

2025 සැප්තැම්බර් 09 දින

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CHAIRMAN'S OFFICE

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විගණකාධිපති (වැ.බ)



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



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ජනතා වතු සංවර්ධන මණ්ඩලය

ජනතා වතු සංවර්ධන මණ්ඩලයෙහි 2021 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තොරතුරු හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 මතය විශාලනය

ජනතා වතු සංවර්ධන මණ්ඩලයේ සහ එහි පරිපාලිතයන්ගේ 2021 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ විස්තීර්ණ ආදායම් ප්‍රකාශනය, හිමිකම් වෙනස්වීම් ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරුද ඇතුළත් මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන්වලින් සමන්විත 2021 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනත, 1972 අංක 11 දරන රාජ්‍ය කෘෂිකාර්මික සංස්ථා පනත සහ 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

මණ්ඩලයේ මූල්‍ය ප්‍රකාශන පිළිබඳව මම මතයක් ප්‍රකාශ නොකරමි. මතය විශාලනය සඳහා පදනම කොටසේ සාකච්ඡා කර ඇති කරුණුවල වැදගත්කම හේතුවෙන් මෙම මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් විගණන මතයක් සඳහා පදනමක් සැපයීමට ප්‍රමාණවත් හා උචිත විගණන සාක්ෂි ලබා ගැනීමට මා හට නොහැකි විය.

1.2 මතය විශාලනය සඳහා පදනම

(අ) මණ්ඩලය විසින් බදු පදනම මත ලබා දී ඇති හෙක්ටයාර 123,306.37 ක් ඇතුළත්ව මණ්ඩලය සතු මුළු ඉඩම් ප්‍රමාණය හෙක්ටයාර 142,592.27 ක් වුවත් මෙම ඉඩම්වල වටිනාකම ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 40 හි 34 ඡේදය ප්‍රකාරව තක්සේරු කර මූල්‍ය ප්‍රකාශන තුළ දේපල පිරිසත හා උපකරණ යටතේ ගිණුම්ගත කර නොතිබුණි. තවද හෙක්ටයාර 2,872.45ක ඉඩම් ප්‍රමාණයක් මණ්ඩලය විසින් 2025 මාර්තු 25 දින වන විටත් නිශ්චිතව හඳුනාගෙන නොතිබුණි.

(ආ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 16 හි 51 ඡේදය අනුව දේපල පිරිසත හා උපකරණවල සුන්බුන් වටිනාකම සහ ප්‍රයෝජනවත් ආයු කාලය අවම වශයෙන් සෑම මූල්‍ය වර්ෂයකදීම



සමාලෝචනය කර නැවත තක්සේරු කළ යුතු වුවත්, සමාලෝචිත වර්ෂයේ අවසාන වන විට තවදුරටත් භාවිතා කරමින් පවතින සම්පූර්ණයෙන් ක්ෂය කරන ලද වටිනාකම රු.503,460,537ක් දේපල පිරිසිදු හා උපකරණ පිරිවැය සම්බන්ධයෙන් ඒ අනුව කටයුතු කර නොතිබුණි.

- (ඇ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 16 හි 55 ඡේදය ප්‍රකාරව හා මණ්ඩලයේ ගිණුම්කරණ ප්‍රතිපත්ති 3.2.3 ප්‍රකාරව වත්කම් පාවිච්චි කිරීම සඳහා සූදානම් තත්ත්වයට ගෙන ආ පසු එම වත්කම ක්ෂය කිරීම ආරම්භ කළ යුතු වුවද, 2021 වර්ෂය තුළදී වතුයායන් සහ ප්‍රධාන කාර්යාලය විසින් මිලදී ගන්නා ලද රු.22,393,425ක් වූ ස්ථාවර වත්කම් මිලදී ගත් දිනය නොසලකා සම්පූර්ණ වර්ෂය සඳහාම ක්ෂය කර තිබුණි.
- (ඈ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 19 හි 50 වන ඡේදය ප්‍රකාරව අස්ථිත්වයේ සේවා ප්‍රතිලාභ බැඳීම ගණනයේදී ආයුගණන ක්‍රමය යොදාගෙන ගණනය කිරීම කළ යුතු වුවද, මණ්ඩලය විසින් ප්‍රතිලාභ ගණනයේදී සේවකයකුගේ වර්ෂ අවසානයේ ලබන මූලික වැටුප පමණක් පදනම් කරගෙන සේවා ප්‍රතිලාභ ගණනය කර තිබුණි.
- (ඉ) ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිති 41 හි 12 ඡේදය ප්‍රකාරව රු.40,769,359ක් වූ පාරිභෝජ්‍ය ජීව විද්‍යාත්මක වත්කම් වටිනාකම වාර්ෂිකව තක්සේරු නොකර ස්ථාවර අගයක් ලෙස ඉදිරියට ගෙන එමින් පැවතුණි. එසේම එම ශේෂය සත්‍යාපනය කර ගැනීම සඳහා වාර්ෂිකව යාවත්කාලීන කරන ලද ගස් සංගණන හා තක්සේරු වාර්තාද විගණනයට ඉදිරිපත් කර නොතිබුණු අතර සමාලෝචිත වර්ෂයේදී විකුණූ පාරිභෝජ්‍ය ජීව විද්‍යාත්මක වත්කම් වල විකුණුම් ආදායම රු.131,963,104 ක් වුවද ගස්වලට අදාළ පිරිවැය වත්කම්වලින් ඉවත් කිරීමට කටයුතු කර නොතිබුණි. එසේම ප්‍රමිතියෙහි 54 (ඇ) ඡේදය ප්‍රකාරව රු.9,052,059ක් වූ වෙනත් ජීව විද්‍යාත්මක වත්කම්වල ක්ෂය ගණනය කර ගිණුම් ගත කර නොතිබුණි.
- (ඊ) සමාලෝචිත වර්ෂයේදී කල්බදු පදනම යටතේ ලබාගෙන තිබුණු රු.6,150,000ක් පිරිවැය වූ ට්‍රැක්ටර් රථ 03ක කල්බදු වගකීම ලෙස 2021 වර්ෂයට අදාළව රු.3,101,640ක් මූල්‍ය ප්‍රකාශනය තුළ හඳුනාගත යුතු වුවද, මණ්ඩලය විසින් රු.5,452,725ක් හඳුනා ගැනීම හේතුවෙන් කල්බදු වගකීම රු.2,351,085කින් අධිගණනය වී තිබුණි.
- (උ) 2010 වර්ෂයේදී වැවිලි කර්මාන්ත අමාත්‍යාංශය මගින් ක්‍රියාත්මක කළ වතු සංවර්ධන ව්‍යාපෘතියට අදාළව සෙවිලි තහවුරු මිලදී ගැනීම සඳහා ජනතා වතු සංවර්ධන මණ්ඩලය විසින් වැය කරන ලද රු.4,136,733ක් මණ්ඩලයේ මූල්‍ය ප්‍රකාශන තුළ වෙළඳ හා වෙනත් ලැබිය යුතු ශේෂයක් ලෙස වර්ෂ 10 කට අධික කාලයක් අය නොවී පවතින බව නිරීක්ෂණය වුවද ඊට අනුකූලව අවශ්‍ය වෙන්කිරීම් මූල්‍ය ප්‍රකාශවල සිදු කර නොතිබුණි.
- (ඌ) සමාලෝචිත වර්ෂය අවසානය වන විටත් පරිණත කාලය ඉක්මවූ රු.10,000,918ක් වූ වගාවන් පරිණත වගාවට මාරු නොකර නොමේරූ හෝග යටතේ දක්වා තිබුණි.
- (එ) 2021 දෙසැම්බර් 31 දිනට පාරිභෝජ්‍ය අංශයේ පැවති රු.2,744,595 ක තොග ශේෂය තුළ ඇතුළත් රු.2,369,453ක් වූ තේ තොගය භෞතිකව නොමැති වුවද තොගයෙන් ඉවත් කිරීමට කටයුතු කර නොතිබුණි. එමෙන්ම වතුයායන් 11කට අදාළව රු.2,761,476ක තොග ශේෂය භෞතිකව නොපැවතිය ද මූල්‍ය ප්‍රකාශන තුළ තොග වටිනාකම් වශයෙන් ගිණුම්ගත කර තිබුණි.

(ඒ) නොසැසඳුණු පාලන ගිණුම්

- (i) මණ්ඩලයේ මූල්‍ය ප්‍රකාශන අනුව ශ්‍රී ලංකා රාජ්‍ය වැවිලි සංස්ථාව වෙතින් ලැබිය යුතු පොලී සහිත ණය ශේෂය රු.119,318,496ක් වුවද සංස්ථාවේ මූල්‍ය ප්‍රකාශන අනුව එම ශේෂය රු.97,709,342ක් වූයෙන් සංස්ථාවේ මූල්‍ය ප්‍රකාශන හා මණ්ඩලයේ මූල්‍ය ප්‍රකාශන අතර රු.21,609,154ක වෙනසක් පැවතුණි.
- (ii) මූල්‍ය ප්‍රකාශන අනුව ප්‍රධාන කාර්යාලයේ සහ වතුයායන්ගේ දේපල පිරිසිදු හා උපකරණ සහ ජීව විද්‍යාත්මක වත්කම්වලට අදාළ සමුච්චිත ක්ෂයවීම්වල ආරම්භක ශේෂය රු.901,981,969ක් වුවද ස්ථාවර වත්කම් ලේඛනය අනුව එය රු.898,991,053ක් වූයෙන් මූල්‍ය ප්‍රකාශන හා ලේඛන අතර රු.2,990,916ක වෙනසක් පැවතුණි.
- (iii) මූල්‍ය ප්‍රකාශන අනුව දේපල පිරිසිදු හා උපකරණ සහ ජීව විද්‍යාත්මක වත්කම්වලට අදාළ සමුච්චිත ක්ෂයවීම්වල අවසාන ශේෂය රු. 931,613,515ක් වුවද ස්ථාවර වත්කම් සහ ජීව විද්‍යාත්මක වත්කම්වල ක්ෂය ගණනය කිරීම්වලට අදාළ උපලේඛනය අනුව එය රු.928,510,156ක් වූයෙන් මූල්‍ය ප්‍රකාශන හා උපලේඛන අතර රු.3,103,359ක වෙනසක් පැවතුණි.
- (iv) මූල්‍ය ප්‍රකාශන අනුව වතුයායන්ගේ ගස් විකිණීමේ ආදායම රු.129,765,958ක් වුවද වන කළමනාකරණ අංශයේ උපලේඛනය අනුව එය රු.131,963,104ක් වූයෙන් මූල්‍ය ප්‍රකාශන හා උපලේඛන අතර රු. 2,197,146ක වෙනසක් පැවතුණි.
- (ඔ) මොන්තූක්කෝ වතුයාය 2003 වර්ෂයේ සිට විවිධ පාර්ශව වෙත බදු දී තිබෙන අතර මෙම වතුයායේ දේපල පිරිසිදු හා උපකරණ ශේෂය සහ ජීව විද්‍යාත්මක වත්කම්වල පිරිවැය මූල්‍ය ප්‍රකාශන අනුව රු.32,168,955ක් විය. මෙයට අදාළව ස්ථාවර වත්කම් ලේඛනයක් පවත්වාගෙන ගොස් නොතිබුණු අතර වත්කම් සම්බන්ධයෙන් ගොනිකු පරීක්ෂාවක්ද මණ්ඩලය විසින් සිදු කර නොතිබුණු බැවින් එම වත්කම්වල අගය හා පැවැත්ම විගණනයට තහවුරු කර ගැනීමට නොහැකි විය.
- (ඔ) මණ්ඩලය විසින් මුල්හල්කැල්ල වතුයායේ රු.1,067,176ක පැරණි ගෙවිය යුතු පාරිභෝගික ශේෂය මුළු ගෙවිය යුතු පාරිභෝගික ශේෂයෙන් අඩු කර තිබීම නිසා මණ්ඩලයේ ගෙවිය යුතු පාරිභෝගික ශේෂය එම වටිනාකමින් අවගණනය වී තිබුණි.
- (ක) 1996 වර්ෂයට පෙර සිට අවිනිශ්චිත ගිණුම් යටතේ දක්වා ඇති රු.4,342,561 ක හර ශේෂයක් හා රු.1,863,756 ක බැර ශේෂයක් නිරවුල් කිරීමට කටයුතු කර නොතිබුණි.
- (ග) මහවැලි ව්‍යාපෘතියට යටවී භෞතික පැවැත්මක් නොමැති ශේෂය රු.6,013,927ක් වූ මහවැලි අධිකාරිය විසින් පවරා ගෙන තිබූ ඕනෑම වතුයායේ ශේෂය මූල්‍ය ප්‍රකාශන තුළින් ඉවත් කිරීමට කටයුතු කර නොතිබුණි.
- (ජ) දේපල පිරිසිදු හා උපකරණ වටිනාකම තුළ දක්වා ඇති රු.39,287,968ක් වූ කෙරී ගෙන යන වැඩ ශේෂය තුළ කෙරී ගෙන යන වැඩ ලෙස හඳුනාගත නොහැකි පරිත්‍යාග සහ මුරකරුවකුගේ වැටුප් වශයෙන් ගෙවා තිබුණු රු.5,129,989ක වියදමද ඇතුළත්ව තිබුණි.

(ට) විගණනය සඳහා සාක්ෂි නොමැති වීම

- (i) මණ්ඩලයේ දේපල පිරිසක හා උපකරණ ශේෂය තුළ ඇතුළත් ප්‍රධාන කාර්යාලයේ ඉඩම්, ගොඩනැගිලි සහ වතුයායන්ගේ ගොඩනැගිලි, ඩාලි පාරේ පිහිටි ගබඩා කාර්යාල සහ පාරිභෝජ්‍ය අංශයට අදාල ගොඩනැගිල්ල, වෙනත් දේපල පිරිසක හා උපකරණ සහ වතුයායන් තුළ ක්‍රියාත්මක කර තිබුණු ජල සම්පාදන ව්‍යාපෘතියෙහි ශේෂ පිළිවෙලින් රු.1,541,657,072ක්, රු. 288,204ක්, රු.9,631,812ක් සහ රු.16,423,220ක් වූ වත්කම් ශේෂයන්ට අදාල සැදහුම් පරීක්ෂා කිරීම සම්බන්ධයෙන් ඉඩම්වල පිඹුරුපත්, සැලසුම්, තක්සේරු වාර්තා, පැවරීමට අදාල ගැටළු පත්‍ර, වාර්ෂික භෞතික සත්‍යාපන වාර්තා, වර්ග අඩි ප්‍රමාණය, ඉංජිනේරු සැලසුම් යනාදිය විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (ii) වතුයායන්හි කෙරිගෙන යන වැඩ වටිනාකම තුළ ඇතුළත් විශේෂ සහ වෙනත් ව්‍යාපෘතිවල ශේෂය රු.6,685,165ක් ලෙස මූල්‍ය ප්‍රකාශන තුළ දක්වා තිබුණද එම ව්‍යාපෘතිවල පැවැත්ම,සම්පූර්ණත්වය,වියදම් වෙන්කිරීම්හි නිරවද්‍යතාවය පරීක්ෂා කිරීම සඳහා එම ව්‍යාපෘති සම්බන්ධයෙන් ගෙවීම් වවුචර්පත්,වැටුප් ගෙවීම් විස්තර, පිරිවැය වාර්තා සහ අනුමැතීන්,අනුමත ඇස්තමේන්තු යනාදිය විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (iii) ජීව විද්‍යාත්මක වත්කම් තුළ රු.17,925,652ක මණ්ඩලය වෙත පැවරුණු පරිනත වගාව ලෙස දක්වා තිබූ ශේෂයට අදාල සැදහුම් පරීක්ෂා කිරීම සම්බන්ධයෙන් ගස් සංගණන වාර්තා සහ වටිනාකම තක්සේරු කිරීමට අදාල වාර්තා විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (iv) සමුච්චිත ශේෂය රු.40,674,433ක් වූ ප්‍රධාන කාර්යාලයේ සහ වතුයායන්ට අදාල වෙළෙඳ හා අනිකුත් ලැබිය යුතු දෑ තුළ ඇතුළත් ගැලපුම් ශේෂය සහ පාරිභෝගික අංශයේ පැරණි ණය ගැති ශේෂයක්ද, රු.17,649,620ක් වූ ලැබිය යුතු රඳවාගත් බදු, වැට්ටි සංවර්ධන ව්‍යාපෘතිය සහ එකතු කළ අගය මත බදු ශේෂයන්හි සහ විවිධ ණයගැති ශේෂය තුළ ඇතුළත් මොන්ත ක්‍රිස්ටෝ වතුයායට අදාල රු.40,503,226ක් වූ ශේෂ සම්බන්ධයෙන් සැදහුම් පරීක්ෂා කිරීමට ශේෂ සනාථන, ශේෂ පත්‍ර දිනෙන් පසු පියවීම් සහ කාල විශ්ලේෂණ සහ අයකර ගැනීමට ගෙන ඇති ක්‍රියාමාර්ග යනාදිය විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (v) මණ්ඩලයේ වෙළඳ ගෙවිය යුතු ශේෂය තුළ ඇතුළත් රු.36,310,518ක් වූ මහවැලි නිවාස ව්‍යාපෘති සඳහා ගෙවිය යුතු ශේෂය සහ සංචිත ශේෂය තුළ ඇතුළත් සමුච්චිත ශේෂය රු.295,796,203ක් වූ වැට්ටි සංවර්ධන ව්‍යාපෘතිය,වෙනස් නොවන පැරණි පොදු සංචිත ශේෂයන්ට අදාල සැදහුම් පරීක්ෂා කිරීම සම්බන්ධයෙන් ශේෂ සනාථ කිරීමේ ලේඛන,කළ වැඩ වාර්තා සහ සහතික කළ බිල්පත් සහ කාල විශ්ලේෂණ අරමුදල් ලද මූලාශ්‍රය සහ එය ගිණුම් ගත කිරීමට අදාල ප්‍රතිපත්තිය සහ ලද අනුමැතීන් විගණනයට ඉදිරිපත් කර නොතිබුණි.
- (vi) මණ්ඩලය විසින් වත්කම් බදු දීමේදී ලබා ගන්නා තැම්පතු සහ අත්තිකාරම් ශේෂය තුළ ඇතුළත් රු.49,603,011ක් වූ කල්බදු වත්කමට එරෙහිව තැන්පතු (Deposit against Asset Lease) ශේෂය, සමුච්චිත ශේෂය රු.196,789,988ක් වූ ඉඩම් සහ ගොඩනැගිලි බදු දීමට අදාල අත්තිකාරම්,ප්‍රධාන කාර්යාලයේ ආපසු ගෙවිය යුතු තැම්පතු සහ ආරක්ෂිත තැන්පතු යන වහකීම් සහ සමුච්චිත ශේෂය රු.6,129,868ක් වූ පාරිභෝගික අංශයේ වෙළඳ ණයහිමි ශේෂය සහ ප්‍රධාන කාර්යාලයේ කල්බදු ණයහිමි ශේෂයට අදාල සැදහුම් පරීක්ෂා කිරීම සම්බන්ධයෙන් ශේෂ සනාථ කිරීමේ ලේඛන,තැම්පතුවලට අදාල ලද පත්,කාල විශ්ලේෂණ යනාදිය විගණනයට ඉදිරිපත් කර නොතිබුණි.

