

ANNUAL REPORT 2020



PAFFREL

PEOPLE'S ACTION FOR
FREE AND FAIR ELECTIONS
Annual Report

2020



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PAFFREL

PAFFREL was established by the representatives of several national-level civil society organizations in 1987. It has been incorporated registered as a companies limited by guarantees under the Company Act No. 07 of 2007 and registered as a voluntary service organization with the Ministry of Social Services and Social Welfare.

It was formed at a time when the need arose for civil society to intervene to ensure democratic elections as the contests were marred by violence and violation of election laws. One of the main aims of setting up Paffrel was to promote a people's effort to prevent violence and malpractices before, during and after elections.

Since, its formation, Paffrel has observed and monitored all the elections held in the country- local authority, Provincial Council, Parliamentary and Presidential - in collaboration with a large number of civil society organizations. It has, throughout the years, conducted advocacy and awareness programmes in different parts of the country covering issues such as voters' rights, democracy, human rights, good governance and co-existence In all its activities Paffrel has maintained absolute neutrality.

THE VISION

A democratic Society with an empowered citizenry who ensure accountability and transparency in governance.

THE MISSION

Implementation of a citizen-based and non-partisan programme of action for awareness creation, advocacy and observing and monitoring the elections in all parts of the country.

The prime objectives of Paffrel are;

- To motivate and encourage voters to exercise their basic democratic right to vote and cast their vote at all elections at which they are entitled to vote.
- To promote a community effort that would prevent violence and malpractices before, during and after elections.
- To undertake an election watch to observe the conduct of the poll throughout the country in as many areas as possible and record and document the abuse and violations of the election law.
- To make recommendations for the improvement of the existing processes and institution pertaining to elections.
- To educate the voters in order to promote civic consciousness that helps in establishing and maintaining standards of good governance in the country.
- To propagate values and criteria for selection of candidates and voting that would help in electing a political leadership and representatives who are free of corruption and truly accountable to the people.

BOARD OF DIRECTORS



Deshabandu
Mrs. Jezima Ismail
Chairperson



Dr. Jehan Perera
SECRETARY GENERAL
Dec 1999 - Aug 2017



Ven. E. Saddhajeewa thero



Mrs. C. M. Saverimuthu
TREASURER
Apr 2016 - to-date



Mrs. Seela Ebert



Mrs. Visaka Dharmadasa



Mr. K. N. Deen



Dr. Mr. Gehan Gunatilleke

CHAIRPERSON'S MESSAGE

The country moved from a situation where all citizens were forced to turn their attention from the domestic problems to a more pressing problem facing the world at large which reared its head in the form of a very virulent covid pandemic. Notwithstanding this, as life has to go on, the issues facing the country in terms of the political landscape needed to be addressed. The presidential election which was in november 2019, was the first election to be held in the south asian region during the covid pandemic and thank god was held succesfully, notwithstanding the fear of an escalation of the pandemic in sri lanka. The appointment of the new president with a record 6.9 million citizens putting their faith in him was seen as a ray of hope for a better future for Sri lanka.



PAFFREL as a responsible organization, committed to working towards a clean political culture embarked on a number of meaningful interventions. Some of these took the form of an online observer reporting system which was put in place with an user friendly app, so that realtime reporting and the gathering of data and timely evaluation was available to all. Additionally paffrel harnessed the experience and advice of the academics via the formation of academic circles at the sri jayawardenapura university. These are just two of the many activities that the organization undertook during the year under review.

It is a matter of pride for paffrel that all of its activities are spearheaded by an executive director who is a very dynamic and committed head and is a firm believer that team work is an essential component, if an organization is to achieve its goals. To this end he has created a culture where all of the staff from the senior management to the office aide, work in a cohesive manner to ensure that paffrel achieves its full potential.

Whilst thanking the staff for their commitment, i take this opportunity to encourage them to not just rest in the knowledge that they have done a job but strive to bring paffrel to greater heights. The baton is in their hands and the success of the organization is clearly on the shoulders of all.

It is a matter of great pride that paffrel has a committed board of directors whose vast knowledge and experience is invaluable. My grateful thanks to all the members of the board for their supporting role in ensuring that the work of paffrel moves forward and the staff receive all the encouragement & support they need.

I would be failing in my duty if i do not place on record the contribution of our valuable donors, without whose co-operation and support the mission of paffrel could not be brought to fruition.

The year gone by has had its many challenges but it is my fervent wish that we can come out of this tunnel into the light of day with fresh vigour and hope. It is on the shoulders of all of us, at paffrel to ensure that our beloved country moves into a new era of stability and prosperity.

Deshabandu Mrs. Jezima ismail
Chairperson

GENERAL SECRETARY'S MESSAGE

The year 2020 was a significant one for the country. The main event from PAFFREL's standpoint was the holding of general elections in August 2020. During the election period PAFFREL set up its monitoring network to ensure violation of election laws would be minimized. This was a challenge as the onset of the Covid pandemic in March 2020 made travel and face-to-face interactions more difficult to organize.



Despite the challenges posed by the spread of the pandemic, PAFFREL engaged in education on values that needed to be included in the governance structures. In addition to voter education on the electoral system, these included canvassing the values of good governance, separation of powers and checks and balances and the need to strengthen the rule of law and the ability of state institutions to function independently of political interference.

During the election campaign period and including Election Day, PAFFREL deployed its trained observers including long term, stationary observers and mobile observers. They covered key centres and most sensitive areas of the country. In addition, PAFFREL had volunteers who monitored the district complaints units, social media observation teams, and complaints management teams.

The severity of the Covid pandemic induced PAFFREL's executive director Rohana Hettiarachchi to liaise with the government and to link civil society to the state machinery in the provision of basic assistance in food rations and medical supplies to the affected people, in particular to vulnerable sections such as orphans, elderly and persons with disabilities. I am pleased to note that PAFFREL was at the center of the civil society core group for Covid relief that delivered aid to all parts of the country.

The work that PAFFREL performed in the year under review is well documented in this report. Without the support given by staff, Board of Directors, partner organisations and donors this would not have been possible and PAFFREL is indebted to them all.

A handwritten signature in blue ink, which appears to read 'Jehan Perera'. The signature is stylized and fluid.

Dr. Jehan Perera
SECRETARY GENERAL

EXECUTIVE DIRECTOR'S MESSAGE

In the year 2020, The 8th Parliamentary General Election under the 1978 Constitution was conducted peacefully in a situation where the Covid-19 epidemic is controlled, It has been one of the most challenging elections for PAFFREL, Election Commission and the voters. PAFFREL was able to print a book on "Covid 19 – Health Guideline" in all three languages and also adhere to the health guidelines during the elections. The commitment and courage of our organization and other government officials including the Election Commission in conducting the election in a safe manner should be appreciated.



Apparently, we were able to monitor the social media on Hate Speech, successfully. Those who had more resources could continuously use electronic, print and social media for campaigning and popularized their preferential numbers as against those who did not have such resources. This created an unequal playing field and highlights the need for campaign finance laws, which are important to ensure a level playing field for all candidates. PAFFREL requests the new Parliament to pay special attention to formulate and approve the required laws for campaign finance and advance voting.

Consequently, taking into account the criticisms leveled against Independent Commissions of Sri Lanka during the recent past, Paffrel undertook to pursue a comprehensive study on the functions of them. And the final report was published and titled "Independent Commissions", it consist of Origin, Nature, Powers and Functioning of Independent Commissions of Sri Lanka.

It was also gratifying to be able to form an academic circle at The University of Sri Jayawardenapura under the patronage of Vice Chancellor in participation of a few Parliamentary members from MP – Collective for clean politics.

I wish to thank the PAFFREL Board of Directors, who provided necessary guidance in these entire endeavors. My sincere thanks to our senior management team and all the staff who have discharged their obligations treating it as a social responsibility rather than a mere job, in making all our work a great success.

We could not forget our support agencies, the Election Commission and Police Department, Media Institutions and members of the March 12 Steering Committee for their generous support.

Rohana Hettiarahchie
Executive Director
PAFFREL

01. MARCH 12 MOVEMENT



PAFFREL, as a leader in Sri Lanka's civil society organizations in promoting democratic values, clean politics and civic awareness on democratic structures, understood the emerging need of constructing good political culture within Sri Lanka as a collective effort. The birth of the March 12 Movement was initiated with that noble intention on 12th March 2015. The Movement started with the introduction of a set of different key criteria to Political Party Candidates with its moral intention of establishing clean political culture. From the beginning of the March 12 Movement, there were many different organizations joined hands with PAFFREL. Currently, there are over 100 partner organizations from national level and district level. The Movement plays a leading role in engaging citizenry participation towards democracy and towards establishing clean politics within the political satire of the country. There is a steering committee for the march 12 Movement which comprises with representatives from the partner organizations. This steering committee meets time to time in taking strategic decisions for the development and betterment of the March 12 Movement.

1.1

The Key Criteria mentioned in the March 12 Movement Logo

- ✘ Free of bribery and corruption
- ✘ Free of anti-social trade
- ✘ Environment friendly
- ✘ Not abusing authority
- ✘ Free of abusive financial contracts
- ✘ Close to electors
- ✘ Opportunities for women and youth
- ✘ Should not be criminal

1.2

The Key Criteria mentioned in the March 12 Movement Logo

PAFFREL, with the intention of creating positive political culture within the Sri Lankan context, decided in the MARCH 12 Path to introduce proposed essential criteria for political parties in selecting suitable candidates for their respective parties.

