032,047.00
Treasury Bills	H.N.B.L.	177,172.00	179,372.10
Fixed Deposit	H.N.B.L.	677,913.10	880,613.06
Fixed Deposit	N.S.B.	769,913.94	1,169,155.39
Savings	H.N.B.L.	444,429.96	198,575.81
(no WHT deducted wef 01.01.2020)		<u>3,814,817.00</u>	<u>4,459,763.36</u>
<b>3 Sale of Ties</b>		8,100.00	45,000.00
<b>Cost of Sales</b>			
Inventories as at 01.01.2021	501,750.00		
Purchases			
Inventories as at 31.12.2021	(493,650.00)	(8,100.00)	(45,000.00)
		<u>-</u>	<u>-</u>
<b>4 Payment to Members</b>			
Retirement Benefits		59,041,600.00	40,037,200.00
Death Donation		5,123,200.00	4,114,250.00
Medical Grant		2,550,000.00	1,550,000.00
SGO 00		32,887,850.00	11,832,000.00
Nourishment Allowance		1,143,500.00	531,150.00
Death Donation - Next of Kin		4,370,000.00	2,520,000.00
Donation to Grade 5 Scholarship		695,000.00	805,000.00
Donation for University Entrance Students		1,070,000.00	740,000.00
		<u>106,881,150.00</u>	<u>62,129,600.00</u>



**SRI LANKA POLICE INSPECTORS ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

		Rs.	
<b>5 Property, Plant &amp; Equipment</b>			
		<b>Cost</b>	
		<b>Beginning balance</b>	<b>Ending balance</b>
		<b>Additions / (Disposals)</b>	
Building		309,076.00	309,076.00
Office Equipment		150,481.00	150,481.00
Photocopy & Fax		219,262.50	219,262.50
Air conditioners		287,805.90	287,805.90
Computer & Printer		600,019.00	600,019.00
Furniture & Fittings		264,952.75	264,952.75
Glass Cupboard		33,460.00	33,460.00
Name Board		60,750.00	60,750.00
		<u>1,925,807.15</u>	<u>1,925,807.15</u>
		<b>Accumulated Depreciation</b>	
		<b>Beginning balance</b>	<b>Ending balance</b>
		<b>Charge for the year</b>	
Building	5%	309,076.00	309,076.00
Office Equipment	10%	94,475.78	107,801.78
Photocopy & Fax	10%	199,837.50	203,722.50
Air conditioners	10%	185,700.00	195,910.59
Computer & Printer	25%	522,657.37	587,157.37
Furniture & Fittings	10%	185,847.85	208,303.50
Glass Cupboard	10%	33,460.00	33,460.00
Name Board	20%	60,750.00	60,750.00
		<u>1,591,804.50</u>	<u>1,706,181.74</u>
		<u>334,002.65</u>	<u>219,625.41</u>

Depreciation is provided in the year of purchases, But no depreciation in the year of disposal.

	<b>Beginning Balance as at 01.01.2021</b>	<b>Amortisation</b>	<b>Ending Balance as at 31.12.2021</b>
<b>6 Fictitious Asset</b>			
Website	300,000.00	50,000.00	250,000.00

Comparative information has been reclassified where necessary to conform to the current year's presentation.



**SRI LANKA POLICE INSPECTORS ASSOCIATION  
SCHEDULES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Rs.
<b>1 Investments</b>	
<b>Description</b>	
<b>Treasury Bills</b>	
N.S.B.	27,903,945.00
H.N.B.L.	3,766,197.22
<b>Fixed Deposits</b>	
N.S.B.	14,269,774.60
H.N.B.L.	10,147,271.66
	<u>56,087,188.48</u>
<b>2 Staff Loan</b>	
C.Kemapala	<u>26,000.00</u>
<b>3 Festival Advance</b>	
C.Kemapala	27,500.00
Labourer	1,500.00
	<u>29,000.00</u>
<b>4 Other Receivable</b>	
C.Kemapala (EPF 8% Jan.'20 to May '20+ Sept'20+Jan'21 to Mar'21))	3,980.00
Tie Sales	900.00
	<u>4,880.00</u>
<b>5 Cash &amp; Cash Equivalents</b>	
<b>5.1 Cash in Hand</b>	
Petty Cash	8,975.00
<b>5.2 Cash at Bank</b>	
HNB PLC,Thimbirigasaya -Savings A/C No. 092020120074	23,863,412.21
	<u>23,872,387.21</u>
<b>6 Income Tax Payable</b>	
B/Fd. from 201920	1,066,533.00
Taxation for the Year	<u>1,066,533.00</u>
<b>7 Accrued Payables</b>	
ETF 3%	246.00
EPF 20%	1,500.00
Accounting Fees	55,000.00
Telephone	3,500.00
Audit Fees	45,000.00
	<u>105,246.00</u>



SRI LANKA POLICE INSPECTORS ASSOCIATION  
SCHEDULES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Rs.
8 <b>Bank Overdraft</b> HNB PLC,Thimbirigasaya - Cu. A/C No. 092010001697	<u>38,676,908.00</u>
9 <b>Attendance Allowance</b> Civilian Staff Labourer	<u>59,400.00</u> <u>285,300.00</u> <u>344,700.00</u>
10 <b>General Expenses</b> Monthly Meeting Expenses Flower Wreath SLPIM & JPO Mess (Foot Ball Team) Crystal Clock (Minister) Others - Via Petty Cash	<u>2,800.00</u> <u>2,800.00</u> <u>9,375.00</u> <u>15,000.00</u> <u>3,410.00</u> <u>33,385.00</u>
11 <b>Repairs &amp; Maintenance</b> Vehicle	<u>4,880.00</u>
12 <b>Donation</b> Alms giving (Sri Daladamaligawa)	<u>24,300.00</u>