(vii) මණ්ඩලයේ වෙළඳ හා වෙනත් ගෙවිය යුතු ශේෂය තුළ ඇතුළත් සමුච්චිත ශේෂය රු.91,687,834ක් වූ ගෙවිය යුතු බදු වගකීම්වලට (VAT,NBT,ESC) සහ රු.134,966,186ක් වූ ගෙවිය යුතු කාර්ය මණ්ඩල වැටුප් හා වෙනත් ශේෂයට අදාළ සැඟවීම් පරීක්ෂා කිරීම සම්බන්ධයෙන් දේශීය ආදායම් දෙපාර්තමේන්තුවෙන් ලද සහන කාලසීමාවන්, කාලීන ගෙවීම්වලට අදාළ වටුවර්පත්, නොගෙවීමට අදාළ පැහැදිලි කිරීම් හා ලිඛිත ලේඛන සහ කාල විශ්ලේෂණ සහ විස්තරාත්මක ලේඛන විගණනයට ඉදිරිපත් කර නොතිබුණි.

(viii) සමුච්චිත ශේෂය රු.161,060,658ක් වූ පොලී සහිත ණය ගැනීම් සහ මහජන බැංකුව වෙතින් ලබා ගත් ණය මුදලට අදාළ සැඟවීම් පරීක්ෂා කිරීම සම්බන්ධයෙන් ශේෂ සනාථ කිරීමේ ලේඛන, අධ්‍යක්ෂ මණ්ඩල අනුමැතිය, ණය ගිවිසුම්, පොළීය සහ ණය ගෙවීම් විස්තර සහ ශේෂ සනාථන යනාදිය විගණනයට ඉදිරිපත් කර නොතිබුණි.

(ඩ) අඛණ්ඩ පැවැත්ම

අඛණ්ඩව අලාභ ලැබීම මත 2021 දෙසැම්බර් 31 දිනට මණ්ඩලයේ ශුද්ධ වත්කම් හා කාරක ප්‍රාග්ධනය පිළිවෙලින් රු.1,285,528,242ක හා රු.2,148,404,725ක සාන අගයන් ගෙන තිබුණු අතර එදිනට පැහැර හරින ලද ව්‍යවස්ථාපිත ගෙවීම් රු.2,067,043,833ක් වී තිබුණි. තවද සමාලෝචිත වර්ෂයේ අවසන් දිනට පාරිතෝෂික වෙන්කිරීම් ශේෂය රු.927,760,728 ක් වූ අතර සමාලෝචිත වර්ෂය අවසානයට රු.636,200,235ක ගෙවිය යුතු පාරිතෝෂික ශේෂයක් ද පැවතුණි. මෙම බැඳීම් පියවීමට ප්‍රමාණවත් ආයෝජනයන්ද සිදුකර නොතිබුණු අතර පියවිය යුතු බැංකු ණය ශේෂය රු.269,540,047ක් වී තිබුණි. මේ අනුව මණ්ඩලයේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් පවත්නා බව නිරීක්ෂණය විය. එසේම 2021 වර්ෂයේ මූල්‍ය ප්‍රකාශන සඳහා වූ සටහන් අංක 2.4 මගින් අධ්‍යක්ෂ මණ්ඩල තීරණ ප්‍රකාරව මණ්ඩලය ප්‍රතිසංවිධානය කළ යුතු බව හෙළිදරව් කර තිබුණද විගණන දිනය වන 2025 මාර්තු 03 දින දක්වාම එබඳු ප්‍රතිසංවිධානයක් සිදු කර නොතිබුණි.

ඉහත විස්තර කර ඇති පරිදි, මූල්‍ය තත්ත්ව ප්‍රකාශනයේ, විස්තීර්ණ ආදායම් ප්‍රකාශනයේ, හිමිකම් වෙනස්වීමේ ප්‍රකාශනයේ සහ මුදල් ප්‍රවාහ ප්‍රකාශනයේ ඇතුළත් ප්‍රමාණාත්මක අයිතම විකල්ප ක්‍රම මගින් තහවුරු කිරීමට හෝ සත්‍යාපනය කිරීමට මට නොහැකි විය. මේ හේතුවෙන්, මූල්‍ය තත්ත්ව ප්‍රකාශනය, විස්තීර්ණ ආදායම් ප්‍රකාශනය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ මුදල් ප්‍රවාහ ප්‍රකාශනය සැකසෙන වටිනාකම් හෝ අයිතමයන් වල වාර්තාගත හෝ වාර්තා නොකළ වටිනාකම් හෝ ගනුදෙනු සම්බන්ධයෙන් කිසියම් ගැලපීමක් කිරීමට අවශ්‍ය දැයි මට නිශ්චය කිරීමට නොහැකි විය.

1.3 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම්

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ගිණුම්කරණ ප්‍රමිතීන්ට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, මණ්ඩලය අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය මණ්ඩලය ඇවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා මණ්ඩලයේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

මණ්ඩලයේ මූල්‍ය වාර්තාකරණ ක්‍රියාවලිය සම්බන්ධව පරීක්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16 (1) උප වගන්තිය ප්‍රකාරව, මණ්ඩලයේ වාර්ෂික සහ කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන යා යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට අනුකූලව පවත්වනු ලබන විගණනය මත පදනම්ව මණ්ඩලයේ මූල්‍ය ප්‍රකාශන පිළිබඳව විගණකගේ වාර්තාව නිකුත් කිරීම මාගේ වගකීම වේ. කෙසේ වුවද, මතය වියාවනය සඳහා පදනම් කොටසේ විස්තර කර ඇති කරුණු හේතුවෙන් මෙම මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් විගණන මතයක් සඳහා පදනමක් සැපයීමට ප්‍රමාණවත් හා උචිත විගණන සාක්ෂි ලබා ගැනීමට මා හට නොහැකි විය.

2. වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ පහත සඳහන් අවශ්‍යතාවයන් සම්බන්ධයෙන් විශේෂ ප්‍රතිපාදන ඇතුළත් වේ.

2.1.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (අ) වගන්තියේ සඳහන් අවශ්‍යතාවන් අනුව, විගණනය සඳහා අවශ්‍ය යැයි සැලකෙන සියලු තොරතුරු සහ පැහැදිලි කිරීම් මා ලබාගෙන නොමැති අතර නිසි ගිණුම් වාර්තා මණ්ඩලය තබා තිබේද යන්න තීරණය කිරීමට මට නොහැකි විය.

2.1.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මණ්ඩලයේ මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.

2.1.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශයන් ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.

2.2. අනුගමනය කරන ලද ක්‍රියාමාර්ග සහ ලබා ගන්නා ලද සාක්ෂි මත හා ප්‍රමාණාත්මක කරුණුවලට සීමා කිරීම තුළ, පහත සඳහන් ප්‍රකාශන කිරීමට තරම් කිසිවක් මාගේ අවධානයට ලක් නොවීය.

2.2.1 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඇ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මණ්ඩලයේ අධ්‍යක්ෂ මණ්ඩලයේ යම් සාමාජිකයෙකුට මණ්ඩලය සම්බන්ධවී යම් ගිවිසුමක් සම්බන්ධයෙන් සාප්පු හෝ අන්‍යාකාරයකින් සාමාන්‍ය ව්‍යාපාරික තත්වයෙන් බැහැරව සම්බන්ධයක් ඇති බව.

2.2.2 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඊ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව පහත සඳහන් නිරීක්ෂණ හැර යම් අදාල ලිඛිත නීතියකට හෝ මණ්ඩලයේ පාලන මණ්ඩලය විසින් නිකුත් කරන ලද වෙනත් පොදු හෝ විශේෂ විධානවලට අනුකූල නොවන ලෙස ක්‍රියා කර ඇති බව.

- (අ) 1983 අංක 12 දරන පාරිතෝෂික ගෙවීම් පනතේ ii වන කොටසේ 5 (1) උප වගන්තිය සේවකයකු විශ්‍රාම ගිය හෝ මරණයට පත් දින සිට දින 30 ක් ඇතුළත පාරිතෝෂික ගෙවීම් කළ යුතු වුවත්, සමාලෝචිත වර්ෂය අවසානයට රු.636,200,235ක ගෙවිය යුතු පාරිතෝෂික ශේෂයක් සහ රු.182,245,195 ක ගෙවිය යුතු අධිභාර ශේෂයක් ද පැවතුණි.
- (ආ) 1998 අංක 15 දරන සංශෝධිත සේවක අර්ථසාධක අරමුදල් පනතේ 15 වගන්තිය ගෙවිය යුතු අර්ථසාධක ලෙස රු.995,794,224ක් ද වතු කාර්ය මණ්ඩල අර්ථසාධක සංගමයට (ESPS) සහ ලංකා වැවිලිකරුවන්ගේ අර්ථසාධක සංගමයට (CPPS) රු.129,774,730 ක හිඟ ශේෂයක්ද පැවතුණු අතර සමාලෝචිත වර්ෂය අවසාන වන විට මූල්‍ය ප්‍රකාශන අනුව ඉහත අරමුදල් සඳහා රු.39,824,048ක ගෙවිය යුතු අධිභාර ද ගෙවා නොතිබුණි.
- (ඇ) 1980 අංක 46 දරන සේවා නියුක්තිකයන්ගේ භාර අරමුදල් පනතේ 16 (1) වන උප වගන්තිය 2011 වර්ෂයේ සිට සේවා නියුක්තිකයන්ගේ භාර අරමුදලට ගෙවිය යුතු රු.82,369,546ක දායක මුදල් ගෙවා නොතිබුණු අතර සමාලෝචිත වර්ෂය අවසාන වන විට මූල්‍ය ප්‍රකාශන අනුව භාරකාර අරමුදලට රු.835,855ක ගෙවිය යුතු අධිභාර ශේෂයක්ද විය.
- (ඈ) 2017 අංක 24 දරන දේශීය ආදායම් බදු පනතේ 93 වන වගන්තිය 2021/2022 තක්සේරු වර්ෂයට අදාළ ආදායම් බදු වාර්තාව 2024 පෙබරවාරි 11 දින ඉදිරිපත් කර තිබුණි.

2.2.3 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (උ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මණ්ඩලයේ බලතල , කර්තව්‍ය සහ කාර්යයන්ට අනුකූල නොවන ලෙස කටයුතු කර ඇති බව.

2.2.4 2018 අංක 19 දරන ජාතික විගණන පනතේ 12 (ඌ) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මණ්ඩලයේ සම්පත් සකසුරුවම් ලෙස, කාර්යක්ෂම ලෙස සහ ඵලදායී ලෙස කාලසීමාවන් තුළ අදාළ නීතිරීති වලට අනුකූලව ප්‍රසම්පාදනය කර භාවිතා කර නොමැති බව.

2.3 වෙනත් කරුණු

- (අ). 1972 අංක 01 දරන ඉඩම් ප්‍රතිසංස්කරණ නීතිය යටතේ රත්නපුර රාජසගල වත්තේ ඉඩම් අක්කර 1824 රැඩ් 01 පර්චස් 36න් අක්කර 50ට වැඩි ප්‍රකාශකයින් 20 දෙනෙකු වෙනුවෙන් අක්කර 1,270 රැඩ් 02 පර්චස් 30ක් 1996 දෙසැම්බර් 05 දිනැති ලිපිය පරිදි කොමිෂන් සභාව පවරා ගෙන තිබුණි. ඉඩම් ප්‍රතිසංස්කරණ නීතිය යටතේ ප්‍රකාශකයින් නොවන අක්කර 50ට අඩු ඉඩම් හිමි පුද්ගලයින් 24 දෙනෙකු සඳහා අක්කර 462 රැඩ් 02 පර්චස් 14ක් අයත්ව තිබුණු අතර ව්‍යවස්ථාපිත නිශ්චය යටතේ පුද්ගලයින් දෙදෙනෙකුට අක්කර 91 පර්චස් 32ක් නොබෙදූ ඉඩම් වශයෙන් වෙන් කර තිබුණි.

මෙසේ පවරා ගනු ලැබූ ඉඩම් වෙනුවෙන් විකල්ප ඉඩම් නොලැබීම නිසා ඉඩම් ලබාදෙන මෙන් ඉල්ලා පුද්ගලයින් 46 දෙනෙකු විසින් 1999 මාර්තු 04 දින වැවිලි කර්මාන්ත ඇමතිතුමා ඇතුළු 06 දෙනෙකුට ඵරෙහිව නඩු අංක 1041/98 මගින් නඩු පවරා තිබුණි.

උක්ත නඩුව සමථයකට පත් කර නඩුවේ පාර්ශවකරුවන්ට විකල්ප ඉඩම් ලබා දීම පිළිබඳ තීන්දුවක් ලබා දීම සම්බන්ධ නඩු වාර්තාවද විගණනයට ඉදිරිපත් කර නොතිබුණි.

1982 මාර්තු 12 දිනැති අංක 183/10 දරන අති විශේෂ ගැසට් පත්‍රය මගින් ජනතා වතු සංවර්ධන මණ්ඩලයට කෘෂිකාර්මික කටයුතු කළමනාකරණය සඳහා පැවරී තිබූ හත්තන වතුයායෙන් අක්කර 45 රුඩ් 1 පර්චස් 16ක් ඔප්පු දෙකක් මගින් 2003 හා 2004 වර්ෂවල හිටපු අමාත්‍යවරයාගේ බිරිඳගේ සහ ඇයගේ සහෝදරයාට ලබාදී තිබුණු අතර ඒ සම්බන්ධයෙන් පරීක්ෂා කිරීමේදී පහත කරුණු නිරීක්ෂණය විය.


- පාර්ශවයන් 46 දෙනෙකු අතරින් ප්‍රකාශකයින් නොවන පාර්ශවකරුවන් 24 දෙනෙකු වෙත රාජ්‍ය වැවිලි සංස්ථාවට අයත් භාගල වතුයායෙන් හෙක්ටයාර් 206ක් ලබා දීමටත්, ප්‍රකාශකයින් නොවන හිටපු අමාත්‍යවරයාගේ බිරිඳගේ ඉල්ලීම හා මණ්ඩලයේ එකඟතාවය මත ඇමති බිරිඳට හා ඇයගේ සහෝදරයාට හත්තන වතුයායෙන් අක්කර 45 රුඩ් 1 පර්චස් 16ක් ලබා දීමටත් රාජ්‍ය වැවිලි සංස්ථාවේ අධ්‍යක්ෂ මණ්ඩල පත්‍රිකා අංක 07/SLSPC/October/2003 ට අදාළ අධ්‍යක්ෂ මණ්ඩල අනුමැතිය ලැබී තිබුණි. (අධ්‍යක්ෂ මණ්ඩල පත්‍රිකාවක් විගණනයට ඉදිරිපත් නොවීය.)
- 2003 නොවැම්බර් 06 දිනැති අමාත්‍යාංශ ලේකම් විසින් නීතිපතිවරයා වෙත යොමු කරන ලද ලිපිය ප්‍රකාරව ජනතා වතු සංවර්ධන මණ්ඩලයට අයත් හත්තන වතුයායෙන් විකල්ප ඉඩම් ලබාදීමට මණ්ඩලයේ එකඟතාවයකට එළඹ තිබුණි.
- පසුව එම දෙදෙනාට පැවරුම් ඔප්පු දෙකක් මගින් 2003 නොවැම්බර් 13 හා 2004 ජනවාරි 19 (ඔප්පු අංක 96 හා ඔප්පු අංක 3775) යන දිනයන්හිදී මණ්ඩලයේ හිටපු සභාපතිවරයෙකු හා අධ්‍යක්ෂ මණ්ඩල සාමාජිකයෙකු විසින් අයිතිය පවරාදී තිබුණි.
- අංක 1042/98 දරන නඩුවට අදාළ පාර්ශවකරුවන් 46 දෙනෙකු නඩු පවරා තිබුණද 1982 පෙබරවාරි 27 දිනැති අංක 181/12 දරන අති විශේෂ ගැසට් නිවේදනය මගින් රාජ්‍ය වැවිලි සංස්ථාවට පැවරී තිබුණු භාගල වතුයායෙන් විකල්ප ඉඩම් ලබාදීම වෙනුවට ජනතා වතු සංවර්ධන මණ්ඩලයට අයත් හත්තන වතුයායෙන් ඉහත නඩුවේ පාර්ශවකරුවන් දෙදෙනෙකුට පමණක් ඉඩම් ලබාදීමට මණ්ඩලය කටයුතු කර තිබුණි. තවද, ඉහත නඩුවේ ඉතිරි පාර්ශවයන් 44 දෙනෙකු වෙත මේ දක්වා ඉඩම් බැහැර කිරීමක් සිදු කළ බවට තහවුරුවක් නොතිබුණි.
- රාජ්‍යභාගල වතුයායෙන් හිමි ඉඩම් අක්කර ප්‍රමාණයට විකල්ප ඉඩම් වශයෙන් ඉහත පාර්ශවයන්ට වැඩි වටිනාකමක් තිබූ මහනුවර නගරයට ආසන්නයේ පිහිටි හත්තන වතුයායෙන් වටිනාකම තක්සේරුකිරීමක් නොමැතිවද මෙම ඉඩම් බැහැර කර තිබුණි.
- වැවිලි කර්මාන්ත අමාත්‍යාංශයේ ලේකම්ගේ 2006 ජූලි 26 දිනැති අංක එම්පීඅයි/6/1/1/1/3 දරන සංස්ථාවේ සභාපති වෙත යවන ලිපිය ප්‍රකාරව විකල්ප ඉඩම් වශයෙන් භාගල වතුයායෙන් හෙක්ටයාර් 206ක් හා හත්තන වතුයායෙන් අක්කර 45 රුඩ් 1 පර්චස් 16ක් නිදහස් කිරීමට 2003 වර්ෂයේ ඔක්තෝබර් මස වැවිලි සංස්ථාවේ අධ්‍යක්ෂ මණ්ඩලය එකඟ වී තිබූ බව දන්වා තිබුණි.
- මෙම පාර්ශවයන් විසින් හත්තන වතුයායෙන් ලබා ගෙන තිබුණු ඉඩම් අක්කර ප්‍රමාණයෙන් හුවමාරු ඔප්පු අංක 145 මගින් අක්කර 2 රුඩ් 01 පර්චස් 35ක් සහ ඔප්පු අංක 146 මගින් අක්කර 01 රුඩ් 00 පර්චස් 5ක් බැගින් අක්කර 03 රුඩ් 02 ක් බාහිර පාර්ශවය වෙත 2011 මාර්තු 31 දින විකුණා තිබුණු බවද නිරීක්ෂණය විය.