PAFFREL along with many other civil societies firmly believe that the reasons behind the present socio political crisis is due to many reasons where the qualifications of candidates impact the most. Accordingly, with the collaboration of many civil society partnerships, PAFFREL has presented and proposed a set of core criteria to political party leadership on March 12, 2020 at Nelum Hall, BMICH.

This newly proposed criteria has been initially presented to the March 12 Movement partners and the consent of that has been taken. It has been also presented to many political parties and political representatives from the parliamentary level and the agreed consent of them and they have given their signature for the new criteria revisit. The new proposed Criteria Revisit had the blessings and the acceptance of the religious dignitaries as well.

Essential common criteria

- Should not be a person who had served a jail sentence for a crime or a person. who has received a suspended sentence.
- Should not be a person who had been proven guilty of bribery or corruption and should be acceptable to society and a person of good character. Be cautious. When considering those alleged of bribery or corruption.
- Should not be a person who is engaging or had engaged in the past in trades such as alcohol, drugs, gambling, casinos and prostitution that are detrimental to the wellbeing of the country.
- Should not be a person who is engaging or had engaged in trade which destroys the ecological life support system that causes destruction to the environment.
- Should not be a person who has abused political power.
- Should not be a person who had entered into financial agreements prejudicial to the country before becoming a people's representative and as a people's representative who has abused power and entered into financial agreements with the government or has been a party to such an agreement.
- Candidate should be either a resident or have an amiable relationship with residents of the area they represent.
- Should provide adequate opportunities for representation of women and youth when nominating candidates.

Secondary level requirements expected from those seeking political office

- Leadership qualities and effective communication skills.
- A cautious approach in giving nominations to dual citizens.
- In case of nominations for two or more members of the same family, it should be done solely considering their merits for candidacy.
- Exclusion of the members from the clergy.

Criteria for selection of candidates for parliamentary election

- Passing G.C.E. Advanced Level Examination or equivalent, and having professional skills or being a certificate holder from a recognized political academy.
- Knowledge, understanding and creativity required for active participation in law making and policy formulating.
- First time candidates below the age of 30 at Parliamentary elections are required to have five -year experience at provincial and local government levels.
- Age limit of 30 for the first time candidates without political experience at provincial council and local authorities' levels.
- Being a person with an understanding on socio-economic and political issues of people living in the country, and recognizing the right to equality of all ethnic and religious groups.

Special criteria for candidates at provincial council level

- Passing G.C.E. Advanced Level Examination or equivalent, having professional skills or being a certificate holder from a recognized political academy.
- Knowledge, understanding and creativity required for active participation in law making and policy formulating on the subjects coming under the purview of the provincial councils.
- Having an understanding on the geographical features, ethnic composition, resources in the province, a vision on the needs of the area and managerial skills.
- Being a person with an understanding on socio-economic and political issues of people living in the province, and recognising the right to equality for all ethnic and religious groups.

Special criteria for candidates at local government level

- Being a permanent resident of the locality concerned .
- Knowledge, understanding and experience on the role of local authorities.
- Not being a social reject of the area concerned.
- Being a person acquainted with the geographical features, public requirements, resources and the ethnic composition of the locality.
- Being literate.

02. RESEARCH PUBLICATION OF INDEPENDENT COMMISSION BOOK

Independent Commissions book is a publication of PAFFREL which has been librarianship with the intention of advocating and increasing the awareness of the citizenry of Sri Lanka. The publication addressed the significantly identified research area in three main critical and crucial points which are

- 1) The history of the Commissions
- 2) Powers exercised duties of the commissions
- 3) The nature of the commissions.

Sri Lanka, entrust the fundamentals of democracy within the country, where the prime goal of establishing the Independent Commissions within the democratic framework was to ensure that the political and the administrative powers vested on the government and its officials are not misused. In that context, the purpose of publicizing a research publication on the 'Independent Commissions in Sri Lanka' is a successful attempt of PAFFREL. It is all time process of advocacy and increasing the political awareness of the people/ citizens in Sri Lanka. The book publication has been immensely helpful to many academics, politically interested parties and university students with their arising purposes.



03. FORMATION OF ACADEMIC CIRCLES AT SRI JAYAWARDHANAPURA UNIVERSITY

The academic circles formulated by the PAFFREL Organization came into the action with the request being made from the the MP Collective. The members of the MP Collective of March 12 Movement requested from PAFFREL to create an academic forum where they can seek for expertise advise whenever they need and obtain advised on critical matters in public disclose. Alongwith this request, PAFFREL took the lead to establish the academic circles. PAFFREL currently engaged with 31 academic within the Academic Circle from different state Universities including University of Sri Jayawardhanapura, University of Ruhuna, University of Kelaniya, University of Colombo, University of Wayamba, University of Moratuwa, University of Uva Wellassa, University of Rajarata and Univeristy of Jaffna. These Academic have been advising and supporting the MP Collective as well PAFFREL in many occasions with their expertise and immense experience.

04

**DISSEMINATION OF DISABLED OBSERVERS FOR THE 2020
PARLIAMENTARY ELECTION**

The Presidential Election which was held in 2020 is a very much important election observation and monitoring experience for PAFFREL as in this election we, as a pioneer election monitoring organization has been able to train a group of young youth with special needs. This covers different districts in Sri Lanka including Kandy, Rathnapura, Gampaha and Colombo. At the end of the training few of the participants have upgraded themselves as trainers as well within the training. After the successful conduct of the training programs, a selected set of participants has been disseminated to the Election Observation as PAFFREL Observers within the Election Day. This has been a land mark contribution of PAFFREL. As for the first time a group of differently able people joined PAFFREL as official observers and concluded their election observation duty successful.

05

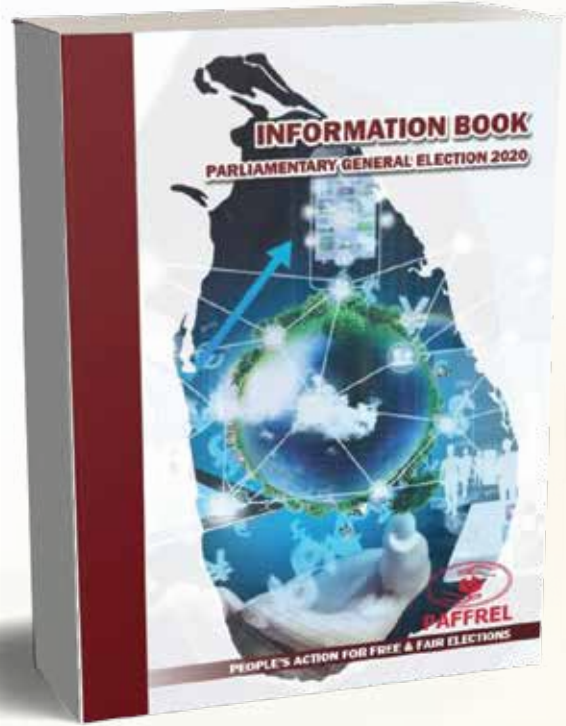
PARLIAMENTARY ELECTION HIGHLIGHTS – 2020

5.1

Election observation process

PAFFREL took a number of steps to maintain a large-scale election observation program, which began as soon as the General Election was called. The Pre-Election monitoring process, cooling period, Election Day monitoring process, Counting Centers, and Post-Election monitoring process were all part of this program. The conduct of postal votes was also observed during the pre-election period. PAFFREL collaborated with a number of district-level organizations during the pre-election monitoring process to coordinate and carry out the process. PAFFREL deployed around 5000 Election Observers in the following categories and provided them with the necessary training and guidance ahead of time. 319 Long-Term Observers, 3040 Stationary Observers, 840 Postal Observers, 260 mobile vehicles with 1100 Observers, 217 Vote Counting Observers, 25 District Coordinators, and 25 Field Coordinators were among those present.

Long term observers (LTOs) consisted of journalists and other professionals and placed in every Divisional Secretariat from the month of June to observe the pre- election period and to report on the violations. The Stationary Monitors, some of them who also acted as observing the Postal voting and the counting were trained separately and deployed as per their task.

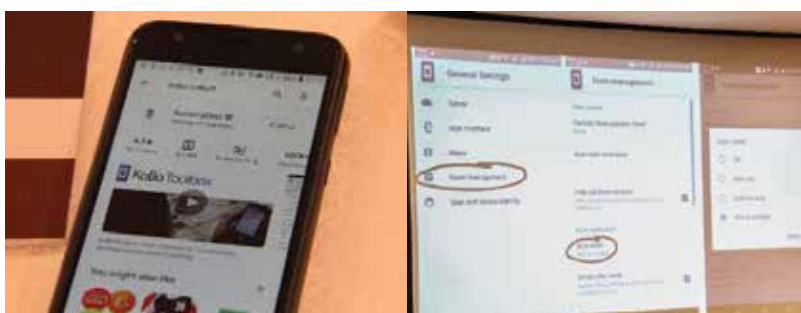


There were separate training for mobile observers, field coordinators and district coordinators. During all these training programs, they were given sufficient knowledge and trained on election laws and other laws related to the election and are instructed on how to record violations and related incidents methodically and report. Health guidelines were included and discussed in detail in all training programs. A hand book and an Information book for the parliamentary election 2020 were prepared and given to Observers with all basic information and contact details related to this election.

5.2

Developing a centralized database and introduce new mobile application for reporting

PAFFREL Organization with the support of its staff has finalized a Data Base which was designed before March, which digitalized PAFFREL's Election Observation and Reporting process. This customized Data Base for PAFFREL election observer reporting was developed using open source existing mobile data collection platform developed by Harvard University and other international humanitarian organizations, which called 'kobo toolbox software system'.



For the presidential election on 2019 stationary observer reports were gathered using the NDI election observer database and the observer questioners was changed accordingly from open ended to closed ended questions on selected forms. But on the SL Parliamentary election all the reporting forms were reviewed and updated accordingly, this includes Special incident form, Long term observer summary report, Postal observer report, mobile team opening report, mobile team polling center summary reports, mobile observer closing report and stationary observer report.



Thus almost all PAFFREL observers, excluding the district complaint unit observers and the counting observers reported through the database and the data was analyzed and the reports were generated via using the database.

Because of the digitalized data gathering, automatic report generation, real-time - accurate information was available during the Election Day for PAFFREL media statements. LTOs have tried out the mobile application started sending information through the Application and Data base has commenced functioning from mid- June.

5.3

TRAINING PROGRAMS OF PAFFREL

5.3.1

Training for long term observers

10 training programs were conducted for 319 Long Term Observers, 25 Field Coordinators and 25 District Coordinators in Colombo, Anuradhapura, Jaffna, Batticaloa, Kandy, Vavunia and Mathara. Among the 417 trained 52 were women and 186 were under 35 years.

Special training was provided on the mobile application and sending information via mobile application, instead of manual forms, which more than 90% of LTOs and Mobile Observers and Stationary Observers adopted as their mode of sending information.



5.3.2

Training for postal voting observers

27 training programs were conducted for Postal Voting Observers in Kurunegala (2), Gampaha, Matara, Kandy, Matale, Hambantota, Badulla, Mannar, Jaffna, Rathnapura, Galle (2), Killinochchi, Mulathivu, Trincomalee, Batticaloa, Vavuniya, Polonnaruwa, Anuradhapura, Monaragala, Kaluthara, Kegalle, Putthalama, Colombo, NuwaraEliya and Digamadulla. 843 Postal Voting Observers were trained under these programs, where 369 were women and 488 were under 35 years of age, providing opportunities for women and youth.



5.3.3

Mobile observer training

1007 mobile observers were trained in 46 training Programs all over the country and deployed in all districts. About 93 persons who had experience of mobile observation from previous elections were provided online training.



5.3.4

Counting observer training

Four special training programs were conducted for 201 counting observers in Colombo and Vavuniya. They were deployed in 25 Districts at the places of receiving premises of ballot boxes, counting centers and result releasing centers. Among them 27 were at the receiving of ballot boxes, 197 at the counting centers and 25 at the result releasing.



5.3.5

Deployment

About 319 Long Term Observers were placed in every Divisional Secretariat Division, who have been observing and reporting the violations commencing from the Pre – Election Period, the Election Day and during the Post – Election period.

During the ten days of postal voting a special election observing program was in operation. Accordingly, PAFFREL deployed 840 observers, who were located at the postal voting centers, including places of special emphasis such as Bus Depots, Military Camps and Police Stations.

5.3.6

Election day monitoring process

As mentioned above, this General Election was held in 12,314 polling stations across the island. PAFFREL took measures to deploy 3040 stationary monitors in selected Polling Stations to create the peaceful atmosphere required for a free and fair election in those polling stations.

5.3.7

Deployment of mobile vehicles

260 mobile vehicle teams were deployed on the Election Day to monitor the Election Day activities in the polling stations and on the ground. Taking into account the experience of past elections and the reported field situations of the pre-elected period and in identified risk areas, measures were taken to deploy 13 special mobile teams from National Level in 13 vehicles carrying out monitoring of the Election Day in selected districts.



Serial No.	Administrative District	Number of Polling Divisions	Number of Vehicles deployed	
1	Colombo	15	15	
2	Gampaha	13	16	
3	Kalutara	08	11	
4	Kandy	13	21	
5	Matale	04	07	
6	Nuwara Eliya	04	07	
7	Galle	10	16	
8	Matara	07	10	
9	Hambantota	04	07	
10	Jaffna	Jaffna	10	15
11		Killinochchi	01	05
12		Vanni	Mannar	01
13	Vanni	Vavuniya	01	06
14		Mullativu	01	05
15	Batticaloa	03	09	
16	Digamadulla	04	10	
17	Trincomalee	03	06	
18	Kununegala	14	18	
19	Puttalam	05	09	
20	Anuradhapura	07	13	
21	Pollonnaruwa	03	07	
22	Badulla	09	12	
23	Monaragala	03	06	
24	Rathnapura	08	12	
25	Kegalle	09	12	



In addition, taking into account the experience of past elections and the reported field situations of the pre- election period, 13 teams were deployed at national level, each consisted of minimum of 4 expert monitors.

5.3.8**Complaint management unit**

A Complaint Management Unit comprising of a panel of lawyers and Head of the Unit assisted by 6 trained members (graduates and under graduates), equipped with knowledge on election laws was established at the PAFFREL Head Office to manage the complaints related to the Parliamentary Election 2020. In addition 9 Coordinators had been deployed by PAFFREL, assisted by 4 trained members housed at a rented out building (facilitating physical distances, as PAFFREL didn't have sufficient space to house all the members of the Complaint Unit) to work with the Long Term Observers in the ground. Complaints related to incidents of violence, violations of election law and the abuse of public property for campaigning were referred to this unit. The unit analyzed information received from the Observers deployed by PAFFREL, Political Parties and the Public, including all stakeholders to assess whether there were violence incidents related to Laws and directed them to the relevant authorities for immediate corrective action to prevent incidents that impede a free and fair election. Election Law violations were referred to the Election Commission. PAFFREL then followed up to find the result of the action. This Unit was also geared to lodge complaints regarding illegal activities with the Sri Lanka Police, Commission to Investigate Bribery or Corruption as well as the Human Rights Commission of Sri Lanka, although in this election, there were only few incidents referred to Sri Lanka Police, other than the cases referred to the Election Commission. In addition, based on the information received by the Complaint Unit, PAFFREL was used to seek justice on violations of election laws through post-election petitions and fundamental rights cases where necessary, but none of the incidents reported in this Election fell into such category, which needs judicial intervention.

5.3.9**Social media monitoring**

A special program was planned for social media monitoring based on the experiences of the last presidential election. An expert team was assigned to observe the Social Media to monitor Hate Speech, Misinformation, Disinformation, Misuse of race & religion for political gain with special attention to bullying of Women candidates. The observations after verifying and confirmation were referred to the Election Commission regularly, under the direction of a lawyer. Following the scrutiny of them by the Election Commission, the complaints were sent to Facebook Authority for removal.

5.3.10**March 12 Movement - Promoting asset declarations**

The March 12th Declaration, which consisted of 8 criteria that the political parties and the public can follow when choosing candidates and representatives, was compiled by PAFFREL. It was prepared with wide consultation and with the agreement of political parties, civil society organizations and millions of citizens across the country. It is considered as one of the most successful steps taken in Sri Lanka to build a decisive consensus for electing suitable public representatives.

The March 12 Movement didn't stop at formulating the set of nomination criteria. It took further steps and prepared a code of ethics for Members of Parliament. By the dissolution of the previous Parliament, thirty one (31) MPs signed the code of ethics, pledging to abide by it throughout their tenure as MPs. The members of the MPs Collective had declared that they would render any support to build a clean and responsible political culture in Sri Lanka. PAFFREL published the names of the Ex-Members of Parliament, who have pledged to support for Clean Politics in Sri Lanka.

The March 12 Movement made a public request to all candidates contesting the 2020 Parliamentary Elections to declare their assets and liabilities and to declare to the public that during the entire tenure of the Parliament, they would abide by the criteria compiled by the March 12 Movement. According to the request, several candidates informed that they would present their Assets declaration to the public and abide by the criteria of March 12 Movement.

On the 21.07. 2020, following candidates provided us information: Professor Ashu Marasinghe, Mr. Premalal C. Dolawaththa, Mr. M. Thilakajah, Mr. Eran Wickramaratne, Mr. Nishantha Sri Warnasinghe, Mr. M. K. Sivajilingam, Ms. H. M. S. Chaturika Jayathilaka, Dr. Charith Niranjana Wegodapola Giragama.



The objective of this effort was to create public opinion and emphasize the importance of promoting clean politics and intensify the public awareness of the need and ability to elect clean and suitable representatives to the Parliament.

06 RESULT COMPARISON

6.1

Parliamentary elections

2015 (Blue) and 2020 (Orange)-Total Violations

When compared with 2015 and 2020 Parliamentary Elections, there was a large number of Election Law violations in the 2020 Parliamentary elections mainly related to exhibiting posters and cutouts in the unauthorized places according to strict implementation of the Election law.