- (ආ) මණ්ඩලය විසින් ක්‍රියාත්මක කර තිබුණු කෙටි ගෙන යන වැඩවල ඇතුළත් කොම්පෝස්ට් ඇතුළු සුළු අපනයන හෝග ව්‍යාපෘතීන් වෙනුවෙන් සමාලෝචිත වර්ෂය අවසානය වනවිට රු.27,814,517ක පිරිවැයක් දරා තිබුණද වර්තමානය වන විට ව්‍යාපෘතීන් ක්‍රියාත්මක තත්ත්වයේ නොතිබුණු අතර ඒ වෙනුවෙන් දරන ලද වියදම් අනාර්ථික වියදම් බවට පත්වී තිබුණි.
- (ඇ) ඉඩම් සහ ගොඩනැගිලි බදු දීම සහ තේ දළ විකිණීමට අදාළව සමාලෝචිත වර්ෂය අවසානයට අයවිය යුතු රු.318,410,551ක ශේෂය තුළ වසර 3ට වැඩි රු.121,148,546ක ශේෂයන් පවතින අතර රු.ම.2කට වඩා වැඩි වසර 6 ඉක්ම වූ රු.39,432,101ක් වූ ශේෂයක්ද අයකර ගෙන නොතිබුණි.
- (ඈ) මණ්ඩලයේ හා වතුයායන් වල ආදායමෙන් සියයට 0.25 ක් බැර කර විධිමත් අනුමැතියකින් තොරව "සහායක සුභසාධක අරමුදල" නමින් අරමුදලක් 2020 වර්ෂයේදී පිහිටුවා තිබුණි. මෙම අරමුදලට සමාලෝචිත වර්ෂයේ තේ සහ රබර් ආදායමෙන් රු.1,993,624ක්ද, ජන තේ අංශයේ ආදායමෙන් රු.924,040ක්ද වශයෙන් රු.2,917,664ක් බැර කර තිබූ අතර මෙම අරමුදලින් සේවක ඇහසිම් සහ විවිධ පරිත්‍යාග සඳහා රු.4,683,175ක් සමාලෝචිත වර්ෂයේදී වැයකර තිබුණු අතර සමාලෝචිත වර්ෂය අවසානයට රු.600,161ක ශේෂයක් ඉතිරිව තිබුණි.
- (ඉ) මණ්ඩලයේ මූල්‍ය ප්‍රකාශන අනුව වතුයායන් විසින් උපයන ලද වෙනත් ආදායම් හැර ප්‍රධාන ආදායම් මූලාශ්‍ර වන තේ දළ විකුණුම් ආදායම, නිෂ්පාදිත තේ විකුණුම් ආදායම, වතුයාය තුළ තේ විකුණුම් ආදායම සහ රබර් කිරි විකුණීමෙන් උපයන ලද වාර්ෂික ආදායම සහ පාරිභෝජ්‍ය අංශයේ තේ විකුණුම් යන ආදායම්හි එකතුව රු.1,204,225,143 ක් වූ අතර මූල්‍ය ප්‍රකාශන අනුව විකුණුම් පිරිවැය රු.1,740,151,580 ක් වී තිබුණි. ඒ අනුව මණ්ඩලයට එහි ප්‍රධාන වියදම් ඉක්මවා ආදායම් උපයා ගැනීමට නොහැකිවී තිබුණි.
- (ඊ) මණ්ඩලයේ වතුයායන්ට අදාළ රු.42,528,311ක වෙළඳ ණයගැති ශේෂය තුළ වතුයායන් 05කට අදාළව 2004 වර්ෂයේ සිට තේ දළ විකුණුම් වලට අදාළ රු. 2,641,925ක ණයගැති ශේෂයක් සහ වසර 5කට වැඩි රු.35,259,358ක් වූ ණයගැති ශේෂයන් ද පාරිභෝගික අංශයේ වසර 03 ඉක්මවූ රු.12,639,676ක ණය ශේෂයක් පැවතියද එම ශේෂයන් සමාලෝචිත වර්ෂය අවසාන වන විටත් අයකර ගෙන නොතිබුණි.
- (උ) නාගස්තැන්න සහ කන්දල්ඔය වතුයායන් වල පිළිවෙලින් රු.1,531,160 හා රු.1,256,046 ක මුදල් සොරා ගැනීම් සිදු වී වසර 10ක් පමණ ගතවී තිබුණද, සමාලෝචිත වර්ෂය අවසන් වන වන විටත් වගකිවයුතු නිලධාරීන්ගෙන් අලාභයන් අයකර ගැනීමට කටයුතු කර නොතිබුණි.
- (ඌ) වතුයායන්ගේ ණයහිමි කාල විශ්ලේෂණයට අනුව රු.129,845,276ක් වූ ණයහිමි ශේෂයෙහි, වතුයායන් 18ක වසර 05 ඉක්ම වූ රු.94,601,161ක ණයහිමි ශේෂයක් ද, වතුයායන් 10ක වසර 4-5ක් අතර රු.4,183,637ක් වූ ණයහිමි ශේෂයක් විය. තවද ප්‍රධාන කාර්යාලයට අයත් රු.143,290,771ක වෙළඳ ණයහිමි වටිනාකම තුළ වසර 6කට වැඩි රු.83,500,633ක සහ වසර 3-6 අතර රු.13,658,407ක ණයහිමි ශේෂයක් ද විය.
- (එ) වොක්ෂෝල් විදියේ පිහිටි මණ්ඩලය සතු ගබඩා 2ක් තරඟකාරී මිල ගණන් කැඳවීමකින් තොරව 2005 වර්ෂයේදී වසර 30කට රු.105,000ක මාසික බදු කුලියකට පෞද්ගලික සමාගමක් වෙත බදු දී එම බදු ගිවිසුම අවසන් වීමට පෙර නැවත එම බදුකරු සමඟ 2011 වර්ෂයේදී රු.105,000ක

මාසික බදු කුළී වටිනාකමකට වසර 30කට බදු ගිවිසුමකට එළඹී තිබුණි. පළමු බදු ගිවිසුම කොන්දේසි ප්‍රකාරව, මාසික තක්සේරු වටිනාකමේ වැඩිවීම රු.95,000 බැගින් මාසික වාරික 49 ක් වෙනුවෙන් රු.4,655,000 ක් හා රු.175,000 බැගින් මාසික වාරික 14 ක් වෙනුවෙන් රු.2,450,000 වශයෙන් රු.7,105,000 ක් 2005 දෙසැම්බර් සිට 2011 පෙබරවාරි දක්වා තක්සේරු වාර්තා පදනම් කරගෙන බදු අය කර ගත යුතු වුවත් ඒ අනුව කටයුතු කර නොතිබුණි.

තවද 2011 මාර්තු මාසයේදී ඇතිකරගෙන තිබූ දෙවන බදු ගිවිසුමෙහි තක්සේරු වාර්තා පදනම්ව බදු අය කළ යුතු බවට ගිවිසුමේ වගන්ති ඉවත් කර ගිවිසුම අත්සන් කිරීමට කටයුතු කිරීම නිසා 2020 වර්ෂයේදී ලබා ගත් තක්සේරු වාර්තාවට අනුව මාසික තක්සේරු වටිනාකම රු.224,000ක් වූයෙන් වටිනාකම වැඩිවීම රු.119,000 බැගින් මාසික වාරික 58 ක් වෙනුවෙන් රු.6,902,000 ක් සහ රු.353,000 බැගින් මාසික වාරික 36 ක් වෙනුවෙන් රු.12,708,000 වශයෙන් හා රු.438,000 බැගින් මාසික වාරික 36 ක් වෙනුවෙන් රු.15,768,000 ක් වශයෙන් රු.35,378,000 ක් 2011 මාර්තු සිට 2021 දෙසැම්බර් දක්වා තක්සේරු වාර්තාවට අනුව අයවිය යුතු බදු ආදායමක් මණ්ඩලයට අහිමිවී තිබුණි.

- (ඒ) අධ්‍යක්ෂ මණ්ඩලයේ අනුමැතියෙන් තොරව ප්‍රධාන කාර්යාලයේ සහ වතුයායන් වල ගිණුම්මය ක්‍රියාකාරකම් 7ක් ඉටුකර ගැනීමට අදාළ මෘදුකාංග පද්ධතියක් සඳහා පෞද්ගලික සමාගමකට 2021 වර්ෂයේ සිට 2025 අප්‍රේල් 30 දක්වා මෘදුකාංග පිහිටුවීමේ සහ මාසික ගෙවීම් වෙනුවෙන් රු.13,989,750 ක් ගිවිසුම් ප්‍රකාරව ගෙවා තිබුණද, මෘදුකාංග පද්ධතිය මඟින් ඒකාබද්ධ මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම, තොග පාලනය, ආදායම් හා වියදම් පාලනය යනාදී අරමුණු නිසි පරිදි ඉටු කර නොතිබුණි.
- (ඔ) කෘෂිකාර්මික නිරසාර සංවර්ධන අරමුණු ඉටුකර ගැනීම සඳහා 2007 නොවැම්බර් මස සිට මණ්ඩලය සහ පෞද්ගලික සමාගමක් සමග නාගස්තැන්න වතු යාය බදු දීම සඳහා අවබෝධතා ගිවිසුමක් අත්සන් කර තිබුණද, ගිවිසුම් ගත වී වසරක් ගතවීමට පෙර වතු යායේ ගස් 120ක් අනවසරෙන් කපා ඉවත් කිරීම හේතුවෙන් එය නැවත මණ්ඩලයට පවරාගෙන තිබුණු අතර එම ගස්වල අලාභ අයකර ගැනීමට 2008 මැයි මාසයේ පොළීස් අපරාධ දෙපාර්තමේන්තුවේ නඩුවක් පවරා තිබුණි. මණ්ඩලයේ වැවිලි කළමණාකරු විසින් 2008 වර්ෂයේදී ලබා දුන් ප්‍රකාශයට අනුව රු.11,200,000ක අලාභයක් මණ්ඩලයට සිදුවී ඇති බව දන්වා තිබුණද එම අලාභය තක්සේරු කර අයකර ගැනීමට මණ්ඩලය කටයුතු කර නොතිබුණු අතර නඩු කටයුත්තද දෙපාර්තමේන්තුවේ එකඟතාවයෙන් අවසන් කර තිබුණි.


 පී.එච්.පී. ධර්මපායා
 විගණකාධිපති (වැ.බ)

JANATHA ESTATES DEVELOPMENT BOARD



FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

JANATHA ESTATES DEVELOPMENT BOARD

NO 55/75

VAUXHALL LANE

COLOMBO 2

JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED DECEMBER 31, 2021

	Note	31/12/2021 Rs.	31/12/2020 Rs.
Revenue	5	1,204,225,143.19	1,017,246,78
Cost of Sales	6	(1,740,151,579.91)	(1,262,225,38
Gross profit		(535,926,436.72)	(244,978,60
Other Income	7	308,992,292.45	112,683,37
		(226,934,144.27)	(132,295,23
Distribution Cost	8	5,961,421.55	6,254,90
Administrative Expenses	9	54,998,150.45	41,131,33
Staff Cost	10	124,521,085.43	119,453,14
Other Estate Expenses	11	22,948,514.87	23,370,20
		208,429,172.30	190,209,57
Operational Profit Before Finance Cost		(435,363,316.57)	(322,504,81
Finance Cost	12	24,035,708.63	25,887,80
Profit Before Tax		(459,399,025.20)	(348,392,61
Income Tax			
Profit for the Year		(459,399,025.20)	(348,392,61
Total Comprehensive Income For the year		(459,399,025.20)	(348,392,61


S.D. Nayana Ranasinghe
Manager Finance

The Board of Directors is responsible for the presentation of these Financial statement. Approved and signed for and on behalf of the Board of Directors of Janatha Estates Development Board.


Chairman

Janatha Estates Development Board


Director

Janatha Estates Development Board

Jayantha Tilakarathne
 LLB. LL.M. MPM(HR)
 Attorney-at-Law
 Chairman
Janatha Estate Development Board

Dr. H.A.N.S. Kumara
 Director
 Department of Public Enterprises
 General Treasury
 Colombo 01.



JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER , 2021

	Note	31/12/2021 Rs.	31/12/2020 Rs.
Assets			
<u>Non Current Assets</u>			
Property Plant and Equipment	13	1,504,045,510	1,482,442,177
Intangible Assets	14	290,908	406,993
Biological Assets	15	523,561,406	448,129,118
Lease Assets	15.1	32,168,955	32,168,955
Long - Term Investments	15.2	110,479	110,479
		2,060,177,258	1,963,257,721
<u>Current Asset</u>			
Inventories	16	86,014,389	88,606,850
Trade & Other Receivable	17	791,233,878	831,765,373
Cash & Cash Equivalents	18	125,779,920	28,597,537
		1,003,028,187	948,969,760
Total Assets		3,063,205,445	2,912,227,482
<u>Equity & Liabilities</u>			
<u>Equity</u>			
Stated capital	19	3,670,000,000	3,670,000,000
Accumulated Loss	19.1	(8,163,191,310)	(7,733,921,297)
		(4,493,191,309)	(4,063,921,297)
<u>Reserves</u>			
Capital Reserves	20	2,897,310,874	2,835,137,216
General Reserves / Govern. Grants	21	310,352,193	303,951,546
		3,207,663,067	3,139,088,762
<u>Non Current Liabilities</u>			
Retirement Benefit Obligation	22	927,760,728	722,014,161
Bank Loan	23	269,540,047	161,593,864
		1,197,300,775	883,608,025
<u>Current Liabilities</u>			
Gratuity Payables - Ex. Employees	24	818,445,431	740,824,144
Interest Bearing Borrowings	25	253,517,729	255,937,929
Lease Creditors	26	4,601,505	(851,220)
Brokers Advance	27	4,865,515	2,169,136
Trade & Other Payables	28	638,683,838	666,933,007
EPF/ ESPS/ CPPS	29	1,165,393,001	988,395,820
ETF & Other Payables	30	83,205,401	64,245,286
Deposits / Advance for property Lease	31	182,716,328	195,040,454
Bank Over Draft	32	4,163	40,757,436
		3,151,432,912	2,953,451,992
Total Equity & Liabilities		3,063,205,445	2,912,227,482



JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF CASH FLOW FOR THE TEAR ENDED DECEMBER 31, 2021

	31/12/2021 Rs.	31/12/2020 Rs.
Profit Before Taxation	(459,399,025)	(348,392,616)
Add - Previous year Adjustment		(27,155,018)
Adjustment		
Provision for Gratuity	284,320,590	48,830,018
Depreciation Property Plant and Equipment	8,145,470	7,558,173
Depreciation Bearer Plants	21,486,076	25,929,375
Finance cost	24,035,709	25,887,804
Interest Income	(7,471)	(445,386)
Amortisation Depreciation Cost	222,415	471,806
Gain from disposal of Motor Vehicles	-	-
	338,202,789	108,231,790
Operating Cash Flows Before Changes in Working Capital	(121,196,236)	(267,315,844)
Changes in working Capital		
(Increase)/Decrease Inventory	2,592,462	(14,228,905)
(Increase)/Decrease Trade & Other Receivable	40,531,495	(87,178,149)
Increase/(Decrease) Trade & Other Payable	(28,249,170)	100,541,670
Increase/Decrease Deposit & Advance	(12,324,126)	(6,930,789)
Increase/(Decrease) EPF/ ESPS/ CPPS	176,997,182	187,104,437
Increase/(Decrease) ETF & Other Payables	18,960,115	24,775,281
Increase/(Decrease) Broker Advance	2,696,379	(23,662,690)
Increase/(Decrease) Gratuity Payables - Ex. Employees	77,621,287	68,095,527
	278,825,624	248,516,384
Cash Used in/generated From Operating Activities	(17,014,873.40)	(6,300,173)
Gratuity Paid	(17,014,873.40)	(6,300,173)
Income Tax Payment	-	-
	(17,014,873)	(6,300,173)
Cash generated From Operating Activities	140,614,514	(25,099,633)
Cash Flows From Investing Activities		
Long - Term Investments	-	4,770,299
Acquisition of Biological assets	(92,914,775)	(36,271,572)
Interest Income	7,471	-
Acquisition of Intangible assets	(346,544)	(170,500)
Purchased form Fixed Assets	(52,494,074)	(24,503,590)
	(145,747,922)	(56,175,363)
Cash generated From Investment Activities	(145,747,922)	(56,175,363)
Cash Flows from Financing Activities		
Re Payment of Loan	(92,053,817)	(1,376,462)
Re Payment of Over Draft	(40,753,272.57)	(40,094,401)
Interest Bearing Borrowings	(2,420,200)	-
Lease creditors	3,750,285	(2,326,699)
Finance Cost	(24,035,709)	(22,308,004)
Treasury Grants	30,000,000	-
Subsidies Grants	6,400,648	-
Capital Reserves	62,173,658	56,218,040
Interest Income	7,471	445,386
Loan	200,000,000	140,000,000
	143,069,064	130,557,860
Cash Used in Financing Activities	143,069,064	130,557,860
Net Increase in Cash & Cash Equivalents	137,935,655	49,282,863
Cash & Cash equivalent at the Beginning of the year	(12,159,898)	(61,442,762)
	125,775,757	(12,159,899)
Cash & Cash Equivalent at the end of the Year	125,775,757	(12,159,899)
Analysis of the Cash & Cash Equivalent at the end of the Year		
Cash & Cash Equivalents in Favourable	125,779,920	28,597,537
Bank Overdraft	(4,163)	(40,757,436)
	125,775,757	(12,159,899)



JANATHA ESTATES DEVELOPMENT BOARD
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED DECEMBER 31, 2021

Note. 19.1

	Stated Capital	Capital Reserves	General Reserves/ Govn. Grant	Plantation Project Grants	Accumulated Loss	Total Rs.
Balance as at 01/01/2020	3,670,000,000	2,777,270,629	3,234,912,628	16,028,738	(10,305,232,163)	(607,020,169)
Adjustment - manual in 2018 & 2019			(2,946,989,820)		(131,320)	(2,947,121,140)
Prior Year Adjustment					2,919,834,802	2,919,834,802
Land Sales		57,866,587				57,866,587
Grants Received						-
Grants Received						-
Kumarawatte Subsidy						-
Total Comprehensive Income For Year					(348,392,616)	(348,392,616)
Balance as at 31.12.2020	3,670,000,000	2,835,137,216	287,922,808	16,028,738	(7,733,921,297)	(924,832,536)
Balance as at 01/01/2021	3,670,000,000	2,835,137,216	287,922,808	16,028,738	(7,733,921,297)	(924,832,536)
Prior Year Adjustment					30,129,013	30,129,013
Land Sales		62,173,658				62,173,658
Grants Received						-
New Plantation Subsidy Re			6,400,648			6,400,648
Kumarawatte Subsidy						-
Total Comprehensive Income For Year					(459,399,025)	(459,399,025)
Balance as at 31/12/2021	3,670,000,000	2,897,310,874	294,323,455	16,028,738	(8,163,191,310)	(1,285,528,242)



JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. CORPORATE INFORMATION

1.1 Reporting Entity

Janatha Estates Development Board has been established by virtue of a Gazette Notification No: 199/1M dated 06th February 1976 under the State Agricultural Corporation Act.No:11 of 1972. The registered office and the principal place of business are located at No: 55/75, Vauxhall Lane, Colombo-02.

1.2 Principal activities and nature of operations.

There were no significant changes in the nature of principal activities of the board during the financial year under review. The principal activities of the Board were the cultivation, manufacture and sale of Tea and Rubber. JEDB is conducted local Tea sales centre (Jana Tea / Consumer service) other than tea sales through brokers (Value added product)

2. BASIS OF PREPARATION

2.1 Statement of Compliance

The Financial Statements of the Board comprise the Statement of Profit or Loss and Other Comprehensive Income, Statement of Financial Position, Statement of Changes in equity and Statement of Cash Flows, together with the Accounting Policies and Notes to the Financial Statements

The Financial Statements have been prepared in accordance with the Sri Lanka Accounting Standards (SLFRS & LKAS) promulgated by the Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka) and with the requirement Sri Lanka Accounting & Auditing standard Act. No: 19 of 1995.

2.2 Basis of measurement

The financial statements have been prepared in accordance with the historical cost convention basis. Appropriate, specific policies are explained in the succeeding notes.

Adjustment have been made for inflationary factors in the financial statements and these financial statements are presented in Sri Lankan Rupees.

2.3 Use of Estimates and Judgments

The preparation of Financial Statements in conformity with Sri Lanka Accounting Standards (SLFRSs / LKASs) requires the management to make judgments, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which



form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from the other sources.

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

2.4 Going concern

The Board of directors has made an assessment that the board should be restructured under public private and employee partnership (PP&E) concept for going concern of the organization. A restructuring program is being applied at present with an intention of investing unutilized & under-utilized assets and properties in the Joint Ventures with private investors. Long outstanding including EPF & ETF will be settled by the income generated out of the income expected to generate from new investments. Financial statements have been prepared on going concern basis and they do not entrained either liquidate or cease any business activities till the restructuring program is executed.

2.5 Comparative Information

The accounting policies have been consistently applied by the board with those used in the previous year. These figures and phrases have been rearranged wherever necessary to confirm to the current year's presentation.

2.6 Events occurring after the Reporting Date

Events after the reporting period are those events favorable and unfavorable that occurs between the end of the reporting period and the date when the financial statements are authorized for issue. The materiality of the events occurring after the reporting period are considered and appropriate adjustments to or disclosures are made in the Financial Statements, where necessary.

3 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these Financial Statements.

3.1 Borrowing Costs

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets which are assets that necessary take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets is substantially ready for their intended use or sale.

Capitalization of borrowing costs commences when it incurs expenditure for the asset, it incurs borrowing costs and it undertakes activities that are necessary to prepare the asset for their intended use or sell. It ceases capitalization when substantially all the activities necessary to prepare the qualifying asset for its intended use are completed. Capitalization of borrowing costs shall be

suspended, if it suspends active development of a qualifying asset.



Board borrows funds generally and uses them for qualifying asset such as immature plantations of tea, rubber and oil palm. The Board determines the amount of borrowing costs eligible for capitalization by applying a capitalization rate to the expenditure on the above biological assets. For this purpose Board uses weighted average of the borrowing costs applicable to the general borrowings. All other borrowing costs are recognized in the Statement of Profit or Loss in the period in which they are incurred. Investment income earned on the temporary investment of specific borrowings, pending their expenditure on qualifying assets is deducted from the borrowing cost eligible for capitalization.

3.2 Assets and Bases of their valuation

Assets classified as current assets in the Financial Position are cash and bank balances and those, which are expected to be realized in cash during the normal operating cycle, or within one year from the Reporting date, whichever is shorter. Assets other than current assets are those, which the Board intends to hold beyond the one year period calculated from the reporting date.

Non- Current assets have not been revalued for a long period and therefore present value of the will be differing from the figure mentioned in the financial statements.

3.2.1. Property Plant and Equipments

Recognition and measurement of the property plant and equipment are recorded at

cost/valuation less accumulated depreciation and impairment losses. The cost of property, plant & equipment is the cost of purchase or construction together with any expenses incurred in bringing the assets to its working condition for its intended use.

Purchased software that is integrated to the functionality of the related equipment is capitalized as part of equipment. When parts of an item of property, plant and equipment have different useful lives, they are accounted for separate items (major component) of property, plant and equipment.

3.2.2 Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Board and its cost can be measured reliably. The carrying amount of the replaced part is derecognized the costs of the day to day servicing of property, plant & equipment are recognized in profit or loss as incurred.

3.2.3 Depreciation / Amortization

Depreciation is recognized in profit or loss on the straight-line basis over the estimated useful lives of each part of item of Property, Plant, Equipment Biological Assists and software. Depreciation of an asset begins when it is available for use whereas depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale (or included in a disposal Board that is classified as held for sale) and the date that the asset is derecognized.

Depreciation is not charged on Freehold Land.

The assets are depreciated over their useful lifetime of the assets at the rate given below.

Item	Estates	Head Office
Buildings	5%	5%
Plant and Machinery (Old)	33.33%	12.5%
Plant and Machinery (New)	20%	20%



Lines & Latrines	5%	5%
Motor vehicles	25%	
Furniture ,fittings & Equip.	12.5%	
Mature Plantation - Tea	5%	
Mature Plantation - Rubber	5%	
Mature Plantation - Cinnamon	5%	
Mature Plantation - Coca	5%	
Mature Plantation - Mango	5%	
Mature Plantation - Pepper	5%	
Mature Plantation - Cardamom	5%	
Road & Bridges	5%	
Hydro Power Plant	5%	
Computers & Printers New)	20%	
Computers & Printers	12.5%	

Fully depreciated assets

Although the fully depreciated assets of the head office and estates should be revised according to Sri Lanka Accounting Standard no.08 and get the correct carrying value, it has not been done due to the lack of sufficient working capital to pay a large valuation fee.

3.2.4 Computer Software

All computer software costs incurred, which are not internally related to associate hardware, which can be clearly identified, reliably measured and its probable that they will lead to future economic benefits, are included in the Statement of Financial Position under the category of intangible assets.

3.2.5. Permanent Land Development Costs

Permanent land development costs are those costs incurred to make major changes to land contours to build new access roads and other major infrastructure development. Cost incurred for this type projects is capitalized and depreciated according to depreciation policy of the board (Road, Bridges, Fence etc.)

3.2.6. Investment Properties - (Rented Land & Buildings)

Investment property is property held either to earn rental Income or for capital appreciation or for both, but not for sale in the ordinary course of business, use in the production or supply of goods or services or for administrative purposes. Investment property is measured at cost on initial recognition and subsequently at fair value with any change therein recognized in profit or loss.

Any gain or loss on disposal of investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognized in profit or loss. When investment property that was previously classified as property, plant and equipment is sold, any related amount included in the revaluation reserve is transferred to retained earnings.

3.2.7. Limited Life Land Development Costs

Immature and Mature Plantations

The costs directly attributable to re-planting and new planting are classified as immature plantations up to the time of harvesting the crop. Since the market determined prices or values are not available and for which alternative estimates of fair value are determined to be clearly unreliable, the Board measures immature and mature plantations of bearer biological assets such as tea, rubber, oil



palm etc. At its cost less any accumulated depreciation and any accumulated impairment losses on initial recognition in line with the ruling given by the Institute of Chartered Accountants of Sri Lanka to measure bearer biological assets under I.KAS 16, Property, and Plant & Equipment.

Nurseries are carried at cost as the fair value cannot be easily determined. The costs consist of direct materials, direct labor and appropriate proportion of other directly attributable overheads. Once the fair value of such a biological asset becomes reliably measurable, the Board measures it at its fair value less cost to sell.

All expenses incurred in land preparation, planting and development of crops up to maturity or up to the harvesting of the crop are capitalized as biological assets. All expenses subsequent to maturity are recognized directly in Statement of Profit or Loss. General charges incurred on the re-plantation and new plantations are apportioned based on the labor days spent on respective re-planting and new planting and capitalized on immature areas. The remaining portion of the general charges is expensed in the accounting period in which it is incurred.

Items	Immature period-(Year)	Harvesting starts-(Year)
Tea	1 to 4	5
Rubber	1 to 6	7
Cinnamon	1 to 2.5 or 3	2.5 or 3
Cardamom	1-3	3-5
Cocoa	1-3	3-5
Pepper	1-2.5 or 3	2.5 or 3
Mango	1-5	5
Areca nut	1-3	3-5
Ginger	Annual Crop (3M)	08 Months
Nut meg	1-5	5

3.2.8 Infilling cost

The land development costs incurred in the form of infilling have been capitalized to the relevant mature field, only where that increases the expected future benefits from that field, beyond its pre infilling performance assessment. Infilling cost so capitalized are depreciated over the newly assets remaining useful economic life of the relevant mature plantation, or the expected lease period whichever is lower.

Infilling cost that are not capitalized have been charged to the income statement in the year in which they are incurred.

Timber plantation

Timber plantation is measured at fair value on initial recognition and at the end of each reporting period at fair value less cost to sell which includes all the cost that would be necessary to sell the assets including transportation costs.

Gain or loss arising on initial recognition of timber plantations at fair value less costs to sell and from the change in fair values less costs of plantations at each reporting date are included in the Statement of Profit or Loss for the period in which they arise. All costs incurred in maintaining the assets are included in Statement of Profit or Loss in the year in which they are incurred.

Biological assets

Biological assets shall be qualified for recognition if the Board controls the-assets as a result of past event. It is probable that future economic benefits associated with the assets will flow to the Board and fair value or cost of the asset can be measured reliably.



3.2.9 Inventories

Inventories other than produce stock and nurseries are stated at the lower of cost and net realizable value, after making due allowances for obsolete and slow moving items. The Board uses weighted average cost/ FIFO formula in assigning the cost of inventories. The cost includes expenses in acquiring stocks, production and conversion cost and other costs incurred in bringing them to their existing location and condition

Net realizable value is the estimated selling price in the ordinary course of business less, the estimated cost of completion and the estimated costs necessary to make the sale.

Manufactured up to the balance sheet date and sold since then, until the time of preparation of the financial statements are valued at the since realized price. The balance stock is valued at estimated selling price. The prices are net of all attributable expenses relating to the public auction.

Cost of production of one kilogram of tea is always higher than net realized value.

4 Financial Assets

Initial Recognition and Measurement Financial assets within the scope of LKAS 39 are classified as financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments, available-for sale financial assets, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. The Board determines the classification of its financial assets at initial recognition.

All financial assets are recognized initially at fair value plus, in the case of assets not at fair value through profit or loss, directly

attributable transaction costs. Purchase or sale of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognized on the trade date, i.e., the date that the Board commits to purchase or sell the asset. The Board financial assets include cash and cash equivalent, short term deposits, Loans and advances given to tea suppliers, trade and other receivables.

4.1.1 Subsequent Measurement

The subsequent measurement of financial assets depends on their classification as described below:

Financial Assets at Fair Value through Profit or Loss include financial assets held for trading and financial assets designated upon initial recognition at fair value through profit or loss. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. This category includes derivative financial instruments entered into by the Board that are not designated as hedging instruments in hedge relationships as defined by LKAS 39. Derivatives, including separated embedded derivatives are. Also classified as held for trading unless they are designated as effective hedging instruments. Financial assets at fair value through profit and loss are carried in the Statement of Financial Position at fair value with changes in fair value recognized in finance income or finance costs in the income statement. The Board evaluated its financial assets at fair value through profit and loss (held for trading) whether the intent to sell them in the near term is still appropriate. When the Board is unable to trade these financial assets due to inactive markets and management's intent to sell them in the foreseeable future.



Significantly changes, the Board may elect to reclassify these financial assets in rare circumstances. The reclassification to loans and receivables, available for sale or held to maturity depends on the nature of the asset.

4.1.2 Financial Assets at Fair Value through Profit or Loss

Financial assets at fair value through profit or loss include financial assets held for trading and financial assets designated upon initial recognition at fair value through profit or loss. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. This category includes derivative financial instruments entered into by the Board that are not designated as hedging instruments in hedge relationships as defined by I.KAS 39. Derivatives, including separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments. Financial assets at fair value through profit and loss are carried in the Statement of Financial Position at fair value with changes in fair value recognized in finance income or finance costs in the income statement.

The Board evaluated its financial assets at fair value through profit and loss (held for trading) whether the intent to sell them in the near term is still appropriate. When the Board is unable to trade these financial assets due to inactive markets and management's intent to sell them in the foreseeable future. Significantly changes, the Board may elect to reclassify these financial assets in rare circumstances. The reclassification to loans and receivables, available for sale or held to maturity depends on the nature of the asset.

4.1.3 Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate method (EIR), less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the income statement.

4.1.4 Available-for-Sale Financial Investments

Available-for-sale financial assets are non-derivative financial assets that are designated as available for sale or are not classified in any of the above categories of financial assets. Available for sale financial assets are recognized initially at fair value plus any directly attributable transaction costs.

Subsequent to initial recognition, they are measured at fair value and changes therein, other than impairment losses and foreign currency differences on available for-sale debt instruments, are recognized in other comprehensive income and presented in the fair value reserve in equity. When an investment is derecognized, the gain or loss accumulated in equity is reclassified to profit or loss. Available for sale financial assets comprise equity securities and debt securities.

4.1.5 De-recognition

A financial asset (or, where applicable a part of a financial asset or part of a Board of similar financial assets) is derecognized when. The rights to receive cash flows from the asset have expired, The Board has transferred its rights to receive cash flows from the asset or has



assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Board has transferred substantially all the risks and rewards of the asset, or (b) the Board has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Board has transferred its rights to receive cash flows from an asset or has entered a pass-through arrangement and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of it, the asset is recognized to the extent of the Board's continuing involvement in it. In that case, the Board also recognizes an associated liability. The transferred assets and the associated liability are measured on a basis that reflects the rights and obligations that the Board has retained.

4.1.6 Impairment of Financial Assets

The Board assesses at each reporting date whether there is any objective evidence that a financial asset or a Board of financial assets is impaired. A financial asset or a Board Of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the Board of financial assets that can be reliably estimated. Evidence of impairment may include indications that the debtors or a Board of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganization and where observable data

indicate that there is a measurable decrease in the estimated future cash flows; such as changes in arrears or economic conditions that correlate with defaults.

4.2 Financial Liabilities

4.2.1 Initial Recognition and Measurement

Financial liabilities within the scope of LKAS 39 are classified as financial liabilities at fair value through profit or loss, loans and borrowings, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. The Board determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, carried at amortized cost. This includes directly attributable transaction costs. The Board financial liabilities include trade and other payables, bank overdrafts and borrowings.

4.2.2 Subsequent Measurement

The measurement of financial liabilities depends on their classification as follows:

4.2.3 Financial Liabilities at Fair Value through Profit or Loss

Financial liabilities at fair value through profit or loss include financial liabilities held-for-trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities are classified as held-for-trading if they are acquired for the purpose of



selling in the near term. This category includes derivative financial instruments entered into by the Board that are not designated as hedging instruments in hedge relationships as defined by LKAS 39. Separated embedded derivatives are also classified as held-for-trading unless they are designated as effective hedging instruments. Gains or losses on liabilities held-for-trading are recognized in the profit or loss. The Board has not designated any financial liabilities upon initial recognition as at fair value through profit or loss.

4.2.4 Loans and Borrowings

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate method. Gains and losses are recognized in the income statement when the liabilities are derecognized as well as through the effective interest rate method (EIR) amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that is an integral part of the FIR. The EIR amortization is included in finance costs in the income statement.

4.2.5 De-recognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated.

as a de-recognition of the original liability and the recognition of a new liability, and the

difference in the respective carrying amounts are recognized in the income statement.

4.2.6 Offsetting of Financial Instruments

Financial assets and financial liabilities are offset with the net amount reported in the Statement of Financial Position only if there is a current enforceable legal right to offset the recognized amounts and intent to settle on a net basis, or to realize the assets and settle the liabilities simultaneously. Income and expense will not be offset in the Income Statement unless required or permitted by any accounting standard or interpretation, as specifically disclosed in the accounting policies of the Board.

4.2.7 Fair Value of Financial Instruments

The fair value of financial instruments that are traded in active markets at each reporting date is determined by reference to quoted market prices or dealer price quotations (bid price for long positions and ask price for short positions), without any deduction for transaction costs. For financial instruments not traded in an active market, the fair value is determined using appropriate valuation techniques. Such techniques may include: Using recent arm's length market transactions; Reference to the current fair value of another instrument that is substantially the same; A discounted cash flow analysis or other valuation models.

4.2.8 Provision, Contingent Liabilities, Contingent Assets

Provisions are recognized when the Board has a present obligation (legal or constructive) as a result of a past event, where it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the



amount of the obligation. All contingent liabilities are disclosed as a note to the financial statements unless the outflow of resources is remote. Contingent assets are disclosed, where inflow of economic benefit is probable.

4.2.9 Trade and Other Receivables:

Trade receivables are stated at the amounts they are estimated to realize, net of provision for bad and doubtful debts.

4.2.10 Cash and Cash Equivalents:

Cash and cash equivalents comprise cash balances, fixed deposits and call deposits, Bank overdrafts that are repayable on demand and form an integral part of the Board's cash management are Included as a component of cash and cash equivalents for the purpose of the Statement of Cash Flows.

Interest paid is classified as an operating cash flow while interest received is classified as an investing cash flow for the purpose of presentation of Statement of Cash Flow, which has been prepared based on the indirect method.

4.3 LIABILITIES & PROVISIONS

4.3.1 Retirement benefits of employees.

(a) Defined benefit plans.

The retirement benefit plan adopted is as required under the payment of Gratuity Act.No,12 of 1983 and the Indian Repatriate Act. No: 34 of 1978 to eligible employees. No adequate Provision has been made in the financial statements for retirement gratuities from the first year in the service for all the employees in conformity with LKAS -19 on retirement benefit cost. However, according to the Gratuity Act No: 12 of 1983, liability for payment to an employee arises only after

completion of 5 years continued service. Liabilities are disclosed in notes to financial statements.

(b) Gratuity Payable to Ex-'employees

Gratuity payable to estates workers had been correctly calculated and accounted in books of accounts of the estates as at year end date of 31st December 2021 Rs.818,445,431.36 is payable to ex employees as at December 2021. Gratuity have not been paid to the relevant person due date hence, Commissioner of Labor has filed legal action against directors of Board.

(c) Provision for Gratuity

A provision for retirement gratuities is made in the financial statements from the first year of service for all employees. The provision and payment of gratuities are in accordance with the Gratuity Act of 1983 (Number 12). Consequently, the liability is recognized in the balance sheet accordingly.

(d) Defined Contribution plans EPF, ETF, ESPS, CPPS

All employees who are eligible for defined provident fund contributions and Employees Trust Fund contributions are covered by relevant contributory funds in line with respective statutes and regulations. The board contributes 12% to EPF, ESPS, CPPS fund and 3% to ETF fund on gross emoluments of employees.

EPF ETF and ESPS, CPPS have not been remitted to the EPF, ETF board within stipulated time from 2000 to 2021 Commissioner of Labor has filed legal action against directors of Board.

Balance as at 31/ 12/ 2021



EPF Payable (From 2000 . to 2021)	Rs.
1008,182,538.41	
ETF Payable (From 2000 to 2021)	Rs.
83,205,401.03	
ESPS- Payable (From 2000 to 2021)	Rs.
131,448,854.39	
CPPS- Payable (From 2000 to 2021)	
Rs.25,761,608.44	

4.4 Government Grants:

Grants are recognized initially as deferred income when there is a reasonable assurance that they will be received and that the Board will comply with the conditions associated with the grant. Grants that compensate the Board for expenses incurred are recognized in Statement of Profit or Loss on a systematic basis in the periods in which the expenses are recognized.

However, in final accounts, the government grant was shown (Adjusted) under the Profit and Loss account as sundry income. JEDB has been received Government grand for the year 2021 was Rs.30Mn.