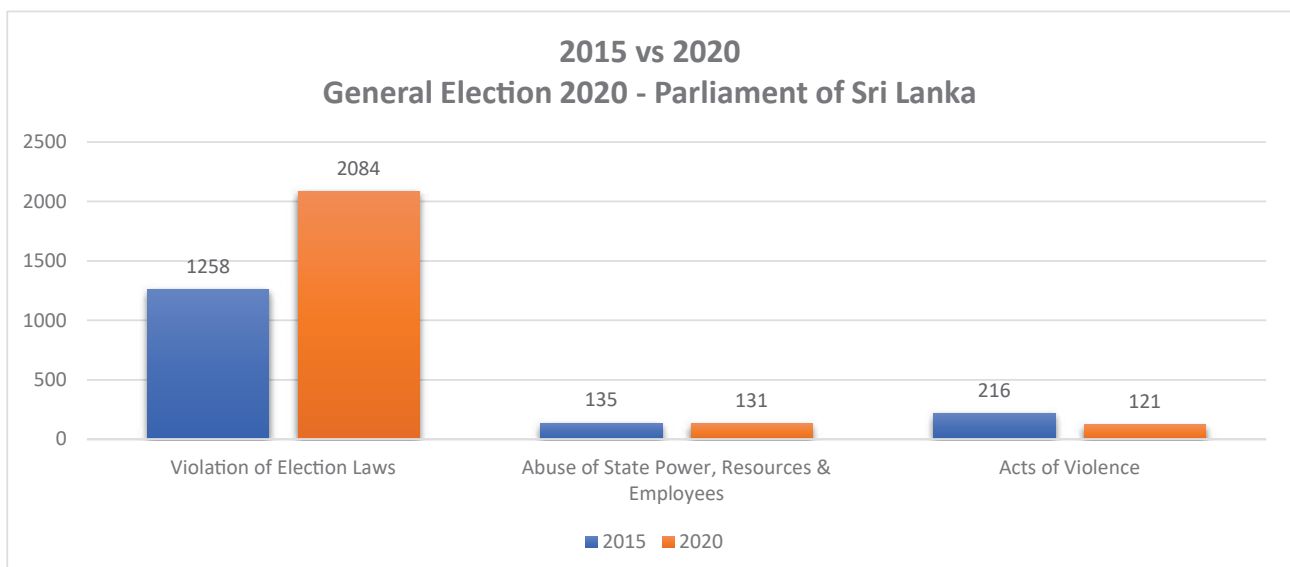
However, there was clear reduction of the Acts of violence (almost half of the number) in the Parliamentary election of 2020 compared to Parliamentary election of 2015, showing less violent election environment.

2015 Parliamentary Election	
Registered Voters	15,044,490
Polling Stations	12,314

2020 Parliamentary Election	
Registered Voters	16,263,885
Polling Stations	12,985

Parliamentary Election	Year 2015	Year 2020
Violation of Election Laws	2084	1258
Abuse of State Power, Resources & Employees	131	135
Acts of Violence	121	216
Total	2336	1609

Parliamentary Election	Year 2015	Year 2020
Violation of Election Laws	1258	2084
Abuse of State Power, Resources & Employees	135	131
Acts of Violence	216	121



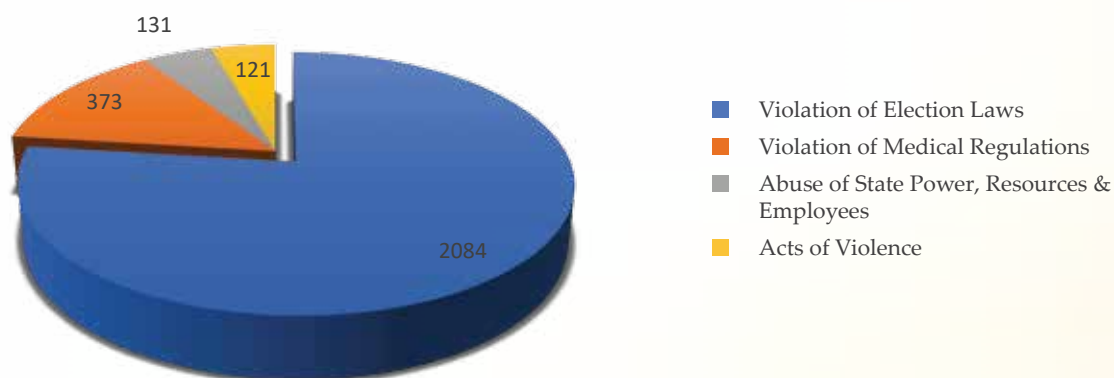
6.2

Accrued picture of parliamentary election

2020 – The Whole Observation Period- Cumulated data

During the period of 15 June 2020 to 19th August 2020, PAFFREL complaints unit received 2,597 complaints/incidents in relation to 2,709 Electoral law / general law violations, where 2084 of them were violation of Election laws, 131 were abuse of State Power and Resources and 121 were Acts of Violence.

Parliamentary General Election 2020 - Full Election period Violation by Type



Source: Election Commission, Parliamentary Election – 2020 and Election Results, Elections.gov.lk, Election

6.3

Introducing an online observer reporting system with a user friendly app

For over three decades PAFFREL as a national level election observing organization participated in many elections as an observer. The 2020 Parliamentary Election can be identified as a very special election for PAFFREL where the organization has been decided to move into include digitalization towards the Observer reporting System. PAFFREL was very fortunate to get the technological assistance in developing and establishing a highly effective online database for the data recording and PAFFREL itself introduced a user friendly app to the LTO's or long term observers of PAFFREL. There were nationally level spread workshops conducted for the LTO's where PAFFREL resource persons' provide a comprehensive understanding to the LTO's about how to use the App which is called 'Kobo'. One significant point which needs to illustrate here is that the feedbacks which PAFFREL receive from the LTO's and other observers, they have deliberately mentioned that the Kobo App was very much easy for them to gather information and provide them back to the PAFFREL head office.

6.4

Real time reporting of the presidential election 2020

There were three significant online platforms created for the easy data collection of the Parliamentary Election 2020 that is the Kobo App for the LTO's, a separate App for the PAFFREL Complaint Unit and finally an online platform to store data and generate the results automatically. Another significant point in this Parliament Election of 2020 is that these data and incidents have been gathered on real time without any delay and PAFFREL has been fortunate to receive and forward these election related complaints to the relevant authorities. The created online platforms and Apps gave a golden opportunity to PAFFREL to conduct real time reporting and at the same

time gather data and evaluate in no time. Apart from that, PAFFREL is very much proud to say that this 2020 Parliament Election is the first election held in South Asian Chapter with the Covid 19 pandemic situation in a very successful manner and there were zero patient recorded within the PAFFREL related Election Observation Work Force.

6.5

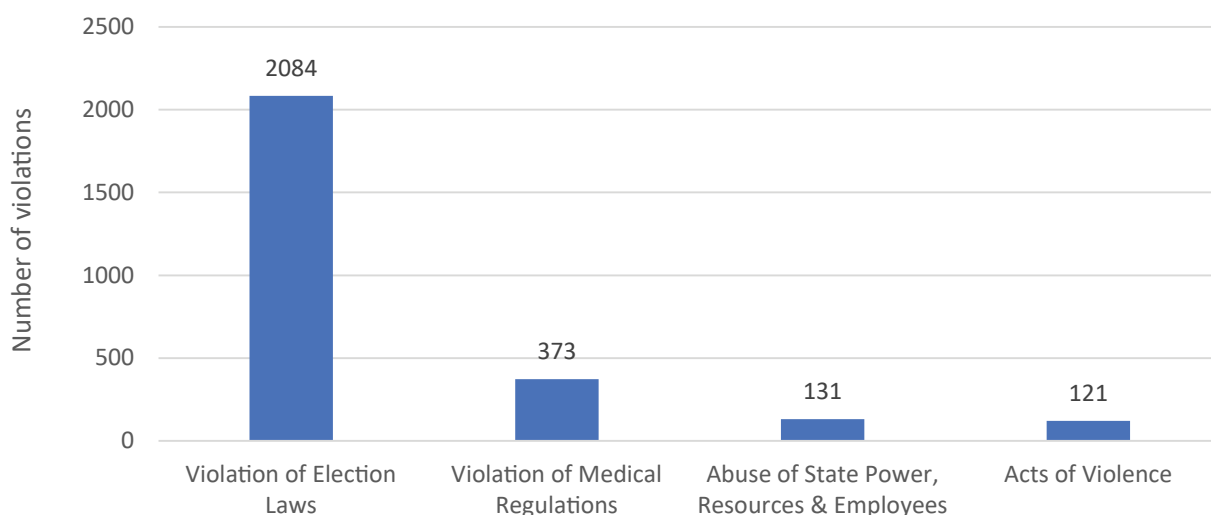
Accrued picture of parliamentary election 2020

The Whole Observation Period- Cumulated data

During the period of 15 June 2020 to 19th August 2020, PAFFREL complaints unit received 2,597 complaints/incidents in relation to 2,709 Electoral law / general law violations, where 2084 of them were violation of Election laws, 131 were abuse of State Power and Resources and 121 were Acts of Violence.



**Parliamentary General Election 2020 - Full Election period
Violation by Type**



07

FINANCIAL STATEMENTS FOR YEAR ENDING 31ST DECEMBER 2020

PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS
(GUARANTEE) LIMITED
(PAFFREL)
FINANCIAL STATEMENTS FOR
YEAR ENDED 31ST DECEMBER 2020

Private & Confidential

Report on the audit of the financial statements

TO THE MEMBERS OF PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED

Opinion

We have audited the accompanying Financial Statements of People's Action for Free and Fair Elections (Guarantee) Limited ("the Company"), which comprise of the statement of financial position as at 31 December 2020, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2020, and of its financial performance and its cash flows for the year then ended in accordance with the Sri Lanka Statement of Recommended Practice for Not-for-Profit Organisations (Including Non -Governmental Organisations) (SL SoRP-NPO's [including NGO's]) issued by the Chartered Accountants of Sri Lanka.

Basis for Opinion

We conducted our audit in accordance with Sri Lanka Auditing Standards (SLAuSs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by CA Sri Lanka (Code of Ethics) and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other of Matter

The Financial Statements of the company for the year ended 31 December 2019 were audited by another auditor who expressed an unmodified opinion, on those statements on 28 July 2020.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Sri Lanka Statement of Recommended Practice for Not-for-Profit Organisations (Including Non-Governmental Organisations) (SL SoRP-NPO's [including NGO's]) issued by the Chartered Accountants of Sri Lanka, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Partners - N.S.C.De Silva FCA, FCMA (UK), CGMA, LCP, Piyasena FCA, LL.S, Wickremasinghe FCA, E.S.N.Merikkar FCA, S.M.S.S.Bandula MBA, FCA, D.S.De Silva LL.B, Attorney - at - Law
ACA, ACMA (UK), CGMA
Partner (Kandy) W.L.L. Perera FCA

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People's Action for Free and Fair Elections (Guarantee) Limited -2020

Auditor's responsibilities for the audit of the Financial Statements

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

As part of an audit in accordance with SLAuSs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



People's Action for Free and Fair Elections (Guarantee) Limited -2020

Report on Other Legal and Regulatory Requirements

As required by section 163 (2) of the Companies Act No. 07 of 2007, we have obtained all the information and explanations that were required for the audit and, as far as appears from our examination, proper accounting records have been kept by the Company.



B. R. DE SILVA & CO
Chartered Accountants
Colombo 05.

Date 26/3/2021

LCP/NM/ap/21/236



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE)LIMITED**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31ST DECEMBER**

	<u>Notes</u>	<u>2020</u> Rs.	<u>2019</u> Rs.
<u>OPERATING INCOME</u>			
Incoming Resources	(11)	127,794,822	86,421,070
<u>OPERATING EXPENDITURE</u>			
Project Expenditure	(13)	<u>(118,305,652)</u>	<u>(71,567,470)</u>
Net Surplus/(Deficit) on Operating Activities		9,489,170	14,853,600
Revenue Earned from Other Activities	(15)	1,275,359	1,575,486
Administration Expenditure	(14)	(9,979,705)	(13,185,757)
Finance Expenses		-	(156,563)
Net Surplus/(Deficit) Before Taxation		<u>784,824</u>	<u>3,086,766</u>
Income Tax Expenses	(16)	(91,746)	(1,280,292)
Net Surplus/(Deficit) After Taxation		<u>693,078</u>	<u>1,806,474</u>
Other Comprehensive Income/ Expenses	(8)	(1,172,555)	(694,427)
Total Comprehensive Income/(Loss) for the Year		<u><u>(479,477)</u></u>	<u><u>1,112,047</u></u>

The accounting policies and notes on pages 05 through 23 form an integral part of the financial statements.



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED**STATEMENT OF FINANCIAL POSITION****AS AT 31ST DECEMBER**

	<u>Notes</u>	<u>2020</u> Rs.	<u>2019</u> Rs.
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	(4.3)	2,222,042	1,243,919
Leasehold Assets	(4.3)	-	401,653
Intangible Assets	(4.7)	1,870,821	-
		<u>4,092,863</u>	<u>1,645,572</u>
Current Assets			
Receivables	(5)	7,243,214	6,173,144
Fixed Deposits		6,619,634	6,092,663
Cash and Cash Equivalents	(6)	28,924,162	24,038,468
		<u>42,787,010</u>	<u>36,304,275</u>
		<u>46,879,873</u>	<u>37,949,847</u>
FUNDING AND LIABILITIES			
Accumulated Funds			
Restricted Funds	(12)	34,014,920	27,079,572
Unrestricted Funds		1,142,692	1,014,634
Fixed Assets Grant Fund		3,729,665	725,107
		<u>38,887,277</u>	<u>28,819,313</u>
Non Current Liabilities			
Interest Bearing Loans and Borrowings	(7)	-	224,912
Retirement Benefit Liabilities	(8)	5,116,850	4,088,009
Other Provisions	(9)	862,400	862,400
		<u>5,979,250</u>	<u>5,175,321</u>
Current Liabilities			
Interest Bearing Loans and Borrowings	(7)	224,912	616,379
Tax Payable	(16)	1,292,948	1,246,165
Accrued Expenses	(10)	495,486	2,092,669
		<u>2,013,346</u>	<u>3,955,213</u>
		<u>46,879,873</u>	<u>37,949,847</u>

The Financial Statements are in compliance with the requirement of the Companies Act No 07 of 2007.

.....
Executive Director

.....
Accountant

The Board of Directors is responsible for these financial statements. Signed for and on behalf of

the Company by:

.....
Chairperson

.....
Treasure

25/3/2021
.....
Date

.....
Chairperson/General Secretary/Vice-Chairman/Treasurer
People's Action for Free and Fair Elections (PAFFREL)

The accounting policies and notes on pages 07 through 23 form an integral part of the financial statements



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED
STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31ST MARCH, 2020

Page (03)

	Restricted Funds Rs.	Unrestricted Funds Rs.	Assets Related Grant Fund Rs.	Total Rs.
Balance as at 1 January 2019	14,063,702	993,711	1,136,074	16,193,487
Total Comprehensive Income for the Year	-	1,112,047	-	1,112,047
Balance before transfer to Reserves	14,063,702	2,105,758	1,136,074	17,305,534
Funds Received During the year	94,969,409	-	-	94,969,409
Funds Transferred to Statement of Comprehensive Income	(79,817,173)	-	-	(79,817,173)
Funds Transferred (to) Unrestricted Funds	(6,603,897)	-	-	(6,603,897)
Funds Transferred from Unrestricted Funds	1,091,124	(1,091,124)	-	-
Funds Receivable at Year End	3,376,407	-	-	3,376,407
Depreciation of Project Assets	-	-	(709,617)	(709,617)
Purchase of project Assets	-	-	298,650	298,650
Balance as at 31 December 2019	27,079,572	1,014,634	725,107	28,819,313
Total Comprehensive Loss for the Year	-	(479,477)	-	(479,477)
Balance before transfer to Reserves	27,079,572	535,157	725,107	28,339,836
Funds Received During the year	129,617,745	-	-	129,617,745
Funds Transferred to Statement of Comprehensive Income	(127,794,822)	-	-	(127,794,822)
Funds Transferred (to) Unrestricted Funds	(400,011)	400,011	-	0
Funds Transferred from Unrestricted Funds	390	(390)	-	0
Funds Receivable at Year End	5,552,910	-	-	5,552,910
Funds Returned During the Year	(40,864)	-	-	(40,864)
Depreciation of Project Assets	-	-	(555,560)	(555,560)
Purchase of Intangible Assets	-	-	1,984,200	1,984,200
Purchase of project Assets	-	-	1,689,297	1,689,297
Amortisation of Intangible Assets	-	-	(113,379)	(113,379)
Prior year Adjustment-Gratuity provision	-	207,914	-	207,914
Balance as at 31 December 2020	34,014,920	1,142,692	3,729,665	38,887,277

The accounting policies and notes on pages 07 through 23 form an integral part of the financial statements.



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE)LIMITED
STATEMENT OF CASH FLOWS
YEAR ENDED 31 DECEMBER ,

Page (04)

	Note	2020 Rs	2019 Rs
Cash Flows From/(Used in) Operating Activities			
Net Surplus Before Taxation		784,824	3,086,766
Adjustments for			
Depreciation	(4)	1,112,831	2,409,162
Amortization of Interiable Assets	(4)	113,379	
Provision of Retirement Benefit Liabilities	(8)	836,550	665,368
Interest Expense		-	156,563
Interest Income	(15)	(655,327)	(743,443)
Operating Profit before Working Capital Changes		2,192,257	5,574,416
(Increase)/ Decrease in Receivables	(5)	(1,070,073)	176,484
Increase /(Decrease) in Accrued Expenses	(10)	(1,597,183)	1,591,165
Cash Generated From/(used in) Operating Activities		(474,999)	7,342,065
Retirement Benefit Paid	(8)	(772,350)	-
Tax Paid	(16.2)	(44,963)	(36,549)
Net Cash Flows from/(used in) Operating Activities		(1,292,312)	7,305,516
Cash Flows From/(Used in) Investing Activities			
Acquisition of Property, Plant & Equipment	(4)	(1,689,298)	(790,962)
Acquisition of Intangible Assets	(4)	(1,984,200)	
Interest received		655,327	572,711
Investment in Fixed Deposits		(526,971)	(545,832)
Net Cash Flows (used in)/from Investing Activities		(3,545,142)	(764,083)
Cash Flows From/(Used in) Financing Activities			
Net Movement of Restricted Fund		6,935,348	13,015,870
Fund Transferred from Unrestricted Funds		399,621	(1,091,124)
Repayment of Finance Leases	(7)	(616,379)	(694,176)
Net Movement of Capital Reserves		3,004,558	(410,967)
Net Cash Flows (used in)/from Investing Activities		9,723,148	10,819,603
Net Increase/(Decrease) in Cash and Cash Equivalents		4,885,694	17,361,036
Cash and Cash Equivalents at the Beginning of the Year	(6)	24,038,468	6,677,432
Cash and Cash Equivalents at the end of the Year	(6)	28,924,162	24,038,468
Analysis of Cash & Cash Equivalents			
Cash at Bank		28,894,462	24,035,495
Cash in Hand		29,700	2,973
		28,924,162	24,038,468

The accounting policies and notes on pages 07 through 23 form an integral part of the financial statements.