4.5 Trade payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as noncurrent liabilities. Trade payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

4.6 Taxation

4.6.1 Current Tax

Tax expenses for the period comprise the current and deferred tax. Current income tax assets and liabilities for the current and prior periods 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 balance sheet date. 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 No. 10 of 2006 and the amendments thereto. However, during the current year, no tax liability has arisen due to loss making position of the Board

4.7 Income Statement

4.7.1 Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Board and the revenue can be reliably measured, regardless of when the payment is being made. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably

Revenue from services rendered is recognized in profit or loss in proportion to the stage of completion of the transaction at the reporting



date. The stage of completion is assessed by reference to surveys of work performed.

The Board has adopted following policies and methods to determine the time at which the entity transfer the significant risks and rewards of ownership of goods.

(a) Sale of tea at auction

As per the Tea by laws and conditions issued by the Ceylon Tea Traders Association (section 17) the highest bidder is accepted, and a sale shall be completed at the fall of the hammer. The sale is valued at the price and quantity agreed up on and raising the sale note.

(b) Sale of rubber at auction

As per the Rubber by laws and conditions issued by the Colombo Rubber Traders' Association the highest bidder is accepted and a sale shall be completed at the fall of the hammer. The sale is valued at the price and quantity agreed up on and raising the sale note.

(c) Harvesting of timber plantation

Revenue from sale of timber is recognized when legal ownership and the risk of loss transfer to the buyer and the quantity sold is determinable.

(d) Gains and losses a revenue nature on the disposal of property, plant and equipment

Profit or loss is determined by comparing the net sales proceeds with the carrying amounts of property, plant & equipment and are recognized net within "other qualifying asset, in which case they are capitalized as part of the cost of that asset.

(e) Rental income

Board has rented out lands and factories to various parties and the rent income arose from them is identified as rent income. Accounted on accrual basis (Monthly and Annually)

4.8. Expenditure Recognition

All expenditure incurred in the running of the business has been charged to income in arriving at the profit for the year. Repairs and renewals are charged to Statement of Profit or Loss in the year in which the expenditure is incurred.

4.8.1 Finance cost

Finance costs comprise interest expense on borrowings, changes in the fair value of financial assets at fair value through profit or loss, and losses on hedging instruments that are recognized in Statement of Profit or Loss. Borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are recognized in Statement of Profit or Loss using the effective interest method. The interest expense component of finance lease payments is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability

4.9 Cash Flow Statements

Interest received is classified as investing cash flows, while Interest paid, is classified as financing cash flows for the purpose of presentation of Cash Flow Statement which has been prepared using the 'Indirect Method'

5. Disclosure in accordance with Sri Lanka Reporting Standards No. 7

5.1. Profit/ (Loss) Note number. 5 and 6.

The total income of the Janatha Estate Development Board is derived from three



main divisions: Estates, the Consumer Division, and the Head Office. The Consumer Division purchases tea from the Estates Division and sells it to government institutions and local customers outside the company.

When collecting the income of those three sectors, the income from the sale of tea Rs. 55,769,190.00 as well as the cost of production of tea Rs. 55,769,190.00 is doubled, so from this year, the double count has been removed from the total income and total production cost.

5.3 Bank Loan

JEDB has been got Rs. 140 Mn as a Loan on 06.05.2020 at the rate of 12.5%(subject to variable interest rates)24-month repayment period with 3-month grace period from the Bank of Ceylon – Hyde Park Branch. This loan issued to us against the security guarantee issued by the Treasury. The balance as on 31.12.2021 is Rs. 46,569,720.03.

Also, JEDB has obtained a loan of Rs.200.00Mn from Bank of Ceylon at an interest rate of 10.5% (Subject to variable interest rates) in the Month of November 2021 from the Bank of Ceylon – Hyde Park Branch. This loan was issued to us, against the security guarantee issued by the Treasury.

5.4 Disclosure about the Kandaloya & Nagastanna Estate money theft

On the 9th of September 2011, a theft occurred involving significant amount of money from two estates Kandaloya & Nagastanna. The stolen amounts are as follows.

Kandaloya Estate: Rs. 1,531,160.00

Nagastanna Estate: Rs. 1,256,046.50

The total amount Stolen is Rs. 2,787,206.50

The court case at the Kandy High Court continues to progress and Mr. Dinal Samaranyake, the former Superintendent, is appearing to this court case.

5.5. Disclose about the value of timber

The financial statement of 2020 revealed that the value assessment of commercially valuable timber would be carried out in 2021. However, it was decided to submit the draft financial statements for the years 2021 2022 and 2023 to the government audit along with the financial statement completed in 2020. Therefore, there is not enough time to adjust the value of the commercial timber to the account of the year 2021, so adjustments will be made for the year 2024.

5.6 Disclose about JEDB Owned lands

The information discloses by the Land Division to Finance regarding JEDB-owned land, updated on 15.07.2024, is as follows

	Hectare	Estates
Lands given by official Gazette notification.	140,824.43	525
Lands Purchased by JEDB	0.74	2
Acquired by the Government .	1785.10	37
Total JEDB Owned Land	142,610.27	564
Leased lands for 20 Private Companies (RPC)	120,521.19	402*
leased lands by JEDB	1,898.87	
JEDB Owned but not leased yet (Managed by the JEDB)	12,781.67	
Lands acquired from JEDB to the Government Institutions	1,454.89	
Lands Sold by JEDB	3.72	



Lands acquired from JEDB to Land Reform Commission	1,757.19	
Un Identify Lands	4,192.74	

* Even though the land division disclosed that 402 estates leased to the RPC, as per the Gazette it was only 242. Information as per the Gazette as follows.

Gazette	Estate	Gazette	Estate
720/2	86	718/25	01
718/16	18	718/26	01
718/17	01	776/13	07
718/18	01	719/3	28
718/19	01	719/15	71
718/20	01	183/10	13
718/21	01	344/5	05
718/22	01	216/11	02
718/23	01	937/2	02
718/24	01	Total	242

5.7 End of the year 2021, the number of civil cases and statutory cases in the JEDB

At the end of the year 2021, the number of civil cases in the JEDB is 266, and the number of statutory cases is 817. Total outstanding payable amount for statutory cases is Rs, 635,903,764.43 /-.



**JANATHA ESTATES DEVELOPMENT BOARD
DETAILED NOTES TO THE FINANCIAL STATEMENTS
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		31/12/2021 Rs.	31/12/2020 Rs.
5. Revenue			
Green Leaf and Bulk Tea	5.1	713,106,489	590,807,11
Consumer Tea	5.2	364,517,380	332,234,8
Rubber & Other	5.3	182,142,084	113,113,1
Minor Crops	5.4	228,380	66,899,7
Coconut			
		1,259,994,333	1,103,054,9
Less - Sales amount for Jana Tea		55,769,190	85,808,1
		1,204,225,143	1,017,246,7
Hope		20,035,230	68,043,5
Levallon		14,078,300	3,131,8
Loolcandura		21,655,660	14,632,7
		55,769,190	85,808,1
5. Revenue			
		31/12/2021	31/12/2020
		Rs.	Rs.
Green Leaf and Bulk Tea		429,652,408	253,773,96
- Green Leaf Proceeds		253,704,933	320,316,66
Tea Sales Proceeds		29,749,148	16,716,51
Tea sold on Estate	5.1	713,106,489	590,807,11
CONSUMER SALES INCOME	5.2	364,517,380	332,234,80
301009 - Latex Sale Proceeds A/C		165,797,308	-
301013 - Rubber Sale Proceeds		16,344,776	113,113,19
	5.3	182,142,084	113,113,19
301002 - Cocoa Sales Proceeds	5.4	228,380	-
301020 - Sundry Income			66,887,750.9
301015 - Sale Proceeds - Pepper			12,00
Total Revenue		228,380	66,899,75
		1,259,994,333	1,103,054,90
6. Cost of Sales			
Green Leaf and Bulk Tea	6.1	1,365,420,981	967,983,56
Consumer Tea	6.2	283,743,308	256,038,06
Rubber & Other	6.3	146,721,702	124,011,87
Minor Crops Estate	6.4	34,779	-
Coconut			-
		1,795,920,770	1,348,033,50
Less - Tea purchase amount form the Estates		55,769,190	85,808,12
		1,740,151,579.91	1,262,225,38



JANATHA ESTATES DEVELOPMENT BOARD
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		31/12/2021 Rs.	31/12/2020 Rs.
6. Cost of Sales			
Green Leaf and Bulk Tea			
401001 - Brokerage Account		3,159,388	2,512,000
401002 - Brokerage On Sundry Sale		-	-
401003 - Chamber Charges		8,495	29,000
401004 - Cocoa plantation Expenditure		34,779	41,000
401005 - General Charges +		701,591,874	444,771,000
401006 - Filed Works and Cultivation		183,265,361	144,209,000
401007 - Production		620,099,547	470,069,000
401009 - Insurance Charges		16,030	28,000
401010 - Public Sale Expen Sundry Sale		106	-
401011 - Public Sales Expenditure		717,291	722,000
401013 - Sales Tax		678,771	290,000
401014 - Sales Tax on sundry Proceed		-	-
401016 - Sundry Expenditure		383,761	1,290,000
401017 - Factory Expenditure		180,832	26,297,000
401018 - Chairman's Welfair Fund		1,993,624	1,645,000
Storage Rent		47,603	87,000
Total Cost of Sales		1,512,177,462	1,091,995,400
Less -; Rubber & other cost of production		146,721,702	124,011,800
Minor Crops Estate			
-401004 - Cocoa plantation Expenditure	6.4	34,779	-
Cost of Sales - Green Leaf and Bulk Tea	6.1	1,365,420,981	967,983,500
20000-TEA-000 Consumer Tea	6.2	283,743,308	256,038,000
Total Cost of Sales		1,795,920,770	1,348,033,500
Rubber - Cost of Sales			
401001 - Brokerage Account		1,226,443	154,400
401002 - Brokerage On Sundry Sale		-	-
401003 - Chamber Charges		270	42,000
401004 - Cocoa plantation Expenditure		-	41,550
401005 - General Charges		55,289,005	49,343,630
401006 - Filed Works and Cultivation		16,288,933	3,285,550
401007 - Production		72,930,333	70,796,650
401009 - Insurance Charges		-	-
401010 - Public Sale Expen Sundry Sale		-	-
401011 - Public Sales Expenditure		-	-
401013 - Sales Tax		180	28,000
401014 - Sales Tax		483,580	19,010
401017 - Factory Expenditure		-	-
Storage Rent		-	-
401018 - Chairman's Welfair Fund		47,603	87,570
Total Expense	6.3	146,721,702	124,011,870



**JANATHA ESTATES DEVELOPMENT BOARD
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7. Other Income	31/12/2021 Rs.	31/12/2020 Rs.
Land Lease	19,615,697	28,797,434
Building Rent	74,507,000	62,340,100
Treasury Grant	30,000,000	-
Sundry Income	12,392,995	11,883,617
Loan/FD Interest	7,471	445,386
Security	41,958	192,832
Gain from disposal of Motor Vehicles	-	-
SD Trainee Fees	(26,000)	50,000
Sugar Cane Profit/(Loss)	(528,190)	1,637,527
301026 - Tree Sales Income	-	7,336,475
Estate Sundry Income	172,983,362	-
	308,992,292	112,683,370

8. Distribution Cost	Head Office	Consumer	Total	Total
Transport Charges	128,668	3,198,161	3,327,030	4,076,699
Sales Promotions	-	949,314	949,314	532,686
Travelling & Subsistence	-	354,832	354,832	504,983
Trade License Fees	-	115,750	115,750	152,500
Accommodation	395,288	-	395,288	221,378
Gratis	-	464,492	464,492	494,445
Tender Deposits	-	129,000	129,000	100,500
Loading & Unloading	-	92,268	92,268	111,210
Subscription Fees	-	50,000	50,000	-
Insurance	-	12,875	12,875	-
Advertisement Expenses	-	70,574	70,574	60,500
Donation	-	-	-	-
	524,156	5,437,265	5,961,422	6,254,801

9. Administrative Expenses	Head Office	Consumer	Total	Total
Vehicle Rent	7,152,667	-	7,152,667	4,546,167
Vehicle Fuel	4,945,721	915,460	5,861,180	4,229,336
Sundry Expenditure	3,545,693	1,133,646	4,679,339	2,981,970
Electricity	1,382,420	479,683	1,862,103	2,513,213
Legal Expenses	7,950,327	-	7,950,327	2,783,970
Vehicle Repair & Maintenance	2,440,095	517,772	2,957,867	2,485,662
Stationery	1,815,189	339,292	2,154,481	2,052,943
Rate & Taxes	5,893,272	-	5,893,272	6,542,340
Building / Office Maintenance	2,493,483	184,095	2,677,578	1,793,061
Telephone & Internet	962,022	330,613	1,292,636	842,109
Depreciations	1,293,100	153,459	1,446,559	968,292
Janitorial Service	1,059,300	-	1,059,300	738,200
Trainee Seminar & exam Fee	61,333	-	61,333	72,000
Access Trainee Allowances	3,149,923	-	3,149,923	54,000
Water	212,961	91,816	304,777	379,413
Advertisement	741,545	-	741,545	1,437,679
Director Fee	881,500	-	881,500	680,000
Office Equipment's Repair	1,557,832	62,888	1,620,720	628,292
Amortization	222,415	-	222,415	471,806
Postage	193,270	3,625	196,895	354,736
News Papers & Periodicals	32,960	-	32,960	17,920
Donation	15,000	-	15,000	15,000
Air Conditioner Repair	263,592	-	263,592	388,469
Audit Fees	240,000	-	240,000	1,600,000
Valuation Fee	275,500	-	275,500	1,328,140
Bank Charges	195,958	253,575	449,534	1,228,615
COMPENSATION	550,000	-	550,000	-
Bungalow Expenditure	603,270	-	603,270	-
Survey Fees	401,880	-	401,880	-
	50,532,226	4,465,924	54,998,150	41,131,333



JANATHA ESTATES DEVELOPMENT BOARD
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10 Staff Cost

			31/12/2021 Rs.	31/12/2020 Rs.
Salaries & Allowances	77,420,469	6,513,034	83,933,503	82,032,1
EPF/ ESPS/ CPPS	9,203,825	713,603	9,917,428	9,727,3
Gratuity Provision	9,554,160	-	9,554,160	9,518,6
Non. Ex. Staff Medical	4,286,620	281,446	4,568,067	5,409,0
Labour Charges	3,996,874	-	3,996,874	3,186,2
Ex. Staff Medical	1,598,684	-	1,598,684	590,0
ETF	2,719,322	178,401	2,897,722	2,477,3
Over Time	3,340,965	928,150	4,269,115	3,337,0
Staff Welfare	533,201	81,635	614,836	1,631,3
Attendance Bonus	5,000	-	5,000	-
Travelling & Subsistence	1,224,541	-	1,224,541	520,7
Staff Tea	894,119	109,603	1,003,722	166,7
Cost of Pocket Expenses	13,393	-	13,393	25,8
CHAIRMAN WELFARE		924,040	924,040	830,5
	114,791,172	9,729,913	124,521,085	119,453,14

11. Other Estate Expenses

	Head Office	Consumer	Total	Total
Surcharge - Gratuity	21,319,127	-	21,319,127	14,481,33
Surcharge - ETF	746,568	-	746,568	2,190,67
Surcharge - ESPS	-	-	-	-
Surcharge -CPPS	-	-	-	-
Surcharge - EPF	882,820	-	882,820	6,698,19
Surcharge - ETF	-	-	-	-
Surcharge - Gratuity	-	-	-	-
Legal Expenses	-	-	-	-
	22,948,515	-	22,948,515	23,370,203

12. Financial Expenses

Overdraft Interest	6,201,449	263,567	6,465,016	10,913,452
Broker Advance Interest	562,924	-	562,924	1,550,359
Other Loan Interest	3,200,000	379,800	3,579,800	3,579,800
Lease Interest	-	-	-	-
Penalty	-	-	-	-
Bank Loan Interest	13,427,969	-	13,427,969	9,844,193
	23,392,342	643,367	24,035,709	25,887,804



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

13. Property Plant and Equipment

Description of Assets	COST					ACCUMULATED DEPRECIATION			W.D.V As at 31/12/2021
	Balance as at 01/01/2021	Additions	Disposal / Transfer	Note No.	Balance as at 31/12/2021	Balance as at 01/01/2021	For the Year	Transfer	
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.
Unimproved Land, Mature Plantation Vested & Other Asset Vested	9,631,813			13.1	9,631,813	6,406,734	-		3,225,079
Improved Land, Road, Bridge & latrines, Building & Stores	1,623,353,545	1,176,613	-	13.2	1,624,530,158	196,358,751	1,743,248		1,428,171,407
Machinery	119,194,945	9,980,459	-	13.3.1	129,175,404	113,491,584	2,107,196		13,576,824
Office Equipment	43,811,042	4,657,624	(3,998)	13.3.2	48,464,767	39,564,325	1,802,224		7,098,218
Vehicles	114,195,780	8,104,810	-	13.3.3	122,300,590	113,310,839	1,814,104		7,175,648
Computers & Printers	2,818,960	87,700	-	13.4	2,906,660	3,095,334	352,304		(511,528)
Furniture & Fittings	6,177,013	368,755	-	13.5	6,545,768	5,286,457	145,428		1,113,885
Water Supply Scheme, Miro Hydro Scheme & Peripherel Housing Scheme	17,033,710	-	-	13.6	17,033,710	16,649,009	58,783		327,918
Fences Security Lights, Gliricidia Plantation	2,197,349	303,596	-	13.7	2,500,945	545,995	124,187		1,830,762
Onugaloys Estate Fixed Assets	8,013,927	-	-	13.8	8,013,927	1,521,151	-		4,492,776
Capital Working Progress	34,244,272	27,814,517	(22,770,822)	13.9	39,287,968	-	-		39,287,968
Total	1,978,672,366	52,494,074	(22,774,721)		2,008,421,159	496,230,179	8,145,470		1,504,045,510

JANATHA ESTATES DEVELOPMENT BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

14. Intangible Assets

Description of Assets	COST			AMORTIZATION			W.D.V As at 31/12/2021
	Balance as at 01/01/2021	Additions During the Year	Disposal / Transfer	Balance as at 01/01/2021	For the Year	Transfer	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
53001-HOC-000 = Software	1,887,223	346,544	(367,044)	1,866,723	222,415	(126,830)	1,575,816
Total	1,887,223	346,544	(367,044)	1,866,723	222,415	(126,830)	290,908