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST DECEMBER 2020****1. CORPORATE INFORMATION****1.1 General**

People's Action for Free and Fair Elections (PAFFREL) was initially incorporated under the Companies Act No 17 of 1982 as a Company Limited by Guarantee and then re-registered under the Companies Act no 07 of 2007.

The Company is registered with the Department of Social Services and has been established under the Voluntary Social Services Organisation (Registration and Supervision) Act No 31 of 1980 as amended by Act No 08 of 1998. The registered office of the Company is located at No 16, Byrde Place, Off Pamankada Road, Colombo 06.

1.2 Principle Activities of the Organisation

The principal activities of the Company are,

- To motivate and encourage voters to exercise their basic democratic rights and go to poll.
- To promote community effort that would prevent violence before, during and after elections.
- To undertake an election watch which would help prevent abuses and violations of election Laws and which would observe the manner in which the poll was being conducted throughout the country in many areas as possible.

1.3 Date of Authorization for Issue

The financial statements of People's Action for Free and Fair Elections (Guarantee) Limited for the year ended 31 December 2020 was authorized by the members on.....



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST DECEMBER 2020****BASIS OF PREPARATION****2.1 Statement of Compliance**

The Statement of Financial Position as at 31 December 2020 and the Statement of Comprehensive Income, the Statement of Changes in Reserves and Statement of Cash Flows for the year ended 31 December 2020, and a Summary of Significant Accounting Policies and other Explanatory Notes of People's Action for Free and Fair Elections (Guarantee) Limited have been prepared in accordance with Sri Lanka Statement of Recommended Practice for Not-for-Profit Organisations (Including Non-Governmental Organisations) (SL SoRP-NPO's [including NGO's]) issued by the Chartered Accountants of Sri Lanka.

2.2 Basis of Measurement and Presentation Currency

The Financial Statements presented in Sri Lanka Rupees have been prepared on a historical cost basis.

2.3 Comparative Information

The accounting policies adopted by the Company are unless otherwise stated is consistent with those used in the previous year. The previous year's figures and policies have been re-arranged wherever necessary to conform to the current year's presentation.

2.4 Going Concern

The Financial Statements have been prepared on the basis that the Company would be able to continue its operations in the foreseeable future.

2.5 Use of Estimates and Judgements

The presentation of Financial Statements in conformity with Sri Lanka Financial Reporting Standards requires management to make judgments, estimates and assumptions that affect the application of Accounting Policies and the reporting amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates and judgmental decisions.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are reviewed affects only that period or in the period of the revision and future periods if the revision affects both current and future period.



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST DECEMBER 2020****2.5 Use of Estimates and Judgements (Cont....)****a) Defined Benefit Plans**

The cost as well as the present value of the defined benefit plan, gratuity is determined using formula method. The defined benefit valuation involves making assumptions about discount rates, future salary increases and other important related data. Due to the long-term nature of employee benefits, such estimates are subject to significant uncertainty.

b) Useful Lives of Property, Plant and Equipment

The Company reviews the assets' residual values, useful lives and methods of depreciation or amortization at each reporting date; judgment by management is exercised in the estimation of these values, rates and methods.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**3.1 Foreign Currency Translation**

The financial statements are presented in Sri Lanka Rupees, which is the Company's functional and presentation currency. Transactions in foreign currencies are initially recorded at the functional currency rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the functional currency rate of exchange ruling at the Statement of Financial Position. All difference is taken as surplus or deficit. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates the date when the fair value was determined.



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST DECEMBER 2020****3.2 Receivables**

Trade Receivables are stated at the amounts they are estimated to realise net of impairment for receivables (if any).

3.3 Cash & Cash Equivalents

Cash and cash equivalents are defined as cash in hand, demand deposits, short term investments readily convertible to identified amounts of cash and which are not subject to any significant risk of change in value.

For the purpose of the Statement of Cash Flows, cash and cash equivalents consist of cash in hand and bank deposits, net of outstanding bank overdrafts. Investments with short maturity (i.e. of 3 months or less from the date of acquisition are also treated as cash equivalent).

3.4 Plant and Equipment

Plant and Equipment is stated at cost, excluding the costs of day to day servicing, less accumulated depreciation and accumulated in value. Such cost includes the cost of replacing part of the plant and equipment when that cost is incurred, if the recognition criteria are met.

Depreciation is provided on straight line basis at the following rates per annum, in order to write off the cost of such assets over their estimated useful lives.

Furniture & fittings	25%
Office Equipment	25%
Computers	25%
Motor Vehicles	25%

The Company provides depreciation from the date the assets are available for use up to the date of disposal, on a straight-line basis over the periods appropriate to the estimated useful lives based on the pattern in which the asset's future economic benefits are expected to be consumed by the Company of the different types of assets, except for which are disclosed separately. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale or the date that the asset is derecognized. Depreciation does not cease when the assets become idle or is retired from active use unless the asset is fully depreciated.

Asset's residual values, useful lives and methods of depreciation are reviewed, and adjusted if appropriate on an annual basis.



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST DECEMBER 2020****3.4.1 Project Assets**

Where Plant and Equipment is purchased as a part of a project through restricted funds, until the conclusion of the project or, on conclusion of the project, the asset is not handed over to the beneficiary or returned to the original donor, the cost of the asset is included in a memorandum inventory of Plant and Equipment identified as such in the Financial Statements. Depreciation is not provided on such assets.

3.5 Leasehold Property

Leasehold Property is stated at recorded carrying value. Such carrying amounts are amortised over the remaining lease term or useful life of the Leased Property whichever is shorter.

Operating Lease payments are recognised as an expense in the statement of profit or loss on a straight-line basis over the lease term.

3.6 Grant Assets

Grants and subsidies related to assets are deferred in the Statement of Financial Position and recognized as income over the life of the depreciable asset by way of a reduced depreciation charge in the Statement of Comprehensive Income over the useful life of the asset.

3.7 Investments

Other investments in fixed deposits are measured at cost less impairment.

3.8 Liability and Provisions**3.8.1 Provisions**

Provision are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, where it is probable that an outflow of resource embodying economic benefit will be required to settle the obligation and the reliable estimate can be made to the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial activities net of any reimbursement.



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST DECEMBER 2020****3.8.2 Retirement Benefit Obligations****a) Gratuity**

Gratuity is a Defined Benefit Plan. The Company is liable to pay gratuity in terms of the Act No.12 of 1983, In order to meet this liability, a provision is carried forward in the Statement of Financial Position, equivalent to an amount calculated based on the formula method issued by the Institute of Chartered Accountants of Sri Lanka which complies with the Sri Lanka Accounting Standards.

b) Defined Contribution Plan- Employees Provident Fund & Employee Trust Fund

Employees are eligible for Employee's Provident Fund and Employee' Trust Fund Contribution in line with respective statutes and regulations. The Company contributes 12% and 3% of gross emoluments of employee to Employee's Provident Fund and Employee' Trust Fund respectively.

3.9 Taxation

The provision for income tax is based on the elements of income and expenditure as reported in the financial statements and computed in accordance with the provisions of the Inland Revenue Act.

Income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the Taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the reporting date.

3.10 Funds**a) Unrestricted Funds**

Unrestricted funds are that are available for use by the Company at the discretion of the management, in furtherance of the general objectives of the Company and which are not designated for any specific purpose by the donors.

Surplus funds are returned to donors or transferred from restricted funds to unrestricted funds in terms of the relevant donor agreements or with subsequent approval of the donor.

Contributions received from general public are recognized in the Statement of Comprehensive Income on Cash Basis.



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST DECEMBER 2020****b) Restricted Funds**

Where grants are received for use in identified projects or activity, such funds are held in a restricted fund account and transferred to the statement of financial activities to match with the expense incurred in respect of that identified project. Unutilized funds are held in their respective fund accounts and included under accumulated fund in the Statement of Financial Position until such time they are required.

c) Fixed Assets Grant Fund

Grants and subsidies related to assets are deferred in the statement of financial position and recognized as income over the life of the depreciable asset by way of a reduced depreciation charge in the statement of comprehensive income over the useful life of the asset.

3.11 Income Recognition

Income realized from restricted funds is recognized in the Statement of Comprehensive Income only when there is a certainty that all of the conditions for receipt of funds have been complied with and the relevant expenditure that it is expected to compensate has been incurred and charged to the Statement of Comprehensive Income. Unutilized funds are carried forward as such in the Statement of financial position as grant payable.

Gifts and donations received in kind are recognized at valuation at the time that they are distributed to beneficiaries, or if received for resale with proceeds being used for the purpose of the Company at the point of such sale. Items not sold or distributed are inventories but not recognized in the financial statements.

All other income is recognized when the Company is legally entitled to the use of such funds and the amount can be quantified. This would include income receivable through fund raising activities and donations.



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31ST DECEMBER 2020****3.12 Revenue Earned from Other Activities**

Revenue earned on services rendered is recognized in the accounting period in which the services are rendered.

Other income is recognized on an accrual basis. All other income is recognized when the Company is legally entitled to the use of such funds and the amount can be quantified.

Net gains and losses of a revenue nature on the disposal of plant & equipment and other non-current asset including investments have been accounted in the Statement of Comprehensive Income, having deducted from proceeds on disposal, the carrying amount of the assets and related expenses.

Gifts and donations received in kind are recognized at fair value at the time that they are distributed to beneficiaries, or if received for resale with proceeds being used for the purpose of the Company at the point of such sale. Items not sold or distributed are inventories but not recognized in the Financial Statements.