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 13.3.2	EQUIPMENTS H/O	COST				ACCUMULATED DEPRECIATION			
		Balance as at 01.01.2021 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2021 AS PER TB Rs.	Balance as at 01.01.2021 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2021 Rs.
	50037-HOO-000-EQUIPMENT	-	1,371,750.00	-	1,371,750.00	-	-	-	-
	50038-HOO-000 STORES EQUIPMENTS	1,008,110.48	-	-	1,008,110.48	-	-	-	-
	50039-HOO-000 EQUIPMENT WEAPONS	90,390.00	-	-	90,390.00	-	-	-	-
	50040-HOO-000 OFFICE EQUIPMENTS	9,337,590.36	172,200.00	-	9,509,790.36	-	-	-	-
	50041-HOO-000 TOOLS & EQUIPMENTS	3,465,002.72	-	(3,899.00)	3,461,103.72	-	-	-	-
	50042-HOO-000 PLASTIC WATER TANK	49,355.00	-	-	49,355.00	-	-	-	-
	50043-HOO-000 OTHER EQUIPMENTS	499,734.54	24,000.00	-	523,734.54	-	-	-	-
	50044-HOO-000 REFRIGERATORS	77,449.00	-	-	77,449.00	-	-	-	-
	50045-HOO-000 TELEPHONES	16,033.33	29,205.00	-	105,244.33	-	-	-	-
	50046-HOO-000 RESIDENCE TELEPHONES	122,224.00	-	-	122,224.00	-	-	-	-
	50047-HOO-000 CELLULAR PHONES	491,998.15	-	-	491,998.15	-	-	-	-
	50051-HOO-000 Computers Accessories & Printe	5,221,831.10	2,273,520.00	-	8,495,351.10	-	-	-	-
	50056-HOO-000 AIR CONDITION PLANT	1,993,962	728,849.00	-	2,722,811.00	-	-	-	-
	Total	23,432,786.18	4,599,624.00	(3,899.00)	28,028,511.18	21,668,881.56	1,144,604.33	-	22,813,565.89
									5,214,945.29

Jaffna Equipment		52,435.00	-	-	52,435.00	16,834.00	-	-	16,834.00
102000 - Non Current Asset:102003 - Equipments		19,163,481	-	-	19,163,481.04	17,177,481.50	563,154.57	-	17,740,636.07
50037-TEA-000 Equipments		1,152,339.63	58,000.00	-	1,210,339.63	701,128.03	94,385.17	-	1,422,844.97
Total		43,811,042.06	4,957,624.00	(3,899.00)	48,464,767.05	39,564,325.09	1,802,224.07	-	41,366,549.16
						39,564,325.09			7,090,217.89

NOTE 13.3.3

VEHICLES	COST				ACCUMULATED DEPRECIATION			
	Balance as at 01.01.2021 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2021 AS PER TB Rs.	Balance as at 01.01.2021 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2021 Rs.
50048-HOO-000 VEHICLES	38,570,147.49	-	-	38,570,147.49	-	-	-	-
50049-HOO-000 TRACTOR & LORRIES	568,794.00	-	-	568,794.00	-	-	-	-
50050-HOO-000 MOTOR CYCLE & SCOOTERS	225,500.00	-	-	225,500.00	-	-	-	-
Total	39,364,441.49	-	-	39,364,441.49	39,270,957.49	-	-	39,270,957.49
50048-TEA-000 VEHICLES	249,950.00	-	-	249,950.00	24,965.00	49,990.00	-	74,965.00
102000 - Non Current Asset:102022 - Vehicle	73,207,388.16	5,104,810.00	-	81,306,198.16	72,634,895.74	1,764,114.00	-	74,399,000.74
Jaffna Vehicle	1,140,000.00	-	-	1,140,000.00	1,140,000.00	-	-	1,140,000.00
Jaffna water Bowser	240,000.00	-	-	240,000.00	240,000.00	-	-	240,000.00
Total	114,195,779.65	5,104,810.00	-	122,300,589.65	113,310,839.23	1,814,104.00	-	115,124,943.23
								7,175,646.42



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 13.4									
Computers & Printers	COST			ACCUMULATED DEPRECIATION					
	Balance as at 01.01.2021 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2021 AS PER TB Rs.	Balance as at 01.01.2021 Rs.	For the year Rs.	Transfer Rs.	Balance as at 31.12.2021 Rs.	W.D.V As at 31.12.2020 Rs.
102000 - Non Current Asset: 102002 - Computers Accessories & Printer	2,818,980.00	87,700.00		2,906,680.00	3,095,334.04	351,149.03		3,446,483.04	(539,823.04)
50051-TEA-000Computers Accessories & Printe		29,450.00		29,450.00		11,54.68		1,154.68	28,295.32
Total	2,818,980.00	117,150.00	-	2,936,130.00	3,095,334.04	362,303.68		3,447,637.72	(511,527.72)
NOTE 13.5									
Furniture & Fittings	COST			ACCUMULATED DEPRECIATION					
	Balance as at 01.01.2021 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2021 AS PER TB Rs.	Balance as at 01.01.2021 Rs.	For the year Rs.	Transfer Rs.	Balance as at 31.12.2021 Rs.	W.D.V As at 31.12.2020 Rs.
102000 - Non Current Asset: 102005 - Furniture & Fittings+ 102000 - Non Current	2,715,294.17			2,715,294.17	2,634,418.66	2,025.00		2,636,443.66	78,850.51
HO FURNITURE & FITTINGS COST	3,451,718.99	368,755.00		3,820,473.99	2,652,037.99	143,401.03		2,795,439.02	1,035,034.97
Total	6,177,013.16	368,755.00	-	6,545,768.16	5,286,456.65	145,426.03		5,431,882.68	1,113,885.48
NOTE 13.6									
Water Supply Scheme, Mino Hydro Scheme & Peripheral Housing Scheme	COST			ACCUMULATED DEPRECIATION					
	Balance as at 01.01.2021 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2021 AS PER TB Rs.	Balance as at 01.01.2021 Rs.	For the year Rs.	Transfer Rs.	Balance as at 31.12.2021 Rs.	W.D.V As at 31.12.2020 Rs.
102000 - Non Current Asset: 102010 - Mino Hydro Scheme	268,648.00			268,648.00	459,850.69	1,650.00		501,500.69	(232,852.69)
102000 - Non Current Asset: 102013 - Peripheral Housing Scheme	306,592.18			306,592.18					306,592.18
102000 - Non Current Asset: 102024 - Water Supply Scheme	16,423,220.15			16,423,220.15	16,127,708.57	55,132.61		16,182,841.18	240,378.97
Jaffna Water Supply Scheme	35,250.00			35,250.00	21,450.00			21,450.00	13,800.00
Total	17,033,710.33	-	-	17,033,710.33	16,649,009.26	56,782.61		16,705,791.87	327,918.46
NOTE 13.7									
Fences Security Lights, Gliricidia Plantation	COST			ACCUMULATED DEPRECIATION					
	Balance as at 01.01.2021 Rs.	Additions Rs.	Disposal/Transfer Rs.	Balance as at 31.12.2021 AS PER TB Rs.	Balance as at 01.01.2021 Rs.	For the year Rs.	Transfer Rs.	Balance as at 31.12.2021 Rs.	W.D.V As at 31.12.2020 Rs.
101000 - Plantation 101004 - Gliricidia Plantation	171,878.84	153,595.64		325,572.58					325,572.58
102000 - Non Current Asset: 102004 - Factory Security & Lights	46,089.00			46,089.00					
102000 - Non Current Asset: 102015 - Security Fencings	413,415.90			413,415.90					
Total	469,504.90	150,000.00	-	619,504.90	413,408.90	-		413,408.90	46,096.00
102000 - Non Current Asset: 102028 - GPS MAP	1,541,867.00			1,541,867.00	124,186.70	124,186.70		1,666,053.70	1,443,453.60
Factory Security Light	24,000.00			24,000.00	8,400.00			8,400.00	15,600.00
Total	2,197,348.84	303,595.64	-	2,500,944.48	545,995.60	124,186.70		670,182.30	1,830,762.18

JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 13.8		COST		ACCUMULATED DEPRECIATION				545,966.90		
Onugaloya Estate Fixed Assets		Balance as at 01.01.2021 Rs.	Additions Rs.	Disposal/Transfe r Rs.	Balance as at 31.12.2021 AS PER TB Rs.	Balance as at 01.01.2021 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2021 Rs.	W.D.V As at 31.12.2020 Rs.
102000 - Non Current Asset: 102026 - Onugaloya Fixed Asset		6,013,927.21			6,013,927.21	1,521,151.00		-	1,521,151.00	4,492,776.21

NOTE 13.9		COST		ACCUMULATED DEPRECIATION						
Capital Working Progress		Balance as at 01.01.2021 Rs.	Additions Rs.	Disposal/Transfe r Rs.	Balance as at 31.12.2021 AS PER TB Rs.	Balance as at 01.01.2021 Rs.	For the year Rs.	Transfer	Balance as at 31.12.2021 Rs.	W.D.V As at 31.12.2020 Rs.
102000 - Non Current Asset: 102020 - Special Project - Fish Fry		29,064.89	-	-	29,064.89					29,064.89
102000 - Non Current Asset: 102023 - Water Bottle Project		1,394,815.01	-	-	1,394,815.01					1,394,815.01
102000 - Non Current Asset: 102025 - Work in Progress		1,141,423.43	2,536,417.41		3,677,840.84					3,677,840.84
102000 - Non Current Asset: 102016 - Special Project		919,796.38	663,657.68		1,583,454.06					1,583,454.06
Jaffna - Special Project		26,000.00			26,000.00					26,000.00
Work in Progress G1 + G2 - SEE AGAIN		27,987,211.19	16,319,311.41	(22,770,821.50)	20,535,701.10					20,535,701.10
Compost Project			5,406,267.60		5,406,267.60					5,406,267.60
Special Project/ Estate SUNDRY PROJECT		2,745,970.55	2,534,369.10		5,280,339.65					5,280,339.65
Kovil Donation			1,354,475.25		1,354,475.25					1,354,475.25
Total		34,244,271.55	27,814,517.45	(22,770,821.50)	39,287,967.50					39,287,967.50
Grand Total		1,978,672,355.71	52,522,523.96	(22,774,720.50)	2,008,421,159.17	496,230,178.61	8,146,470.35		504,375,648.96	1,504,045,510.21



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

15. Biological Assets
Bearer Plants

	Immature Plantations				Mature Plantations					Total
	Tea	Rubber	Coconut	Others	Total	Mature Plantations- Vested	Rubber	Coconut	Other	Total
Cost										
As at 1st January	10,101,878	110,557,915	1,102,638	9,108,922	130,871,354	17,925,652	253,635,387	1,071,944	8,534,347	689,388,767
Additions/(Disposals) During the year	50,554,686	34,536,285	-	891,996	85,982,946	4,682,439	-	-	-	4,682,439
Transfers During the Year	(895,593)	-	-	-	(895,593)	-	-	-	-	-
As at 31.12.2021	59,760,951	145,094,200	1,102,638	10,000,918	215,958,708	17,925,652	253,635,387	1,071,944	9,534,347	694,071,206
Accumulated Depreciation										
As at 1st January	-	-	-	-	-	-	-	-	-	-
Charged During the Year	-	-	-	-	-	315,953,888	71,236,404	-	41,492	405,751,790
As at 31.12.2021	-	-	-	-	-	8,692,523	12,772,307	-	21,246	21,486,076
Written Down Value as at 31-12-2021	59,760,951	145,094,200	1,102,638	10,000,918	215,958,708	18,520,206	84,008,711	-	62,738	427,237,866
						(694,554)	169,626,676	1,071,944	9,471,609	266,833,339
										482,792,047

JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

15. Consumable Biological Assets
Consumer Plants

	Immature Plantations				Mature Plantations					Total
	Timber	Ginger	Banana	Others	Total	Timber	Ginger	Banana	Other	Total
Cost										
As at 1st January	11,624,173	202,947	-	-	11,827,120	21,662,688	-	23,008	87,971	21,793,667
Additions During the year	6,931,829	-	-	-	6,931,829	216,743	-	-	-	33,620,787
Transfer During the Year	-	-	-	-	-	-	-	-	-	7,148,572
As at 31.12.2021	18,556,002	202,947	-	-	18,758,949	21,899,431	-	23,008	87,971	40,769,359
										27.1



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

15.1 Lease Assets

		31/12/2020	31/12/2021
		Rs.	Rs.
		Total	Total
52001-HOO-000	Buildings (Monte Cristo)	2,033,788.07	2,033,788.07
52002-HOO-000	Equipments (Monte Cristo)	558,569.35	558,569.35
52003-HOO-000	Furniture & Fi (Monte Cristo)	99,818.27	99,818.27
52004-HOO-000	Immature Pla Tea(Monte Cristo)	17,079,589.14	17,079,589.14
52005-HOO-000	Im. Pla. Clove (Monte Cristo)	2,399.08	2,399.08
52006-HOO-000	Im. Pla. Peper (Monte Cristo)	539.34	539.34
52007-HOO-000	Im. Pla. Timber (Monte Cristo)	1,825,455.62	1,825,455.62
52008-HOO-000	Mature. Pla. Tea (Monte Cristo)	4,516,911.96	4,516,911.96
52009-HOO-000	Ma. Pla. Vestted (Monte Cristo)	830,625.00	830,625.00
52010-HOO-000	Ma. Pla. clove (Monte Cristo)	901,988.00	901,988.00
52011-HOO-000	Ma. Pla. Peper (Monte Cristo)	226,837.00	226,837.00
52012-HOO-000	Macinery (Monte Cristo)	2,281,315.75	2,281,315.75
52013-HOO-000	Lines & Latrin (Monte Cristo)	2,234,007.05	2,234,007.05
52014-HOO-000	Other Ast. Vest (Monte Cristo)	383,309.34	383,309.34
52016-HOO-000	Unimproved Land (Monte Cristo)	26,300.00	26,300.00
52017-HOO-000	Vehicle (Monte Cristo)	1,993,991.01	1,993,991.01
52018-HOO-000	Water supply (Monte Cristo)	1,182,109.79	1,182,109.79
52019-HOO-000	im. Pla. coco. (Monte Cristo)	2,069,576.33	2,069,576.33
52020-HOO-000	Timber Pla. (Monte Cristo)	306,114.00	306,114.00
		38,553,244.10	38,553,244.10
Less			
92090-HOO-000	PROV. FOR DEPRECIATION- LEA. ASSE	6,384,289.50	6,384,289.50
		32,168,954.60	32,168,954.60



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

				31/12/2021 Rs.	31/12/2020 Rs.
15.2	Estate	Head Office	Consumer	Total	Total
Long - Term Investments					
National Savings Bank /Fixed Deposits		110,479		110,479	110,479
00-000		110,479		110,479	110,479
16					
Inventory					
Input Material and Consumable	16.1	10,691,627	1,899,132	12,992,229	25,582,988
Produced Crop	16.2	24,383,986		17,755,188	42,139,154
Growing Crop Nurseries		18,292,246			18,292,246
		53,367,840	1,899,132	30,747,417	86,014,389
					88,606,850
16.1					
Input material and consumables					
Packing Materials		1,157,569		12,975,429	14,132,997
Fertilizer Stock		4,297,661			4,297,661
					8,146,050
Sundry Stock	16.1.1	4,890,252	578,205	16,800	5,285,257
Stationery	16.1.2	546,145	1,320,927		1,867,073
		10,691,627	1,899,132	12,992,229	25,582,988
					19,338,841
16.1.1					
Sundry Stock					
Chemical G1+G2		1,236,687			1,236,687
Sundry stock G1+ G2		3,453,565			3,453,565
Honey bottle			16,800		16,800
Maintenance Stocks			568,659		568,659
Sugar & Milk Powder Stocks			9,545		9,545
		4,690,252	578,205	16,800	5,285,257
					6,941,953
16.1.2					
Stationery					
Postage		5,798			5,798
Stationery		540,348	1,320,927		1,861,275
		546,145	1,320,927		1,867,073
					1,503,429
16.2					
Produced crop					
Tea Stock	16.2.1	20,607,509			
Rubber		3,273,803	17,755,188	38,362,697	54,514,144
Sundry Stock		502,654		3,273,803	3,376,956
		24,383,966		502,654	366,834
			17,755,188	42,139,154	58,267,935
16.2.1					
Tea Stock					
Obsolete Stock					
Unbulck Tea			2,744,595	2,744,595	3,418,944
Packeded Tea Consumer			9,673,395	9,673,395	7,473,023
Working Progress			3,902,089	3,902,089	4,538,325
			1,435,109	1,435,109	620,911
			17,755,188	17,755,188	16,051,202
17					
Trade & Other Receivables					
Trade Receivable	17.5	42,528,311	318,410,551	87,863,189	448,602,051
SLSPC Loan & Interest	17.4		119,318,496		119,318,496
Sundry Debtors	17.3	2,327,585,377	(2,395,229,677)	153,534,049	85,869,749
Deposit & Prepayments	17.2	660,071	23,323,857	22,748,991	46,732,929
Staff & Labour Receivable	17.1	34,129,540	3,960,249		38,135,127
Adjustments		19,372,325	13,376,898		32,749,224
WH I Recoverable			9,694,535		9,694,535
Plantation Development Project			4,136,733		4,136,733
VA I Recoverable			3,818,353		3,818,353
Quennon Argo Private Ltd			2,176,883		2,176,883
		2,424,255,623	(1,897,013,312)	263,991,568	791,233,878
					831,765,373



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

17.1

Staff & Labour Receivable	Estate	Head Office	Consumer	Total	Total
Festival Advance	31,970,699	391,459	-	32,362,159	32,703,161
Sundry Receivable	1,297,865	1,968,188	45,338	3,311,392	3,176,086
Social Welfare	78,907	1,720,270	-	1,799,176	702,919
Estate Staff Debtors- (Recoverable)	782,068	-	-	782,068	1,956,917
Special Advance	-	(346,167)	-	(346,167)	(365,576)
Salary deduction	-	226,500	-	226,500	-
	34,129,540	3,960,249	45,338	38,135,127	38,173,507

17.2

Deposit & Prepayments	Estate	Head Office	Consumer	Total	Total
Advance Payments	-	22,479,778	2,703,427	25,183,205	39,355,863
Deposit	291,000	844,089	20,045,564	21,180,653	14,094,557
Pre Payments	369,071	-	-	369,071	181,137
	660,071	23,323,867	22,748,991	46,732,929	53,631,557

17.3

Sundry Debtors	Estate	Head Office	Consumer	Total	Total
Monte Cristo Estate	-	40,503,226	-	40,503,226	40,503,226
Others	17.3.1	27,734,205	453,882	28,188,086	26,961,541
Estate Control	29,005	5,553,158	-	5,582,163	2,449,718
Matale Area Estate A/C	-	902,935	-	902,935	902,935
Jaffna Area Estates Old Balance	684,875	-	-	684,875	684,875
JAFFNA area estate control	(1,152,879)	1,152,879	-	-	-
Mulhalkelle Estate Control A/C	-	-	-	-	436,345
ETF Legal	1,787,818	382,830	-	2,170,649	1,949,741
EPF Legal	7,669,561	-	-	7,669,561	7,848,499
EPF Surcharge	138,192	-	-	138,192	-
EPF Over Payment 1996 A/C	-	160,400	-	160,400	160,400
EPF Legal	-	132,529	-	132,529	132,529
Jana Tea Export Division	-	109,421	-	109,421	109,421
Jana Tea Control A/C	-	(153,522,870)	153,534,049	11,179	9,779
Controls A/C	17.3.11	2,290,674,601	(2,291,058,066)	(383,466)	-
		2,327,565,377	(2,396,229,677)	153,534,049	85,869,749
					82,148,008