3.13 Expenditure Recognition

Expenses in carrying out the projects and other activities of the Company are recognized in the Statement of Comprehensive Income during the period in which they are incurred. Other expenses incurred in administrating and running the Company and in restoring and maintaining the Property, Plant & Equipment to perform at expected levels are accounted for on accrual basis to the Statement of Comprehensive Income.

For the purpose of presentation of Statement of Comprehensive Income, the management is of the opinion that the function of expenses method presents fairly the elements of the company's performance, and hence such a presentation method is adopted.



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE)LIMITED

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NOTES TO THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER ,20204. PROPERTY, PLANT AND EQUIPMENT

4.1 Gross Carrying Amount	Balance as at '01.01.2020	Additions /Tranfers from project Assets during the year	Disposals During the Year	Balance as at 31.12.2020
Freehold Assets				
At Cost	Rs.	Rs.	Rs.	Rs.
Furniture and Fittings	972,120	251,879	277,001	946,998
Office Equipment	3,906,386	471,121	1,272,635	3,104,872
Computer Equipment	4,076,830	966,301	1,267,475	3,775,656
	<u>8,955,336</u>	<u>1,689,301</u>	<u>2,817,111</u>	<u>7,827,526</u>
Leasehold Assets				
At Cost				
Motor Vehicles	6,515,709	-	-	6,515,709
	<u>6,515,709</u>	<u>-</u>	<u>-</u>	<u>6,515,709</u>
4.2 Depreciation	Balance as at 01.01.2020	Charge for the Year	Disposals During the Year	Balance as at 31.12.2020
Freehold Assets				
At Cost	Rs.	Rs.	Rs.	Rs.
Furniture and Fittings	917,418	69,352	277,001	709,769
Office Equipment	3,040,617	311,059	1,272,635	2,079,041
Computer Equipment	3,753,382	330,767	1,267,475	2,816,674
	<u>7,711,417</u>	<u>711,178</u>	<u>2,817,111</u>	<u>5,605,484</u>
Leasehold Assets				
At Cost				
Motor Vehicles	6,114,056	401,653	-	6,515,709
	<u>6,114,056</u>	<u>401,653</u>	<u>-</u>	<u>6,515,709</u>
4.3 Net Book Values			2020	2019
Freehold Assets			Rs.	Rs.
Furniture and Fittings			237,229	54,702
Office Equipment			1,025,831	865,769
Computer Equipment			958,982	323,448
<i>Total Net Carrying Amount of Freehold Property, Plant and Equipment</i>			<u>2,222,042</u>	<u>1,243,919</u>
Leasehold Assets				
Motor Vehicles			0	401,653
<i>Total Net Carrying Amount of Leasehold Property, Plant and Equipment</i>			<u>0</u>	<u>401,653</u>
Total Net Carrying Amount of Property, Plant and Equipment			<u>2,222,042</u>	<u>1,645,572</u>



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE)LIMITED

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NOTES TO THE FINANCIAL STATEMENTSAS AT 31ST DECEMBER ,2020**4.4. Project Assets not Included in the Statement of Financial Position**

(a)	Balance as at 01.01.2020	Additions During the Year	Transferred to PPE During the Year	Balance as at 31.12.2020
	Rs.	Rs.	Rs.	Rs.
At Cost				
Office Equipment	118,050	649,120	(471,120)	296,050
Computer Equipment	364,700	895,150	(966,300)	293,550
Furniture and Fittings	64,155	245,414	(251,878)	57,691
	<u>546,905</u>	<u>1,789,684</u>	<u>(1,689,298)</u>	<u>647,291</u>

(b) Project Intangible Assets not Included in the Statement of Financial Position

	Balance as at 01.01.2020	Additions During the Year	Disposals During the Year	Balance as at 31.12.2020
	Rs.	Rs.	Rs.	Rs.
At Cost				
Data Base	-	1,561,000	(1,561,000)	-
Data Storage	-	243,200	(243,200)	-
QB Premier 2020	-	180,000	(180,000)	-
	<u>-</u>	<u>1,984,200</u>	<u>(1,984,200)</u>	<u>-</u>

4.5. During the financial year, the Company acquired Property, Plant and Equipment to the aggregate value of Rs.1,689,298 (2019 - Rs. 790,962). Cash payments amounting to Rs.1,689,298 (2019 - Rs. 790,962) were made during the year.

4.6 Intangible Assets	Balance as at 01.01.2020	Additions During the Year	Disposals During the Year	Balance as at 31.12.2020
	Rs.	Rs.	Rs.	Rs.
Software	148,650	-	-	148,650
Data Base	-	1,561,000	-	1,561,000
Data Storage	-	243,200	-	243,200
QB Premier 2020	-	180,000	-	180,000
	<u>148,650</u>	<u>1,984,200</u>	<u>-</u>	<u>2,132,850</u>

4.7 Depreciation	Balance as at 01.01.2020	Additions During the Year	Disposals During the Year	Balance as at 31.12.2020
	Rs.	Rs.	Rs.	Rs.
Software	148,650	-	-	148,650
Data Base	-	98,096	-	98,096
Data Storage	-	15,283	-	15,283
	<u>148,650</u>	<u>113,379</u>	<u>-</u>	<u>262,029</u>
Net Book Value	<u>-</u>			<u>1,870,821</u>



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE)LIMITED**NOTES TO THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER,**

	<u>2020</u>	<u>2019</u>
	Rs.	Rs.
(5) RECEIVABLES		
Receivable from Donors	5,552,911	3,376,408
Other Receivables (5.1)	1,149,948	1,413,705
Advances	524,355	1,367,031
Deposits	16,000	16,000
(5.1) Other Receivables	<u>7,243,214</u>	<u>6,173,144</u>
Refundable Deposit	604,500	820,000
Insurance Prepayment	216,946	246,577
Interest Receivable	129,084	170,732
Staff Loans	92,500	131,400
Laptop Loans	76,751	44,996
Vehicle Insurance prepayment	30,167	-
	<u>1,149,948</u>	<u>1,413,705</u>
(6) CASH AND CASH EQUIVALENT		
(6.1) Favourable Cash and Cash Equivalent Balances	28,894,462	24,035,495
Cash at Bank	29,700	2,973
Cash in Hand	<u>28,924,162</u>	<u>24,038,468</u>
Total Cash and Cash Equivalents for the purpose of Statement of Cash Flows		



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED**NOTES TO THE FINANCIAL STATEMENTS
AS AT 31ST DECEMBER**

<u>2020</u>	<u>2019</u>
Rs.	Rs.

(7) INTEREST BEARING LOANS AND BORROWINGS

	<u>2020</u>	<u>2019</u>
	Rs.	Rs.
Lease Creditors		
Balance at the Beginning of the Year	925,568	1,619,744
Obtained During the Year	-	-
Repaid During the Year	(694,176)	(694,176)
	<u>231,392</u>	<u>925,568</u>
Interest in Suspense	(6,480)	(84,277)
Balance at the End of the Year	<u>224,912</u>	<u>841,291</u>
Amount Repayable Within 1 Year	224,912	616,379
Amount Repayable After 1 Year	-	224,912
Total	<u>224,912</u>	<u>841,291</u>

(8) RETIREMENT BENEFIT LIABILITIES

Gratuity	4,088,009	2,728,214
Balance at the Beginning of the Year	(207,914)	-
Prior year balance adjustment	456,669	455,974
Charge for the Year	379,881	209,394
Interest for the year	1,172,555	694,427
Deficit/ (Surplus) for the year	(772,350)	-
Payments Made During the Year	<u>5,116,850</u>	<u>4,088,009</u>
Balance at the End of the Year		

The principal assumptions used are as follows:

Salary Increment Rate	7%	7%
Discount Rate Assumed	10%	10%
Retirement Age	55	55



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE)LIMITED**NOTES TO THE FINANCIAL STATEMENTS****AS AT 31ST DECEMBER,**

	<u>2020</u>	<u>2019</u>
	Rs.	Rs.
(9) OTHER PROVISIONS		
EPF & ETF Payable	762,400	762,400
PAYE	100,000	100,000
	<u>862,400</u>	<u>862,400</u>
(10) ACCRUED EXPENSES		
Printing Expenses	-	1,157,100
EPF & ETF Payable	21,377	243,270
Staff Training	62,500	
Election Expenses	-	112,000
Project Expenses	-	63,000
Telephone Bills	101,610	61,486
Electricity Bills	-	56,384
Overtime Payments	-	16,838
Resource Person Salary	-	15,000
Water Bills	7,999	8,684
Stationery	2,000	4,940
PAYE Tax payable	-	3,967
Office Transport	-	-
Audit fee	300,000	350,000
Finance Manual Preparation fee	-	-
Income Tax payable	-	-
	<u>495,486</u>	<u>2,092,669</u>



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED**NOTES TO THE FINANCIAL STATEMENTS****AS AT 31ST DECEMBER,**

	<u>2020</u>	<u>2019</u>
	Rs.	Rs.
(11) <u>INCOMING RESOURCES</u>		
Restricted Income (11.1)	127,794,822	79,817,172
Unrestricted Income (11.2)	-	6,603,898
	<u>127,794,822</u>	<u>86,421,070</u>
(11.1) <u>Restricted Income</u>		
National Democratic Institute (NDI)	43,562,747	20,137,126
The Norwegian Ministry of Foreign Affairs (NMFA)	2,305,565	9,346,135
USAID Grant through Management System International, Inc (MSI) Project (IDEA)	13,702,619	8,813,921
European Union (OCEAN)	6,269,750	7,321,403
Canadian Funds for Local Initiatives (CFLI)	3,061,582	5,026,111
Foundation Open Society Institute 2018/2020	5,201,428	4,730,124
United Nations Development Programme (UNDP)	-	3,341,353
The United Nations Democracy Fund (UNDEF)	13,528,739	2,950,829
Peoples' Action for Free and Fair Elections - 30th Anniversary	-	2,638,778
Embassy of Netherlands	75,750	2,250,509
Diakonia	12,108,067	10,210,762
Strengthening Democratic Governance and Accountability Project	-	1,570,415
Diakonia Special Project Contribution Grant	100,000	799,856
The Norwegian Ministry of Foreign Affairs IDEA-M12 Anniversary	5,768,594	430,000
The Embassy of Japan	-	249,850
The Asia Foundation	7,232,293	-
The Federal Republic of German	935,698	-
Democracy Reporting International (DRI)	2,059,305	-
Foundation to Promote Open Society -2020/2022	4,934,458	-
Foundation to Promote Open Society (FPOS)	3,340,961	-
The United Nations Office for Project Services (UNOPS)	2,907,266	-
	700,000	-
	<u>127,794,822</u>	<u>79,817,172</u>
(11.2) <u>Unrestricted Income</u>		
Transferred from Restricted Funds	-	6,603,898
	<u>-</u>	<u>6,603,898</u>



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 DECEMBER 2020

(12) MOVEMENT IN RESTRICTED FUNDS

Projects	Donor	Balance Brought Forward	Funds Received During the Year	Transferred from Unrestricted Fund	Transferred to Comprehensive Income	Fund Refunded	Funds Receivable at the Year End	Transferred to Statement of Comprehensive Income	Balance Carried Forward
		Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
Direct Project Cost		-	12,107,977	90	-	-	-	12,108,067	-
Core Funding - 2019	Dialonia	-	-	-	-	-	-	-	-
Organisational Capacity Enhancement and Networking Project (OCEAN)	European Union (OCEAN)	266,300	-	-	-	-	-	-	-
To facilitate progressive Governance Projects	Foundation to Promote Open society 2018/2020	5,253,973	766,499	-	-	-	5,236,951	6,269,750	-
Presidential Election 2019	Dialonia - SVC	144	-	-	(144)	-	-	-	52,545
Presidential Election 2019	The Embassy of Netherlands	129,491	-	-	-	-	-	73,750	53,741
Presidential Election 2019	United Nations Development Programme (UNDP)	1,058,647	1,100,000	-	-	-	-	-	2,158,647
Presidential Election 2019	Canadian Funds for Local Initiatives (CFLI)	797,716	641,857	-	-	-	-	1,417,046	22,527
Election Monitoring 2019	National Democratic Institute	7,047,268	36,514,679	299	-	-	-	43,562,247	(8)
Towards a Credible 2020 General Election in Sri Lanka	The United Nations Democracy Fund (UNDEF)	6,218,269	11,457,256	-	-	-	-	13,228,739	412,728
Presidential Election 2019	Asian Network for Free Elections (ANREFE) Foundation	3,601,700	-	-	-	-	-	-	3,601,700
Dream President Programme	Association for Friendship and Love	300,000	-	-	(300,000)	-	-	-	-
M12 Anniversary	Individual Donors	100,000	-	-	(100,000)	-	-	-	-
Presidential Election 2019	The Norwegian Ministry Of Foreign Affairs (NMF/A)	2,305,564	-	-	-	-	-	2,305,564	-
Civil Society Strengthened to Advance Good Governance and Electoral Reforms through Stronger Collaborative Partnership and Evidence based Advocacy	USAID Grant through Management System International, Inc (MSI) Project (IDEA)	-	-	-	-	-	-	-	-
Parliamentary Election 2020	The Norwegian Ministry Of Foreign Affairs (NMF/A)	-	17,465,168	-	-	-	315,960	13,702,619	4,078,509
		-	5,768,631	-	(57)	-	-	5,768,574	-



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

(12) MOVEMENT IN RESTRICTED FUNDS

Projects	Donor	Balance Brought Forward	Funds Received During the Year	Transferred from Unrestricted Fund	Transferred to Comprehensive Income	Fund Refunded	Funds Receivable at the Year End	Transferred to Statement of Comprehensive Income	Balance Carried Forward
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Project Cost									
Core Funding 2020	Foundation to Promote Open Society -2020/2022	-	13,912,200	-	-	-	-	3,340,361	10,571,239
Parliamentary Election 2020	Foundation to Promote Open Society	-	7,307,700	-	-	-	-	2,907,266	4,400,434
Social Media Campaign	The Asia Foundation	-	1,688,760	-	-	-	-	935,698	733,062
Parliamentary Election 2020	British Hight Commission	-	695,000	-	-	-	-	-	695,000
Parliamentary Election 2020	The Embassy of Japan	-	8,498,684	-	-	-	-	7,232,293	1,266,391
Covid 19 Response Fund	The Federal Republic of Germany	-	2,100,000	-	169	40,864	-	2,059,305	-
Stakeholder consultation for strategic process	Diakonia Sri Lanka SPC	-	100,000	-	-	-	-	100,000	-
Preventing Election Violence in Sri Lanka by advancing Democracy Reporting International(DRI)	Democracy Reporting International(DRI)	-	-	-	-	-	-	-	-
core Electoral reform Issues and Strengthening the Integrity of the Public Discourse		-	5,632,906	-	-	-	-	4,934,438	698,468
Parliamentary Election 2020	Canadian Funds for Local Initiatives (CFLI)	-	2,629,928	-	-	-	-	1,644,536	985,392
Support the existing initiatives of online community partners tracking hate speech during the next Parliamentary Election Cycle in Sri Lanka	The United Nations Office for Project Services (UNOPS)	-	1,250,000	-	-	-	-	700,000	550,000
		27,079,572	129,617,745	389	(400,012)	40,864	5,552,911	127,794,821	34,014,920



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS AT 31ST DECEMBER,	2020 Rs.	2019 Rs.
(13) PROJECT EXPENDITURE		
Programme Cost	106,075,062	62,741,871
Personnel Cost	7,421,740	6,202,460
Support Cost	4,808,850	2,623,139
	118,305,652	71,567,470
(14) ADMINISTRATION EXPENDITURE		
Salaries	3,111,181	3,984,720
Renovation of Office premises	-	2,526,891
Depreciation	155,616	2,409,164
Sundry Expenses	1,874,596	1,252,923
Gratuity	379,881	665,369
Purchases and Maintenance	1,097,626	493,444
Communication, Stationery & Printing	1,330,515	480,242
Utilities	531,281	443,914
Staff Travelling	987,149	283,647
Vehicle Maintenance	-	114,348
Bank Charges	64,360	108,345
Medical	-	50,000
Audit Fee	350,000	370,000
Staff Training	97,500	2,750
	9,979,705	13,185,757
(15) REVENUE EARNED FROM OTHER ACTIVITIES		
FD Interest Income	485,323	591,095
Money Market Interest Income	163,104	135,698
Miscellaneous	606,057	65,967
Vehicle Allowances	13,975	56,459
Staff Loan Interest	6,900	16,650
Deferred Income-Grant Assets	-	709,617
	1,275,359	1,575,486



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED

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NOTES TO THE FINANCIAL STATEMENTS**YEAR ENDED 31 DECEMBER 2020****(16) INCOME TAX EXPENSES**

The provision for income tax is based on the elements of income and expenditure as reported in the financial statements and computed in accordance with the provisions of the Inland Revenue Act.

(16.1) INCOME TAX EXPENSE

	2020 Rs.	2019 Rs.
Income Statement		
Current Tax Expenses on Ordinary Activities for the Year	91,746	862,582
Under Provision of Tax Expenses for the previous Year	-	417,710
Income Tax Charges Reported in the Income Statement	<u>91,746</u>	<u>1,280,292</u>

(16.2) Current Tax Expense on Ordinary Activities for the Year

Accounting Profit Before Tax	-	3,086,766
Aggregate Disallowable Expenses	-	3,074,533
Aggregate Allowable Expenses	-	(743,443)
Taxable Profit	<u>-</u>	<u>5,417,856</u>
Investment Income	655,328	743,443
Total Taxable Income	<u>655,328</u>	<u>743,443</u>
Tax @ 14%	91,746	758,500
Tax @ 14%	-	104,082
Tax @ 24%	-	-
Tax Expenses	<u>91,746</u>	<u>862,582</u>
Tax Payable		
Balance at the Beginning of the Year	1,246,165	2,422
Tax Expenses	91,746	1,280,292
Tax Paid During the Year	(44,963)	(36,549)
Balance at the End of the Year	<u>1,292,948</u>	<u>1,246,165</u>



PEOPLE'S ACTION FOR FREE AND FAIR ELECTIONS (GUARANTEE) LIMITED

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**(17) COMMITMENTS AND CONTINGENCIES**

The Organisation does not hold significant capital commitments and contingencies as at the reporting date.

(18) EVENTS OCCURRING AFTER THE REPORTING DATE

There have been no material events occurring after the reporting date that require adjustments or disclosure in the financial statements.

(19) ASSETS PLEDGED

There were no assets have been pledged as at the reporting date.

(20) RELATED PARTY TRANSACTIONS

Transactions with Key Management Personnel of the Organization

The Key Management Personnel of the Organization is the Board of Directors.

	2020 Rs.	2019 Rs.
Short-Term Benefits	-	702,000
	<u>-</u>	<u>702,000</u>





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