17.3.1

Others	Estate	Head Office	Consumer	Total	Total
Group / Suspense	4,342,561	-	-	4,342,561	4,342,561
Short Delivery	12,840	-	-	12,840	12,840
Sundry Debtors	3,483,672	448,659	-	3,932,331	3,791,194
Tea Shortage	2,143	-	-	2,143	2,143
DIYALUMA FACTORY	-	5,223	-	5,223	5,223
Debtors not on Estate	-	-	-	-	5,465,624
Mahavilla Authority	-	-	-	-	-
Other Debtors	17,711,596	-	-	17,711,596	13,334,121
Intrest For The Leasing	1,880,868	-	-	1,880,868	-
Sundry Debtors Estate	-	-	-	-	-
Suspense	300,524	-	-	300,524	-
Ex Staff	-	-	-	-	2,563
General & SWT	-	-	-	-	5,272
ETF	-	-	-	-	-
	27,734,205	453,882	-	28,188,086	26,961,541

17.3.11

Controls A/C	Estate	Head Office	Consumer	Total
Estate Account Current	2,885,791,971	-	-	2,885,791,971
Account Current	(2,885,791,971)	-	-	(2,885,791,971)
	0	-	-	0
Controls A/C				
200001 - Head Office control	2,290,674,601	-	-	2,290,674,601
BOPITIYA ESTATE CONTROL	-	-	-	-
BOWHILL ESTATE CONTROL	-	(76,716,951)	-	(76,716,951)
DELTOTTE ESTATE CONTROL	-	(78,229,711)	-	(78,229,711)
DIYALUMA ESTATE CONTROL	-	2,417,695	-	2,417,695
GALLEBODDE ESTATE CONTROL	-	(88,089,677)	-	(88,089,677)
HANTHANA ESTATE CONTROL	-	(296,793,459)	-	(296,793,459)
GREAT VALLEY ESTATE CONTROL	-	(147,304,414)	-	(147,304,414)
HARANGALLE ESTATE CONTROL	-	(464,341)	-	(464,341)
HOPE ESTATE CONTROL	-	(303,887,932)	-	(303,887,932)
KANDALOYA ESTATE CONTROL	-	(102,901,990)	-	(102,901,990)
KOLAPATHANA ESTATE CONTROL	-	(110,833,872)	-	(110,833,872)
KUMARAWATTE ESTATE CONTROL	-	133,399,492	-	133,399,492
LEVELLON ESTATE CONTROL	-	(301,786,477)	-	(301,786,477)
LOOLCONDURA ESTATE CONTROL	-	(326,596,796)	-	(326,596,796)
MAHAVILLA ESTATE CONTROL	-	(62,520,235)	-	(62,520,235)
MOUNT JEAN CONROL	-	(39,571,832)	-	(39,571,832)
MULHAKELLE ESTATE CONTROL	-	(1,140,041)	-	(1,140,041)
NAGASTENNE ESTATE CONTROL	-	(44,819,728)	-	(44,819,728)
ONUGALOYA ESTATE CONTROL	-	4,492,776	-	4,492,776
RAHATUNGODA ESTATE CONTROL	-	(188,418,969)	-	(188,418,969)
ROOK WOOD ESTATE CONTROL	-	(263,373,396)	-	(263,373,396)
TYSpane ESTATE CONROL	-	2,081,793	-	2,081,793
	2,290,674,601	(2,291,058,066)	-	(383,466)



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

17.4
SLSPC CONTROL A/C

Estate	Head Office	Consumer	Total	Total
	119,318,496		119,318,496	119,318,496
	119,318,496		119,318,496	119,318,496

17.5
Trade Receivable

Estate	Head Office	Consumer	13.12.2020
Debtors- Green Leaf	24,953,609		19,628,626
DEBTORS FOR PROCEEDS			
Debtors on Estate	15,517,391		13,610,964
Debtors for Green Leaf Proceeds	2,641,925		2,641,925
Debtors for Sales proceeds	(576,924)		691,835
Provision For Bad Debtors	(7,690)		(7,690)
42,528,311			36,565,660

17.5

Head Office	Estate	Head Office	Consumer	Total
MS S.JAYARAMAN (kumburumullai)		22,063.42		
MS C.WARUSAWITHANA (Wathuruvi)				
MS L.M.R.JAYAKODI (Ganekanda)		2,270,903.80		
ASIAN CUTTINGS(P)LTD(Johns-1)		3,515,033.36		
N.D. DRUGS CONTROL BOARD (Mahe)				
MS KRISHAN PERERA (Kalumalai)				
MS W.M.MARSHAL (Kudadola)				
MADOLA MULTI PLANT(P)LTD (Mado)				
MS D.A.FERNANDO (Meddeggedara)		6,285,756.30		
MS SARATH RANAWAKA (Paragoda)		426,141.62		
MS ESERT SONS (Rilagala)				
ULAPANE PANGANANDA THERO (Diko)				
MS NIRODHA FOUNDATION (Gangamu)		6,815,728.98		
MS SUNTAK POWER (PVT)LTD (Bowh)				
HILL COUNTRY SHOOTING CLUB(Han)		22,602.59		
MS HANTANA BIRD PARK (Hanthan		3,042,833.64		
MS MTV CHANEL (PVT)LTD (Hantha				
MS NOMAN HARLY (Malgolla)		1,663,312.00		
CENTRAL HILLS PLA(P)LTD(Mcrist		16,779,108.71		
SRI DHARMA VIJAYARAMAYA (Mcrist		5,178.33		
MS ETISALAT LANKA (P)LTD (G.Va		468,073.76		
MS NARAYAN ANANDAKUMAR (Winsly		9,080.61		
HARSHANA RAJAKARUNA (Amithirig		560,326.12		
MS J.M.W.JAYASINGHA (Kirigala)		367,031.65		
MS SISIRA PARANAGAMA (Kopiwatt		152,353.39		
MS RANJANI MORAWAKA (Lindhurst		95,645.55		
MS WAJIRA WICKRAMARATHNA (Vila		34,214.60		
MS P.H.J.JAYAWICKRAMA (Carolyn				
MS B.M.R.SENANAYAKE (Wiliyamul		773,446.70		
MS M.K.E.PIYATHILAKA (Koladach		139,411.80		
MS HASARA INDRUSTRIES (Selgama		238,140.00		
MS K.K.DHARMADASA (Loabugodaka		33,497.45		
MS W.P.PERERA (Coolboan)		889,100.14		
HARANGALA TEA FACTORY (Haranga				
N.W.S & DRAINAGE BOARD (Kumara		25,430.92		
STATE TIMBER CO-OP (Kumarawatt				
MS W.P. PERARA (Gurukoya)				
MS ETISALAT LANKA (Rahatungoda		468,073.76		
MS MOBILTEL (PVT) LTD (Kolapath		1,501,143.25		
N.R. ECO GREEN (P) LTD (Kolapa		2,814.50		
MS N.R. HYDRO POWER (Kolapatha				
T.A.J.S.RATHNAYAKA (Pandiymad		196,686.04		
MS W.E.S.SOWIZ (Kiriyanakalliya				
G.J.K.CHANDRASENA (Pakkupattuc				
M.A.T.MARASINGHE(Pakkupattucho				
K.A.D.CHANDRASENA (Pakkupattuc				
MS H.S.KALINGA (Pakkupattuchol				
MS PIYADASA PALANDAGAMA (Batad		1,127,105.26		
KALAWANA ESTATE (P)LTD (Emaral		2,821,882.46		
R.B.P.VIJESIRIWARDANA (Kubalgo		20,820.24		
MR JOE ABEYICKRAMA (Lellopiti		42,031.13		
J.M.W. JAYASINGHE (Manelkanda)		1,507,224.76		
MS G.P.DANIEL (Pinehill)		390,695.89		
ASHOKA WICKRAMASINGHA (Paraket		269,847.19		
MS M.P.HIRIPITIYA (Somisanda)				



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

DIALOG AXIATA (P) LTD (Kolapat	Note 17.5	50,250.94
MS HITEC MODAL FARM (Galaha)		914,356.00
MS BOWHILL HYDRO POWER (Bowhil		7,018,095.00
MS BLUEBAY MINARAL (Nagastenna		1,171,603.20
MS COMMODITY ISLAND (Galaha)		150,000.00
MS RIZWANA AGRICULTURE (Galaha		654,134.67
MS HAGARANKANDA PLANTATION(Hag		2,735,640.00
MONARELLA MINIHIDRO POWER (NT		236,328.00
MS LALANS RUBBER (PVT) LTD (KW		441,620.00
MS CASHIEW CORPORATION (KW)		-
MS WELLASSA RUBBER (PVT)LTD (K		229,170.29
MS BROWNS (PVT)LTD (Hanthana)		4,585,798.00
MS A.K.D.MUNIDASA (Galaha)		422,280.00
MS PERAJ MINING (Ambalamana)		-
MS BIZCON ASIA (PVT) LTD (GV)		8,965,404.00
MS ABAYA GURUSINGHE (Gallaboda		281,520.00
Insite Factories (pvt) Ltd		56,960.00
Country Energgy (pvt) Ltd		9,792,890.00
PRIHAN HOLDINGS (PVT) LTD		764,025.00
A.M.Ranmanika (Castlefied)		2,891.71
HAGARANKANDA (PVT)LTD		1,530,000.00
RENUKA HERATH (MAWATTE)		-
Mr.W.D.A.Gamini Appuhamy(Gurek		56,792.97
M.E.C.C.Plantations(pvt)Ltd Bo		4,451,040.00
Pradesheaya Sabawa Wennappuwa		190,249.17
WILDFLOWER HALL LANKA LTD		334,189.60
Bravo Holding Lanka (Pvt) Ltd		464,140.00
CEYLON CERAMIC CORPORATION		2,005,435.25
SL INSTI. OF ADVAN. TEC.		53,089,844.52
MINISTRY OF S.R & E.DEVELOPM		592,134.00
SRI LANKA ARMY RECEIVABLE		1,052,789.30
NATIONAL LOTTERIES BOARD		607,225.00
N.S.K. RECEIVABLE		645,835.40
AREENA INTERNATIONAL (PVT) LTD		1,016,150.80
COCONUT CULTIVATION BOARD		4,558,254.09
HANTHANA BUNGALOW RECEIVABL		1,080,955.75
IML RECEIVABLE		43,593.30
KALUBOWITIYANA RECEIVABLE		626,122.36
ASHOKA GLASS & MIRROR CI		5,735,880.13
KANDY TYRE HOUSE RECEIVABLE		4,080,347.52
MAG CAR CARE (PVT)LTD REC		3,401,056.50
MINISTRY OF SCIENCE RECEIVABLE		957,620.13
NEW ZEALAND COLLEGE RECEIVABLE		4,135,390.84
RUBBER RESEARCH INSTITUTE		748,335.74
SRI LANKA TEA BOARD RECEIVABLE		1,185,207.59
TEA SHAKTHI FUND RECEIVABLE		224,727
Ministry of Economic Developme		112,470
State Resources Managment Corp		3,537,860
KURUNAGALA PLANTATION		1,075,359
CHILAW PLANTATION RECEIVE		710,686
ELKADUWA PLANTATION LTD R		8,723,922
MINISTRY OF PLANTATION RECEIVA		5,809,308
GLOBAL LANKA TEA BAGS (P) LTD.		722,569
GROETH LANKA RECEIVABLE		8,215,722
THURUSAVIYA RECEIVABLE		3,084,408
MINISTRY OF PUBLIC ESTATE		686,188
SOMERVILLE & COMPANY LTD		2,747,646
PLANTATION MANAGEMENT MON		3,641,370
NLDB (Pallai Estate)		-
Sri Lanka Institute of Ad.Tech		-
M/S Bharti Airtel Lanka (pvt)		1,102,300
Green Watts (Pvt) Ltd		-
BRODIE BONDS (PVT) LTD		7,404,266
REV.BOTHALE RAHULA THERO		2,881
PALAWATTA SUGER(KUMARAWATTA)		1,523,681
RU PLANTATION		107,916
THAMBILIGALA BUNGALOW (ULAPANE		84,180
H R SARATH GAMINI PERIS		-
V D K KALUARACHCHI(LABUGODAKAN		-
T M GALAPPATHTHI(SITHTHAMPALAM		58,650
PRIYANI VITHANAGE (IDURUGOLL		-
GAIA.S POWER (PVT)LTD(NAGASTEN		633,420
LAKE SIDE PROPERTY (T B JAYA M		-
MS BRAVO HOLDING STAFF QUARTS(240,000
M/S BIRD PARK (10 A) HANTANA		80,000
R P MANJULA JAYARATHNE(NAWALA		803,840
Tea Recovery R/O		95,026
Deenside Tea Factory (Pvt) Ltd		473,109



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

Waters Bay Tea Estate	Note 17.5	23
HATTON PLANTATION		18,849,556
MALGOLLA ESTSTE		378,000
NILDALUKANDA TEAS (PVT) LTD		768,013
WATAWALA PLANTATION		14,349
Ranjan Gamini Walpola		-
INSITE FACTORIES (PVT) LTD		4,558,198
PUSSELLAWA PLANTATION LTD		300,000
MEDAGODA TEA FACTORY		539,412
K.H.N.HAPUARACHCHI		685
Mr.M.K.R.Sampath Kumara - Ganekanda		-
S N FERNANDO WILLIYAMULLA		-
Mr.M.S.P. Ranasinhe (Emerald hill)		16,503
KINGDOM REST INN PVT LTD TENNE		410,550
RANAYA TEA'S PVT LTD DEENSLAND		150,000
Mr. R.S.R.G.Karunaratne - Mount Pearl		-
M S C LANKA (PVT) LTD 55/74 VA		993,203
CHOLAKANDA YOUTH CENTER UDAHEW		-
Rathwatte Tea Factory		5,865,670
Forbes & Walker Tea Brokers		-
KEGALLE PLANTATIONS PLC		13,765,405
JD & SONS (PVT) LTD		-
MS G.D.SENAWEERA (Godawanahena)		21,420
MS S.M.MAPA (Mountperi)		85,158
CHOLANKANDA YOUTH CNT(Monticri)		0.20
MS P.C.B.RAMBUKPOTHA (Rattotam)		531,214
MS ARUMUGAM (Brookside)		-
P.L.D.J.SENEVIRATHNA (Samantha)		181,315
H.D.L. HAPUAAARACHCHI (Iduragal)		-
Mrs.S.T.L.M.Jenet Kostha Keeri		13,373
MR Paint Lanka (pvt)ltd		23,645,163
Nawalapitiya Plantation (Pvt)L		-
MS U.SOMARATNE THERO (Walauwat)		8,961
MS M.H.M.MUSTAFA (Frogmore)		1,232,139
MS H.W.WEERASINGHA (Henpola)		973,199
MRS RENUKA HERATH (Mawatta)		-
MS C.D.PERERA (Gangarawa)		153,990
Hantane Raja Maha Viharaya		411
SPECIAL TASK FORCES (PM SURCH)		1,068,731
ASHOCARS JAPAN (PVT) LTD		6,240,000
C.I.D RECEIVABLE		1,700,112

TOTAL

17.5

Consumer

Accounts Receivable

DEBTORS PROVISION

TOTAL

318,410,551			318,410,551
Estate	Head Office	Consumer	
		88,520,793	
		(857,605)	
		87,663,189	

18.

Cash & Cash Equivalent

	Estate	Head Office	Consumer	Total	Total
BOC 80669453		119,130		119,130	58,528
BOC 8624530		16,370,978		16,370,978	13,298,791
Estates Bank Balance	12,077,856			12,077,856	7,542,523
BOC 75646976		56,064,807		56,064,807	1,583,928
Fixed Deposit HNB / People's Bank				-	-
BOC 2164625				-	-
BOC 2327555		1,295,143		1,295,143	2,831,561
PB 014200183155909			209,188	209,188	203,013
PB 014100103155909		139,771		139,771	139,771
BOC 034021		120,160		120,160	524,033
PB 003200100022296		10,268		10,268	9,965
BOC Jaffna				-	-
Cash in Transit	261,352			261,352	1,901,742
Cash in Transit	1,181,989		7,060	1,181,989	191,031
Cash in Hand	316,804	(130,152)	5,000	191,653	246,230
Cash in Hand Regional Office	62,422			62,422	62,422
BOC Hyde Park 2327553			35,712,052	35,712,052	-
Cash and Cash Equivalents				-	-
Petty Cash Regional Office		73,269		73,269	-
2327572 BOC CUR.A/C		2,754		2,754	4,000
2327554 BOC CUR.A/C		1,880,067		1,880,067	-
	13,900,423	75,946,197	35,933,300	125,779,920	28,597,537



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

19.
Stated capital
 Stated capital

Estate	Head Office	Consumer	Total	Total
	3,670,000,000		3,670,000,000	3,670,000,000
-	3,670,000,000	-	3,670,000,000	3,670,000,000

20.

Capital Reserves

Capital Reserves A/C
 Capital Reserves Grants
 Land Sale Income (Gr) A/C
 Sale Of Assets Taken Over
 Vehicle Sales Income (Gr)

Estate	Head Office	Consumer	Total	Total
-	1,965,050,475	-	1,965,050,475	1,965,050,475
-	656,308,762	-	656,308,762	656,308,762
-	270,284,056	-	270,284,056	208,110,398
-	5,667,581	-	5,667,581	5,667,581
-	2,897,310,874	-	2,897,310,874	2,835,137,216

21.
General Reserves / Govern. Grants
 00-000

General Reserve 21.1
 Plantation Development Project

Estate	Head Office	Consumer	Total	Total
-	294,323,455	-	294,323,455	287,922,808
-	16,028,738	-	16,028,738	16,028,738
-	310,352,193	-	310,352,193	303,951,546

21.1

General Reserve

General Reserve A/C
 General Reserve A/C
 New Plantation Subsidy Re
 Plantation Human Developm

Estate	Head Office	Consumer	Total	Total
-	224,486,712	-	224,486,712	224,486,712
-	55,280,753	-	55,280,753	55,280,753
-	14,512,056	-	14,512,056	8,111,408
-	43,934	-	43,934	43,934
-	294,323,455	-	294,323,455	287,922,808

22.
Retirement Benefit Obligation
 Estate Gratuity Provision
 Gratuity provision A/C

Estate	Head Office	Consumer	Total	Total
840,393,847			840,393,847	640,138,907
	87,366,881		87,366,881	81,875,254
840,393,847	87,366,881	-	927,760,728	722,014,161

23.

Bank Loan

People's Bank Loan 03 AC - 0102298
 Pan Asia Bank - 010063380119
 Bank of Ceylon Loan No - 712647723
 BOC Loan Hyde Park 2327554
 BOC Loan 2327554 (30/11/2021)

Estate	Head Office	Consumer	Total	Total
-	22,970,327	-	22,970,327	22,970,327
-		-	-	-
-	46,569,720	-	46,569,720	138,623,537
-	200,000,000	-	200,000,000	-
-	269,540,047	-	269,540,047	161,593,864

24.
Gratuity Payables - Ex. Employees

Estate Gratuity surcharge group 2
 Gratuity Payable
 Gratuity Legal
 Estate Gratuity surcharge
 Gratuity Payable group1
 Gratuity Payable
 Gratuity Surcharge

Estate	Head Office	Consumer	Total	Total
623,835,920			623,835,920	556,693,375
10,443,053			10,443,053	8,402,484
182,171,383			182,171,383	171,549,690
	1,921,262		1,921,262	4,104,783
	73,812		73,812	73,812
816,450,357	1,995,075	-	818,445,431	740,824,144

25.
Interest Bearing Borrowings
Other Loan Payables

SRMC
 Chilaw Plantation Ltd
 Sri Lanka Tea Board
 Lanka Minaral (Pvt) Ltd
 Ceramic Cooperation

Estate	Head Office	Consumer	Total	Total
	119,887,859	13,202,472	133,090,331	132,710,531
	76,427,397		76,427,397	73,227,397
	34,000,000		34,000,000	35,000,000
	5,000,000		5,000,000	10,000,000
	5,000,000		5,000,000	5,000,000
-	240,315,256	13,202,472	253,517,729	255,937,929

26.

Lease Creditors

Leasings
 Finance Lease Obligations
 LEASE INTREST A/C
 Interest in Suspense

Estate	Head Office	Consumer	Total	Total
5,452,725			5,452,725	-
-	136,160	-	136,160	136,160
-	(211,009)	-	(211,009)	(211,009)
-	(776,371)	-	(776,371)	(776,371)
5,452,725	(851,220)	-	4,601,505	(851,220)



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

27.

Brokers Advance

	Estate	Head Office	Consumer	Total	Total
Mercantile Pro. Brokers Ltd-MPBL	-	4,100,000	-	4,100,000	1,425,000
Nawalapitiya Plantation	-	-	-	-	-
Jhon Keels	-	-	-	-	-
Sommerville & Company	-	744,136	-	744,136	744,136
JD & Sons (pvt) Ltd	-	21,379	-	21,379	-
	-	4,865,515	-	4,865,515	2,169,136

28.

Trade & Other Payables

	Estate	Head Office	Consumer	Total	Total
Trade Payable	25,231	143,290,771	5,278,648	148,594,651	148,090,453
Staff Salaries & Wages Payable	128,651,608	6,314,578	-	134,966,186	144,307,183
Sundry Creditors	153,861,437	101,228,152	131,510	255,221,099	271,212,903
VAT Payable	-	75,667,850	-	75,667,850	78,557,447
NBT Payable	-	9,619,670	-	9,619,670	10,009,293
ESC Payable	-	6,400,313	-	6,400,313	6,400,313
Inter Estate Transfer	3,073,189	-	-	3,073,189	2,815,594
Bonus to Employees	2,461,061	-	-	2,461,061	2,323,776
Stamp Duty	-	325,041	-	325,041	547,875
PAYEE Tax	-	47,314	-	47,314	47,314
Rahatungoda Estate Con A/C	-	-	-	-	255,184
Chairman Welfare Fund	-	2,307,465.05	-	2,307,465	2,365,672
	288,072,526	345,201,154	5,410,158	638,683,838	666,933,007

28.1.

Trade Payable

	Estate	Head Office	Consumer	Total	Total
Others	25,231.20	103,270,654	3,778,648	107,074,533	106,370,335
Mahaweli Housing Projects	-	36,310,518	-	36,310,518	36,310,518
State Trading Corporation	-	3,709,600	-	3,709,600	3,909,600
MCM Marketing	-	-	1,500,000	1,500,000	1,500,000
	25,231	143,290,771	5,278,648	148,594,651	148,090,453

28.1.

Trade Payable

	Estate	Head Office	Consumer	Total	Total
Others	25,231.20	103,270,654	3,778,648	107,074,533	106,370,335
Accrued Expenses	25,231.20	-	-	25,231	-
CREDITORS	-	79,190	-	79,190	-
CIC Agri Business (Pvt) Ltd	-	479,697	-	479,697	-
A.CYRIL PERERA REFUNDABLE	-	18,110	-	18,110	-
GLOBAL TEA BAGS CONTROL A	-	17,671	-	17,671	-
SATHOSA MOTORES (PVT)LTD	-	1,951,140	-	1,951,140	-
SECURITY DEPOSIT (ANNUAL	-	10,342,462	-	10,342,462	-
VALUATION FEES A/C	-	2,287,331	-	2,287,331	-
SOCIAL WELFARE PROGRAM A	-	292,458	-	292,458	-
SECURITY BOND	-	1,998,463	-	1,998,463	-
PROVISION FOR AUDIT FEES	-	2,334,930	-	2,334,930	-
REIONAL OFFICE JANA TEA SALES	-	14,027	-	14,027	-
CANCELLED CHEQUE A/C	-	-	-	-	-
JANA TEA CREDITOR 2005	-	296,400	-	296,400	-
I C S L (NEW)	-	1,929,241	-	1,929,241	-
LOOLCNDURA TRAILS ON SRC	-	18,730	-	18,730	-
PH & SWT A/C	-	17,857,067	-	17,857,067	-
PENALTY CONTROL A/C	-	182,665	-	182,665	-
RATES & TAX A/C	-	62,601,856	-	62,601,856	-
SUSPEND JANA TEA A/C	-	5,598	-	5,598	-
SUSPEND H/O A/C	-	315	-	315	-
TEA BOARD FUNDS A/C	-	491,304	-	491,304	-
TRADE CREDITORS EXPORT DI	-	72,000	-	72,000	-
Sundry Creditors	-	-	291,579	291,579	-
Suspence (Regionsl off)	-	-	-	-	-
Regional Office JEDB	-	-	-	-	-
	25,231	103,270,654	3,487,070	3,487,070	-
			3,778,648	107,074,533	-

28.2

Staff Salaries & Wages Payable

	Estate	Head Office	Consumer	Total	Total
Holiday Pay	40,047,522	-	-	40,047,522	41,133,975
Staff / Labour Dedcton	23,614,550	4,255,876	-	27,870,427	39,150,481
Wager Payable	52,631,908	118,280.52	-	52,750,189	52,491,622
Staff Medical Aid Scheme	9,120,669	532,532.62	-	9,653,201	9,719,038
Unclaimed Wages	3,236,959	1,407,888.21	-	4,644,847	1,812,068
	128,651,608	6,314,578	-	134,966,186	144,307,183



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

28.2.1

Staff Salaries & Wages Payable	Estate	Head Office	Consumer	Total
Staff / Labour Deduction				-
Labour Welfare G1+G2	668,850			668,850
Labour Welfare	-			-
Self Help Housing Project Lone	-			-
Staff Recoveries	1,921,697			1,921,697
Staff Salary	2,423,582			2,423,582
Staff Welfare	1,896,878			1,896,878
UNION	16,703,544			16,703,544
SALARY DEDUCTION				
SPORT CLUB				-
Coins		100,661		100,661
Staff Salary Payble		42,394		42,394
Bank Loan		29,625		29,625
Insurance		-		-
UNION CONTRIBUTION		3,874,876		3,874,876
Total	23,614,550	4,255,876	-	27,870,427

28.2.11

Wager Payable	Estate	Head Office	Consumer	Total
Checkroll A/c	52,631,908			52,631,908
SALARY ARREARS ADVANCE		118,281		118,281
Total	52,631,908	118,281	-	52,750,189

28.2.111

Staff Medical Aid Scheme	Estate	Head Office	Consumer	Total
Self Medical Aid Scheme				-
Staff Medicine	9,120,669			9,120,669
NON-EX. STAFF MEDICAL PAYABLE		532,533		532,533
EX STAFF MEDICAL P'BLE		-		-
Total	9,120,669	532,533	-	9,653,201

28.2.1v

Unclaimed Wages	Estate	Head Office	Consumer	Total
Unclaim wages	451,549			451,549
Checkroll wages arrears 2019	2,785,409			2,785,409
SPECIAL ADVANCE NEW SALARY		1,407,888		1,407,888
Total	3,236,959	1,407,888	-	4,644,847

28.3

Sundry Creditors	28.3.1	Estate	Head Office	Consumer	Total	Total
Others		75,924,930	15,794,870	-	91,719,801	97,656,096
Trade Creditors	28.3.11	76,897,578	-	16,800	76,914,378	86,858,171
Refundable Deposits	28.3.111	-	70,200,884	-	70,200,884	71,219,226
Accrued Expenditure	28.3.1V	1,038,929	15,232,398	114,710	16,386,036	15,479,410
Total		153,861,437	101,228,152	131,510	255,221,099	271,212,903

28.3.1

Others	Estate	Head Office	Consumer	Total	Total
JEDB Buddhist Association		348,194		348,194	
Notary fee		1,044,581		1,044,581	
206013 - Sundry Creditor	5,000			5,000	5,000
Creditors not on Estate	16,161,858			16,161,858	15,760,247
Other Creditors G1	43,747,078			43,747,078	44,575,354
Others STAFF / LABOUR PAYABLE	8,722,079			8,722,079	3,262,878
Estate Sundry Income	-			-	
COVID FUND (H/O STAFF)		35,982		35,982	
Regional Office Kandy A/C		11,788,352		11,788,352	13,828,888
Audit fee	4,222,264			4,222,264	4,005,929
Estate Control Ac	3,044,829			3,044,829	13,618,215
Suspend Regional Office A/C		1,863,756		1,863,756	1,863,756
Fine					
Prepayment		688,440		688,440	688,440
Insurance Premium					
S N C Payable Ac		25,566		25,566	25,566
Deposits					
Regional Office Control	21,822			21,822	21,822
Total	75,924,930	15,794,870	-	91,719,801	97,656,096

28.3.11

Trade Creditors	Estate	Head Office	Consumer	Total	Total
Tread and Other Receivable: 104009 - C	79,640			79,640	79,640
Ceylon Fertilizer Company Ltd	768,600			768,600	768,600
Provision for Audit Fees	5,744,869			5,744,869	5,233,308
Creditors on Estate G1	-			-	-
Creditors on Estate G2	34,004,552			34,004,552	33,143,310
Stock Purchase Suspens					
TRADE CREDITORS	36,299,918			36,299,918	47,633,313
JEDB Estate honey supplier			16,800	16,800	
Total	76,897,578	-	16,800	76,914,378	86,858,171



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

28.3.111

Refundable Deposits
 Refundable Deposits A/C
 Refundable Deposits land AC
Total

Estate	Head Office	Consumer	Total	Total
	65,909,006		65,909,006	68,859,348
	4,291,878		4,291,878	2,359,878
	70,200,884	-	70,200,884	71,219,226

28.3.1V

Accrued Expenditure
 Accrued expenditure
 Accrued E-W Information Systems LTD
 Accrued Expenditure

Estate	Head Office	Consumer	Total	Total
	15,232,398		15,232,398	13,344,345
		0	114,710	114,710
				114,710
1,038,929			1,038,929	2,020,355
1,038,929	15,232,398	114,710	16,386,036	15,479,410

Estate-Accrued Expenses
Total

29

EPF/ ESPS/ CPPS

EPF
 ESPS
 CPPS

	Estate	Head Office	Consumer	Total	Total
29.1	978,544,519	29,638,019		1,008,182,538	872,943,182
29.2	85,391,624	46,057,230		131,448,854	95,998,165
29.3	23,859,709	1,901,899		25,761,608	19,454,472
	1,087,795,853	77,597,148	-	1,165,393,001	988,395,820

29.1

EPF

EPF Payable
 EPF Payable
 EPF Legal
 EPF A/C
 EPF Surcharge
 Unreconcile EPF
Total

Estate	Head Office	Consumer	Total	Total
160,774			160,774	160,774
720,991,385			720,991,385	496,227,904
242,324,056			242,324,056	343,545,425
	29,638,019		29,638,019	20,748,482
12,388,314			12,388,314	12,421,371
2,679,990			2,679,990	
978,544,519	29,638,019	-	1,008,182,538	872,943,182

29.2

ESPS

ESPS Payable
 ESPS Legal
 E S P S A/C
 REFUND OF ESPS A/C
 Surcharges ESPS
Total

Estate	Head Office	Consumer	Total	Total
59,478,178			59,478,178	54,124,786
156,726			156,726	156,726
	44,857,792		44,857,792	25,527,093
	1,199,438		1,199,438	1,199,438
25,756,721			25,756,721	14,990,123
85,391,624	46,057,230	-	131,448,854	95,998,165

29.3

CPPS
 C P P S A/C
 REFUND OF CPPS A/C
 CPPS Payable
 CPPS Payable
 Surcharges CPPS
 CPPS Legal
Total

Estate	Head Office	Consumer	Total	Total
	1,895,646		1,895,646	1,404,349
	6,254		6,254	6,254
23,210			23,210	23,210
22,124,429			22,124,429	16,441,646
1,679,013			1,679,013	1,579,013
33,057			33,057	
23,859,709	1,901,899	-	25,761,608	19,454,472

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ETF & Other Payables

E.T.F A/C
 ETF Payable
 ETF Legal
 ETF Payable
 ETF Surcharge
 ETF Legal

Estate	Head Office	Consumer	Total	Total
	9,260,152		9,260,152	4,776,411
62,134,365			62,134,365	47,224,843
10,949,332			10,949,332	11,811,246
25,698			25,698	25,698
835,855			835,855	407,089
73,945,249	9,260,152	-	83,205,401.03	64,245,286

31

Deposits / Advance for property Lease
 Deposit Against Asset Lease
 others

Estate	Head Office	Consumer	Total	Total
	66,469,676		66,469,676	70,429,285
	116,246,652		116,246,652	124,611,169
	182,716,328	-	182,716,328	195,040,454



JANATHA ESTATES DEVELOPMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

31.1

Deposits / Advance for property Lease

Deposit Against Asset Lease
 DEPOSIT FOR LEASING ASSET
 DEPOSIT FOR THE BUILDING
 LEASE ADVANCE A/C
 Recelka Industries (pvt) Ltd
TOTAL

Estate	Head Office	Consumer
	7,612,680	
	385,000	
	41,605,331	
	16,866,665	
-	66,469,676	-

31.2

others

Estate	Head Office	Consumer
Account Recivebal	12,513,512	
MS C.WARUSAWITHANA (Wathuruvi	5,927,406	
ASIAN CUTTINGS(P)LTD(Johns-1)	-	
ULAPANE PANGANANDA THERO (Diko	357	
MS G.D.SENAWEEERA (Godawanahena	-	
MS S.M.MAPA (Mountperi)	-	
CHOLANKANDA YOUTH CNI (Monticri	-	
MS R.P.JAYARATHNE (Nawala)	-	
MS P.H.J.JAYAWICKRAMA (Carolin	426,374	
MS SRI JINARATHANA EDUCATIONAL	320,867	
MS U.SOMARATNE THERO (Walauwat	430,143	
MS M.K.E.PIYATHILAKA (Koladach	-	
MS P.C.B.RAMBUKPOTHA (Rattotam	-	
MS ARUMUGAM (Brookside)	-	
MS W.P. PERERA (Gurukoya)	1,586	
MS M.H.M.MUSTAFFA (Frogmore)	192,274	
MS N.R. HYDRO POWER (Kolapatha	-	
MS MOUNTGREEN PLANTATION (PVI)	154,876	
MS H.W.WEERASINGHA (Henpola)	2,094,400	
MRS RENUKA HERATH (Mawatta)	-	
P.L.D.J.SENEVIRATHNA (Samantha	42,586	
MS G.P.DANIEL (Durekanda)	-	
MS C.D.PERERA (Gangarawa)	4,746,000	
H.D.L. HAPUAAARACHCHI (Iduragai	-	
MS A.B.WIJESUNDARA (St.gerald)	70,078	
M.D.T.GOONATHILAKA (Sidurupiti	1,789,692	
MS PERAJ MINING (Ambalamana)	3,189	
MS NASEVANA PROJECT (PVT) LTD	106,928	
VIHARASTHA KARYA SADANA (HANTH	-	
R.P.Wasanthi (Pakkupachchola)	91,600	
H.A.Premadasa (Pakkupachchola)	220,017	
K.S.S.SATHYADASAN (LEVELON)	347,616	
Ecotels (pvt)Ltd	550,000	
Mrs.S.I.L.M.Jenet Kostha Keeri	46,539,035	
Hantane Raja Maha Viharaya	-	
LEASE RENT RECEIVABLE A/C	-	
ASHOKA GLASS & MIRROR CI	469,542	
MINISTRY OF PLANTATION CON	-	
MR Paint Lanka (pvt)Ltd	684,699	
NILONA LANKA (PVT) LTD	-	
CHILAW PLANTATION RECEIVE	7,831,226	
KANTHALE SUGAR RECEIVABLE	-	
RUBBER DEVELOPMENT BOARD	199,826	
Nawalapitiya Plantation (Pvt)L	4,187,974	
NLDB (Pallai Estate)	-	
W.P.Perera (Coolboan Hydro Pow	1,130,772	
REV.BOTHALA RAHULA THERO	7,701,151	
MS GIHAN SOMASIRI(GALAH)	-	
DARAMAVIJAYARAMAYA (MONTICRIST	-	
UDU PUSSELLAWA PLANTATION	-	
MS M G M BANDARATHILAKE(GALAH	20,000	
M Muththulingam Pakkupaththoli	45,684	
V D K KALUARACHCHI(LABUGODAKAN	703,800	
LAKE SIDE PROPERTY (T B JAYA M	243,627	
ASCOT TEA (PVT) LTD	(3,999,999)	
MS M RATHNASINGHE(LOT 3 PAKKUP	259,500	
Sri Lanka Telecom	125,178	
R.A.Malaka Lakpriya (Pamburupy	79,416	
LAKE SIDE PROPERTY DEV-	-	
ACHINI UDESIKA (Godawanahena)	10,257,784	
W.P.Perera (GOOROOKOYA)	999,900	
R S R G KARUNARATHNE(MOUNTPERL	-	
NAWALAPITIYA PLANTATION MONTE	931,574	
Forbes & Walker Tea Brokers	-	
MS SUNTAK POWER (PVT)LTD (Bowh	95	
MS NOMAN HARLY (Malgolla)	-	
MS CASHIEW CORPORATION (KW)	-	
PRIHAN HOLDINGS (PVT) LTD	32,537	



JANATHA ESTATES DEVELOPMENT BOARD
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H R SARATH GAMINI PERIS	27,370
PRIYANI VITHANAGE (IDURUGOLL	302,479
S N FERNANDO WILLIAMULLA	297,770
N.D. DRUGS CONTROL BOARD (Mahe	11,582
MS KRISHAN PERERA (Kalumalai)	4,616
MS W.M.MARSHAL (Kudadola)	402,509
MADOLA MULTI PLANT(P)LTD (Mado	11,566
MS ESERT SONS (Rilagala)	164,039
MS MTV CHANEL (PVT)LTD (Hantha	284,650
HARANGALA TEA FACTORY (Haranga	5,763,482
SIATE TIMBER CO-OP (Kumarawatt	5,494
G.J.K.CHANDRASENA (Pakkupattuc	4,990
M.A.T.MARASINGHE(Pakkupattucho	1,315
K.A.D.CHANDRASENA (Pakkupattuc	2,890
MS H.S.KALINGA (Pakkupattuchol	835
MS M.P.HIRIPITIYA (Somisanda)	228,901
Bravo Holding Lanka (Pvt) Ltd	-
M Rathasinghe Pakkupachchola	93,000
MS W SISIRA BANDARA(MAWATTA)	68,342
NATIONAL GEM & JEWELLERY	98,000
Total	116,246,652

32	Estate	Head Office	Consumer	Total	Total
Bank Overdraft					
BOC Hyde Park 2327554		-		-	40,356,61
BOC Hyde Park 2327553		-		-	396,61
People's Bank union Palace 014100293155909		-		-	-
Nation Trust 006100003643		954		954	95
BOC Jaffna	3,209			3,209	3,20
Petty Cash Regional Office				-	
	3,209	954	-	4,163	40,757,43

